



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
RAHIM YAR KHAN
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
D&C	Demand and Collection
DAC	Departmental Accounts Committee
DDC	District Development Committee
DGA	Directorate General Audit
DO	District Officer
E&T	Excise and Taxation
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
NAB	National Accountability Bureau
NAM	New Accounting Model
NOC	No Objection Certificate
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PARCO	Pak-Arab Refinery Company
P&C	Planning and Coordination
PDG	Punjab District Governments
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance

POL	Petroleum Oil and Lubricants
RDA	Regional Directorate of Audit
R&M	Repair and Maintenance
S&GAD	Services and General Administration Department
TAC	Tehsil Accounts Committee
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 and Services)
TO (P&C)	Tehsil Officer (Planning and Coordination)
TO (R)	Tehsil Officer (Regulation)
WAPDA	Water and Power Development Authority

Preface

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

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Rahim Yar Khan 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. 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 Annex-A of the Audit Report. The audit observations listed in Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
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 Administrations. 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 four TMAs of District Rahim Yar Khan for the Financial Year 2014-15 and the findings included in the Audit Report.

Each Tehsil Municipal Administration in District Rahim Yar Khan 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 a coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The Punjab Local Government Ordinance (PLGO), 2001, requires the establishment of Tehsil / Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of Budgetary Grants.

The total Development Budget of four TMAs in District Rahim Yar Khan for the Financial Year 2014-15 was Rs 461.933 million and expenditure incurred was of Rs 256.684 million, showing savings of Rs 205.249 million. The Total Non-development Budget for Financial Year 2014-15 was Rs 1,324.703 million and expenditure was of Rs 1,019.601 million, showing savings of Rs 305.102 million. The reasons for savings in Development and Non-development Budget are required to be provided by TMO and PAO concerned.

Audit of TMAs of District Rahim Yar Khan 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 revenue 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 Rahim Yar Khan for the Financial Year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, Bahawalpur was Rs 1,276.285 million covering four PAOs/formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 526.430 million which, in terms of percentage, is 41% of total auditable expenditure and irregularities amounting to Rs 1,940.111 million were pointed out. Regional Director Audit planned and executed audit of 04 formations i.e. 100% achievement against the planned audit activities.

Total receipts of TMAs of District Rahim Yar Khan for the Financial Year 2014-15 were Rs 1,154.843 million. RDA Bahawalpur audited receipts of Rs 1,118.848 million which, in term of percentage, is 97% of total receipts and irregularities amounting to Rs 2,055.286 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 838.785 million were pointed out by Audit which were not in the notice of the management before audit. An amount of Rs 8.522 million was recovered by the management and verified by Audit during the Audit Year 2015-16 till the time of compilation of the Report.

However, against the total recovery amount of Rs 721.023 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 Rahim Yar Khan 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 most important reason of 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 Rahim Yar Khan.

f. The Key Audit Findings of the Report

- i. Non Production of record of Rs 80.346 million was noted in three cases.¹
- ii. Irregularities and non compliance of Rs 2,568.524 million were noted in thirty eight cases.²
- iii. Performance issues of Rs 216.015 million were noted in eleven cases.³
- iv. Internal control weaknesses of Rs 1,408.505 million were noted in twenty three cases.⁴

¹Para: 1.2.1.1, 1.4.1.1,1.5.1.1

²Para: 1.2.2.1 to 1.2.2.9,1.3.1.1 to 1.3.1.7,1.4.2.1 to 1.4.2.11,1.5.2.1 to 1.5.2.11

³Para: 1.2.3.1to1.2.3.3,1.3.2.1to1.3.2.2,1.4.3.1to1.4.3.2,1.5.3.1to1.5.3.4

⁴Para: 1.2.4.1 to 1.2.4.5, 1.3.3.1 to 1.3.3.4, 1.4.4.1 to 1.4.4.4, 1.5.4.1 to 1.5.4.10

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. **(Annex-A)**

f. 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 of investigations for wastage, fraud, misappropriation and losses.
- iii. Strengthening of financial and managerial controls
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses
- ix. Addressing systemic issues to prevent recurrence of various acts of omission and commission.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit jurisdiction	04	1,276.285	1,154.843	2,431.128
2	Total Formations in Audit Jurisdiction	04	1,276.285	1,154.843	2,431.128
3	Total Entities (PAOs) Audited	04	526.430	1,118.848	1,645.278
4	Total formations Audited	04	526.430	1,118.848	1,645.278
5	Audit & Inspection Reports	04	526.430	1,118.848	1,645.278
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to TMA)	-	-	-	-

Table 2: Audit observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount placed under audit observation
1	Unsound asset management	-
2	Weak Financial Management	2,031.216
3	Weak internal controls relating to financial management	1,408.505
4	Others	833.669
Total		4,273.390

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Total Financial Outlay	9.334	584.760	425.507	256.684	1,154.843	2,431.128	2,493.958
2	Outlays Audited	0.651	211.983	163.627	150.169	1,118.848	1,645.278*	984.824
3	Amount placed under audit observations / irregularities pointed out	-	5.203	517.734	139.807	3,610.646	4,273.390	577.800
4	Recoveries pointed out at the instance of Audit	-	5.203	1.269	-	714.551	721.023	462.886
5	Recoveries accepted / established at the instance of Audit	-	5.203	1.269	-	714.551	721.023	388.528
6	Recoveries realized at the instance of Audit	-	-	-	-	8.522	8.522	7.759

* The amount mentioned against Sr. No. 2 in column of "Total Current Year" is the sum of expenditure and receipts whereas the total expenditure was Rs 526.430 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.	2,551.957
2	Reported cases of fraud, embezzlement, theft and misuse of public funds.	-
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.	1,408.505
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	232.582
6	Non-production of record to Audit	80.346
7	Others, including cases of accidents, negligence etc.	-
	Total	4,273.390

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Item 2 of Table 3)	1,645.278
2	Expenditure on Audit	0.068
3	Recoveries realized at the instance of Audit	8.522
4	Cost-Benefit Ratio	125

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

CHAPTER-1

1.1 Teshil Municipal Administrations, Rahim Yar Khan

1.1.1 Introduction

According to 1998 population census, the population of District Rahim Yar Khan is 3.141 million. District Rahim Yar Khan comprises four TMAs namely Rahim Yar Khan, Sadiq Abad, Khan Pur and Liaquat Pur. 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.

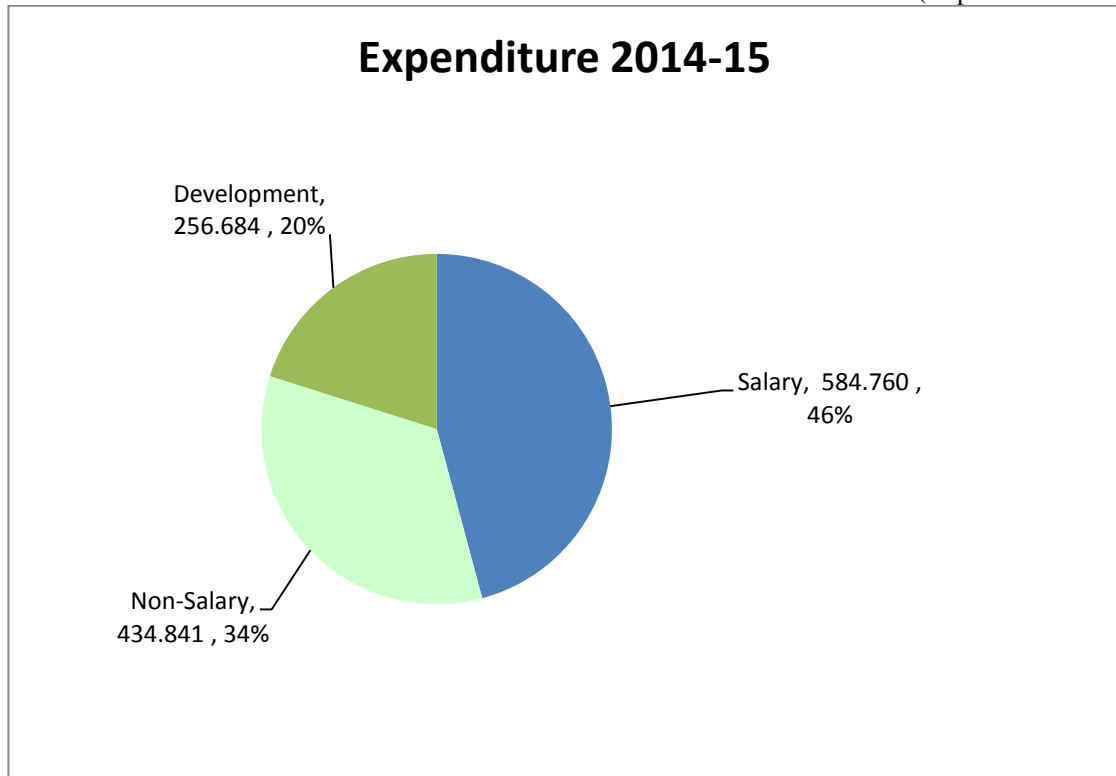
1.1.2 Comments on Budget and Accounts

Detail of budget and expenditure is given below in tabulated form.

(Rupees in million)

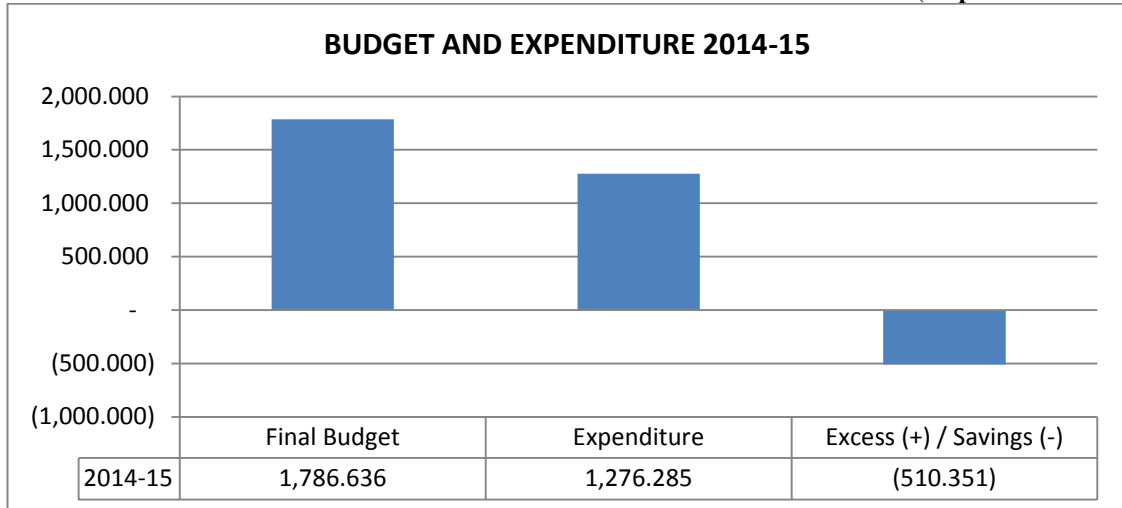
2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	641.305	584.760	(-) 56.545	-9%
Non-salary	683.398	434.841	(-)248.557	-36%
Development	461.933	256.684	(-)205.249	-44%
Total	1,786.636	1,276.285	(-)510.351	-29%
Revenue	2,879.118	1,154.843	-1,724.275	-

(Rupees in million)



As per Annual Accounts the expenditure relating to TMAs in District Rahim Yar Khan was Rs 1,276.285 million against original budget of Rs 1,786.636 million. A saving of Rs 510.351 million came to the notice of Audit which shows that TMAs failed to provide municipal services and infrastructure developments. No plausible explanation was provided by PAOs / Administrators and management of TMAs. **(Annex-B)**

(Rupees in million)



1.1.3 Brief Comments on the Status of Compliance of 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	76	PAC not constituted
2	2012-13	10	PAC not constituted
3	2013-14	35	PAC not constituted
4	2014-15	22	PAC not constituted

Audit Paras

1.2 Tehsil Municipal Administration, Rahim Yar Khan

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 1.297 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 Rahim Yar Khan incurred an expenditure of Rs 1.297 million on account sports activities for the year 2014-15 and advance payment was made to District Government, the record of which was not provided to Audit despite various written and verbal requests. Detail is as under:

(Rupees in million)				
Sr. No.	Voucher No.	Date	Period	Amount
1	277	29.06.2015	12.6.2015 to 14.6.2015	0.557
2	119	16.04.2015	25.3.2015 to 29.3.2015	0.740
Total				1.297

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

Owing to non production of record, legitimacy of the expenditure incurred amounting to Rs 1.297 million could not be verified.

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

DAC in its meeting held in April, 2016 directed the TMO to produce the desired / relevant record within one week. No progress was intimated till finalization of this Report.

Audit recommends that record be produced to audit for scrutiny besides fixing of responsibility on the person(s) at fault for non-production of record, under intimation to Audit.

[AIR Para: 12]

1.2.2 Irregularities and non compliance

1.2.2.1 Irregular collection of tax on transfer of immovable property – Rs 98.482 million

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

TMO Rahim Yar Khan collected a sum of Rs 98.482 million on account of tax on immovable property during 2014-15 but no back up record was available / maintained to ensure that all collection was made as per mutation registered in the Tehsil Office. Further, tax was not collected on the registries. (**Annex – C**)

Audit observed the following irregularities:

- i. Certificate / attestation from Revenue Department were not obtained regarding correctness of the income earned under this head.
- ii. Backup record was not available due to which it was difficult to ascertain that the collected amount was the actual figure regarding this head of income.
- iii. The receipt was made just on the recommendation of the Patwari of the Revenue Department so the chances of embezzlement could not be ruled out.
- iv. No cross checks were available to verify receipts.

Audit is of the view that due to weak financial management, collection of tax on transfer of immovable property was irregular.

Collection of tax on transfer of immovable property without backup record resulted in irregular collection amounting to Rs 98.482 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that record was available and same would be produced when demanded. Reply was not tenable as no record was produced to Audit.

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

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

[AIR Para: 14]

1.2.2.2 Misclassification of expenditure – Rs 32.246 million

According to Rule 9 the Punjab District Government and TMA (Budget) Rules, 2003 (1) “the budget shall be prepared in accordance with the chart of classification of account issued by the Auditor General of Pakistan”. Further, according to Rule 20 (i) Provision for each expenditure shall be included under the appropriate function and object head and (iii) each drawing and disbursing officer shall develop the most realistic sound estimate. Furthermore, according to Rule 12(5) of Local Government Accounts Manual, the expenditure shall be classified by major minor and detailed object. Object element enables the collection and classification of expenditure transactions into account heads relating to nature of item.

Tehsil Municipal Officer Rahim Yar Khan misclassified expenditure of Rs 32.246 million for the purchase of different items during 2014-15. Detail is as under:

(Rupees in million)					
Item	Head Used	Head to be Used	Voucher No.	Period / Date	Amount
Pension contribution	Contingency	Pay and allowances	-	2014-15	32.132
Purchase of electric fan	Other	Purchase of Machinery	77	04.09.2014	0.021
Purchase of electric fan	Other	Purchase of Machinery	75	04.09.2014	0.093
Total					32.246

Audit is of view that due to weak financial controls, expenditure was incurred through misclassification.

Incurrence of expenditure from irrelevant object code resulted in misclassification of expenditure of Rs 32.246 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that electric fans were purchased for Ramzan Bazaar. No misclassification was made. Reply was not tenable as expenditure was misclassified because pension payments were made from contingency heads instead of pay and allowances.

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

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

[AIR Para: 16]

1.2.2.3 Irregular payment on development schemes without approval of the competent authority – Rs 30.301 million

According to TMA Works Rules 2003, the Development Scheme for which no payment was made in the previous year and payment was made in the next financial year shall be termed as new development schemes and fresh approval of the DDC/TDC is required.

Tehsil Municipal Administration Rahim Yar Khan incurred expenditure of Rs 30.301 million on account of 56 development schemes during 2014-15. The schemes were approved in 2013-14 but no expenditure was incurred on schemes during 2013-14 and all payments were made during 2014-15 without obtaining of fresh approval of the Tehsil Development Committee (TDC)/District Development

Committee (DDC) as the schemes were treated as new development schemes for the Financial Year 2014-15.

Audit is of the view that due to weak financial controls, development schemes were not got approved from the competent authority.

Non obtaining fresh approval of development schemes from competent authority resulted in irregular expenditure of Rs 30.301 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that works schemes were tendered in 2013-14 and payment was made in 2014-15 due to time constraints. DDO accepted the irregularity.

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

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

[AIR Para: 19]

1.2.2.4 Non credit of unclaimed security deposits into treasury – Rs 18.458 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 Rahim Yar Khan did not credit securities of Rs 18.458 million to TMA's account during 2014-15 which remained un-claimed for more than three complete Financial Years of becoming due. (**Annex-D**)

Audit is of the view that due to weak internal controls, unclaimed security deposits of the contractors were not credited into the Government revenue.

Non crediting of unclaimed security deposits resulted in loss of Rs 18.458 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that security deposits would be credited into the Government revenue. Reply was not tenable as no amount was credited.

DAC in its meeting held in April 2016 directed TMO for compliance within a month. No progress was intimated till finalization of this Report.

Audit recommends crediting of unclaimed security deposits into treasury besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 10]

1.2.2.5 Non reconciliation of receipts – Rs 13.269 million

According to Rule 78 of the Punjab District Government and TMA (Budget) Rules 2003, “the Collecting Officer shall reconcile his figure with the record maintained by the Account Officer by the 10 day of the month following the month to which the statement relates”. Further, according to Rule 17 of the said Manual, “It is the responsibility of the Administrative Department for the accuracy of figures, the head of office and collecting officer shall be responsible for the correctness of all figures.”

TMO Rahim Yar Khan showed excess collection of receipts than actual receipts and ambiguous figure was verified by the Tehsil Account Officer during the Financial Year 2014-15. In fact, no receipt was realized against actual demand for the period 2014-15 and arrears of previous year were shown as receipts against the current demand. Detail is as under:

(Rupees in million)					
Sr. No.	Particulars	Estimates of receipts	Receipts verified by Accounts Officer	Actual receipts realized	Excess receipts shown
1	Rent of Shops	30.000	28.043	18.362	9.680
2	Water Supply	6.200	-	2.487	2.487
3	Sewerage Tax	5.714	1.328	0.339	0.989
4	License Fee Permit	1.945	1.386	1.273	0.113
Total					13.269

Audit is of the view that due to internal controls, receipts were not reconciled.

Non reconciliation of receipts resulted in doubtful /unauthentic receipts of Rs 13.269 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that figures were verified by Tehsil Accounts Officer without tallying income realized. Reply was not tenable as no record was shown to Audit.

DAC in its meeting held in April, 2016 directed the TO (Finance) to rectify the figures besides recovery of outstanding amount and submit the progress thereof to Audit within 15 days. No progress was intimated till finalization of this Report.

Audit recommends reconciliation of receipts and production of record regarding actual realization of various incomes besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.2.2.6 Irregular expenditure on purchase of sports material without advertisement – Rs 2.834 million

According to Rule 9 and 12(1) 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 million shall be advertised on the PPRA’s website in the manner and format specified by the PPRA from time to time”.

TMO Rahim Yar Khan incurred expenditure of Rs 2.834 million on account of purchase of sports material during 2014-15 without advertisement of procurement as per Punjab Procurement Rules. Further, record of stock entries of all the sports material was not available. (**Annex-E**)

Audit is of the view that due to weak financial management, procurement was made without advertisement as per Punjab Procurement Rules and sports material was not entered in stock register.

Irregular procurement of sports material resulted in violation of rule and uneconomical purchase of Rs 2.834 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that funds were transferred to District Officer (Sports) for the purchase of sports material during tournaments. Reply was not tenable as no advertisement for the purchase of sports material was made.

DAC in its meeting held in April, 2016 directed the TMO to get the expenditure regularized from competent authority within 15 days as splitting was made and Procurement Rules were not observed. No progress was intimated till finalization of this Report.

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

[AIR Para: 09 & 20]

1.2.2.7 Irregular execution of works without obtaining NOC – Rs 2.197 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 M&R on such roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

TMO Rahim Yar Khan incurred Rs 2.197 million on the repair of metalled roads without obtaining NOC from District Officer (Roads) during 2014-15. Detail is as under:

(Rupees in million)			
Sr. No.	Name of Scheme	Project Cost	Expenditure
1	Construction of Sewerage and Road Zafar Colony Tehsil RYK	0.500	0.422
2	Construction of Road and Sewerage Aslam Town Tehsil RYK	1.400	0.982
3	Repair of Road Noor-e-Wali Rahim Yar Khan	1.000	0.793
Total		2.9	2.197

Audit is of the view that due to weak financial mismanagement, expenditure was made without obtaining of NOC from District Government.

Incurring of expenditure without obtaining NOC resulted in irregular payment of Rs 2.197 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that schemes fall in the city area and the property of TMA and there was no need of NOC from District Government. Reply was not tenable record in support of reply was produced to audit.

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

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

[AIR Para: 37]

1.2.2.8 Non transfer of profit of security account into general account – Rs 1.726 million

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

TMO Rahim Yar Khan did not transfer Rs 1.726 million on account of profit gained on security deposit retained in bank account to General Account/fund of TMA during 2014-15.

Audit is of the view that due to weak financial management, profit was not transferred to general account of TMA.

Non transfer of profit resulted in loss of Rs 1.726 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that amount would be transferred into proper head of account. Reply was not tenable as no amount was transferred.

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

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

[AIR Para: 30]

1.2.2.9 Irregular payment of Holiday Allowance – Rs 1.344 million

According to Government of the Punjab S&GAD letter No. SOGIV(SA)MISC-4/94 dated 02.06.1994 read with letter No. SOW-I(S&GAD)1-3/2008 (P.I) dated 12.05.2010, the duty of the officials posted in public dealing offices in nation building departments/sanitation and watering staff in local bodies, the staff of all offices which are required to remain open for 24 hours a day, 7 days a week, should be arranged in such a way that these services are continuously provided to the General public during all the seven days and weekly rest may be allowed to them on rotation basis.

Tehsil Municipal Officer Rahim Yar Khan made payment of Rs 1.344 million during 2014-15 to the employees of water supply and fire brigade on account of

Holiday Allowance. Audit observed that allowance had become a part and parcel of the pay as it was being paid to the employees regularly.

Audit is of the view that due to weak internal controls, payment was made to all employees instead of those who performed duty on rotation basis.

Payment made to all employees instead of officials who performed duty on the rotational basis resulted in irregular payment of Rs 1.344 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that all staff performed their duties for continuous provision of services to public for whole of the year. Reply of DDO was not tenable as there was no duty roster available and no rotation was made.

DAC in its meeting held in April, 2016 directed the TMO to produce the copy of roster and recover the amount from concerned within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.344 million from concerned and stoppage payment of such allowance in future besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 25]

1.2.3 Performance

1.2.3.1 Non recovery of water rates – Rs 54.381 million

According to Rule 76 of the Punjab District Government and TMA (Budget) Rules 2003, “The primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under proper receipt head”. Further, 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 Rahim Yar Khan made less recovery of Rs 54.381 million on account of water rates during Financial Year 2014-15. Targets of Rs 61.598 million were set for 2014-15 against which only Rs 7.216 million was recovered. Detail is as under:

(Rupees in million)

Sr. No.	Particulars	Demand	Receipt	Less recovery
1	Water Rate (Arrear)	5.754	4.036	1.718
2	Arrears (Other fee, miscellaneous fee)	55.205	2.669	52.535
3	Water rate arrear (Kot Samaba)	0.639	0.511	0.128
Total		61.598	7.216	54.381

Audit is of the view that due to weak financial management, less recovery was made.

Less recovery on account of water rates resulted in loss of Rs 54.381 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO admitted the recovery and replied that amount would be recovered from concerned. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover the amount of water rates and submit deposit record for verification to audit within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 54.381 million from concerned besides fixing of responsibility on the person(s) at fault under intimation to audit.

[AIR Para: 17]

1.2.3.2 Less recovery of rent of shops – Rs 11.637 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 Rahim Yar Khan less recovered Rs 11.637 million on account of rent of shops during 2014-15. As per demand register, recoverable amount was Rs 30 million out of which Rs 18.362 million was recovered.

Audit is of the view that due to weak financial management, less recovery on account of rent of shops was made.

Less recovery on account of rent of shops resulted in loss of Rs 11.637 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that due to higher amount of arrear of rent, tenants were not paying arrear amount in complete. However, due recovery would be effected soon. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover the remaining amount on account of rent of shops and submit proof of deposit to Audit within 2 months. No progress was intimated till finalization of this Report.

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

[AIR Para: 49]

1.2.3.3 Non achievement of revenue targets – Rs 3.586 million

According to Rule 111 and 112 of the Punjab District Government and TMA (Budget) Rules 2003, each collecting officer, may from time to time and with the approval of controlling officer and finance office of Local Government frame revenue collection programme setting up the targets for collection during specified period and the assistant collecting officers shall as far as possible follow the programme. He is required to ensure that all revenue targets are achieved.

Tehsil Municipal Officer Rahim Yar Khan did not achieve the targets of revenue under various heads amounting to Rs 3.586 million during 2014-15. **(Annex-F)**

Audit is of the view that due to weak internal controls, targets were not achieved.

Non achievement of receipt targets resulted in loss of Rs 3.586 million.

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

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover outstanding amount within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.396 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.2.4 Internal Control Weaknesses

1.2.4.1 Loss due to non-transfer of property – Rs 414.348 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 and solid waste management and
- ii. One percent of the area under land sub-division for public buildings, excluding the area of mosque; and
- iii. A developer shall submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works and
- iv. A performance bond, in accordance with Form D and D1, consisting of a performance agreement and a bank guarantee respectively and the amount of bank guarantee shall be equivalent to total cost of development works;

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

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

TMO Rahim Yar Khan approved different housing schemes but neither the development work was completed in time nor transferred the area of public places like roads, parks, public buildings, open space worth Rs 414.348 million in the name of TMA in violation of above rules during 2014-15. (**Annex-G**)

Audit is of the view that due to weak financial controls, public places of various housing schemes were not transferred to TMA.

Non transfer of public places in the name of TMA resulted in loss of Rs 414.348 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that said schemes were not approved by that time and were under process. Registry of plots had been stopped by TMA through Revenue Department. Reply was not tenable as neither the development work was completed in time nor transferred of land of public places to TMA was ensured.

DAC in its meeting held in April, 2016 directed the TO (P&C) to expedite the process of approval of housing schemes and transfer of land of public place in the name of TMA within a month. No progress was intimated till finalization of this Report.

Audit recommends transfer of public place of various housing schemes to TMA besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 6]

1.2.4.2 Non recovery of conversion fee – Rs 364 million

According to Rule 60 (1) (e) of Punjab Land Use Rules, 2009, “a 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 Rahim Yar Khan did not collect conversion fee amounting to Rs 364 million from the owners of the buildings who had converted the buildings into educational and healthcare institutions during 2014-15. As per record of Education Department, 149 Secondary Schools and 160 Elementary Schools were registered with

Education Department but no conversion fee was recovered from the owners of those buildings.

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

Non recovery of TMA dues from owners of private schools resulted in loss of Rs 364 million.

The matter was reported to the TMO and Administrator in March, 2016. DDO admitted the recovery and replied that amount would be recovered from concerned. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (P&C) to calculate conversion fee, map fee and submit the detail of actual amount of recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 364 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 4]

1.2.4.3 Non-leasing of income – Rs 12.660 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 Rahim Yar Khan did not lease out / auctioned slaughter house and sludge water during 2014-15. The reserve price of said incomes was fixed as Rs 12.660 million based on average rates last three years. This resulted in loss of Rs 12.600 million (**Annex-H**)

Audit is of the view that due to weak financial management, various income heads were not auctioned.

Non auction of various income heads resulted in loss of Rs 12.660 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that many times advertisement was floated in newspapers but not a single bidder participated in auction. Reply of DDO was not tenable as sludge water and slaughter house were not auctioned.

DAC in its meeting held in April, 2016 directed the TMO to expedite the auction process and submit progress report within a month. No progress was intimated till finalization of this Report.

Audit recommends immediate auction of slaughter house and sludge water besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.2.4.4 Non recovery of fees from private housing schemes – Rs 10.841 million

According to Rule 37 of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, (1) a developer shall deposit a preliminary planning permission fee along with application at the rate of (a) Rupees five thousand for scheme having area up to two thousand kanal (b) Rupees ten thousand for scheme having area above two thousand kanal, (2) a developer shall deposit a fee for:

- i. Sanction of a scheme at the rate of Rs 1,000 per kanal;
- ii. Approval of design and specifications for water supply, sewerage and drainage at the rate of Rs 5,000 per kanal;
- iii. Approval of design and specifications for road, bridge and footpath of a scheme at the rate of Rs 500 per kanal;
- iv. Approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply.

TMO Rahim Yar Khan did not collect TMA dues amounting to Rs 10.841 million from the illegal private housing schemes during 2014-15. Detail is as under:

(Rupees in million)

Sr. No	Name of scheme and address	Total area	Area transferred to TMA	Area to be transferred to TMA	Conversion fee to be Paid	Approval fee to be paid	Total amount
1	Tayyeba housing scheme, Bye Pass Road, Rahim Yar Khan	353 K - 15.80 M	-	127.68 K	6.368	0.354	6.727
2	Shalimar Town Housing Scheme, Shahbazpur Road, Rahim Yar Khan	215.35 K	77 K - 02 M	-	3.876	0.216	4.114
Total					10.244	0.57	10.841

Audit is of the view that due to weak financial management, TMA dues were not recovered from the developers of housing schemes.

Non recovery of TMA dues from the owners of private housing schemes resulted in loss of Rs 10.841 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO admitted the recovery and replied that amount would be recovered from the owners of housing schemes. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (P&C) to recover the TMA fees/dues and submit deposit record for audit verification within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 10.841 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 7]

1.2.4.5 Non-collection of Theater Fee – Rs 10.220 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 Rahim Yar Khan did not collect Theater Fee of Rs 10.220 million during F.Y 2014-15 from the owners of cinemas / theaters which resulted in loss of Rs 10.220 million. Detail is as under:

(Rupees in million)				
Sr. No.	Name of theater/cinema	Loss per day	Period in days	Amount
1	Shah Jahan Auditorium	14,000	365	5.110
2	Rainbow Cinema	14,000	365	5.110
Total				10.220

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

Non collection of TMA fee resulted in loss of Rs 10.220 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that notices were served to concerned and recovery would be made accordingly. Reply was not tenable as no recovery was made.

DAC, in its meeting, held in April, 2016, directed the TMO to collect TMA fee and submit proof of deposit within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of fee amounting to Rs 10.220 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 02]

1.3 Tehsil Municipal Administration, Sadiq Abad

1.3.1 Irregularities and non compliance

1.3.1.1 Non classification of land and less deduction of fee from private housing schemes – Rs 1,464.025 million

According to Section 4 (1) of the Punjab Land Use Rules, 2009, a City District Government or a Tehsil Municipal Administration shall, within one year of the notification of these rules, classify land falling within its geographical limits into the following land use classes:

- i. Residential
- ii. Commercial (including institutional)
- iii. Industrial
- iv. Peri-urban
- v. Agriculture
- vi. Notified area

TMO Sadiq Abad did not classify the land under his jurisdiction in violation of above rules. Owing to non classification of land, levying of change of classification of land use fee could not be realized. However, TMA approved 26 scheme valuing Rs 1,464.025 million. Audit observed the following irregularities:

- i. Classification of land was not made due to which it could not be determined whether the land is residential or commercial.
- ii. As per rule the housing scheme should be developed in pre-urban area but due to non classification of land most of the schemes were established in city area but recovery of conversion fee was made on the bases of agriculture land.

Audit is of the view that due to weak internal controls, lands were not classified and less dues were recovered from the owners of housing colonies and land sub divisions.

Non-classification of lands resulted in violation of the rules as well as loss to the public funds.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that classification had not been made and recovery of conversion fee was received correctly. Reply was not tenable as no classification was done as required by law.

DAC in its meeting held in April, 2016 directed the TMO to expedite the auction process and submit progress report within a month. No progress was intimated till finalization of this Report.

Audit recommends classification of land be made according to Government instructions besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 19]

1.3.1.2 Irregular receipt on account of transfer of immovable property – Rs 59.846 million

According to Government of Punjab, Board of Revenue Lahore Notification No. 1807-2004/1414-LR-I dated 29.06.2004, the mutation fee on transfer of agriculture land in rural area shall be charged @ 3% of the value of land and Regulation fee in the urban area will be charged @ 1% of the value of land.

TMO Sadiq Abad collected tax on transfer of immovable property during 2014-15. Audit observed that Rs 59.846 million was collected without reconciliation of income with the registries of Revenue Department. Following irregularities were observed by Audit:

- i. Certificate / attestation from Revenue Department were not obtained regarding correctness of the income earned under this head.

- ii. Backup record was not available due to which it was difficult to ascertain that the collected amount was the actual figure regarding this head of income.
- iii. The receipt was made just on the recommendation of the Patwari of the Revenue Department which had no authentication.
- iv. No cross checks were available to verify receipts.
- v. Reconciliation was not made with Revenue Department on month to month basis despite the fact that Assistant Commissioner was the Administrator of TMA as well as incharge / head of Revenue Department at Tehsil level.

Audit is of the view that due to weak financial management, collection of tax on immovable property was made without back up record.

Collection of tax on transfer of immovable property without back up record resulted in irregular collection of Rs 59.846 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that backup record had been received and available with the TMA. Reply was not tenable as no back up record was produced to Audit.

DAC in its meeting held in April, 2016 directed the TMO to reconcile the income with the Revenue Department and produced back up record within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 31]

1.3.1.3 Loss due to issuance of NOC to private housing schemes without transfer of land – Rs 52.215 million

According to Chapter VIII (Land Sub Division) section 42 (F) of The Punjab Private Housing Schemes and Land Subdivision Rules 2010” a Developer Shall Provide:

- i. Open space or park 7% and above.
- ii. Commercial area 5%
- iii. Public Buildings 2% to 10%
- iv. Approaches roads not less than 40 feet.
- v. Internal roads minimum 30 feet right of way.
- 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 Sadiq Abad approved private housing schemes during 2014-15 in accordance with Land Sub Division Rules 2010 and issued NOC to private housing schemes without transfer of land of public places worth Rs 52.215 million in the name of TMA. **(Annex-I)**

Following irregularities were observed during audit:

- i. Open area (park area) @ 7% as per above requirement did not exist in approved maps.
- ii. Commercial area was less than 5% even in some schemes commercial area was not provided.
- iii. 10 marla plot for solid waste management did not exist.
- iv. Location of a tube well, overhead reservoir, pumping station and disposal station did not exist.

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

Issuance of NOC for establishment of housing schemes without observing rules resulted in loss of Rs 52.215 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that dues enforced at that time were received as per Punjab Private Site Development (Regulation) Rules, 2005 and amendment made later on which did not apply to these housing schemes. Reply was not tenable as no evidence was produced in support of reply.

DAC in its meeting held in April, 2016 directed the TMO to submit relevant record along with evidence that these schemes were approved before the amendments regarding these housing schemes within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 2]

1.3.1.4 Loss due to issuance of NOC without execution of mortgage deed – Rs 20.779 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 twenty percent of the saleable area, in accordance with Form-C as security for completion of development works and a performance bond, in accordance with Form-D and D1, consisting of a performance agreement and a bank guarantee respectively and the amount of bank guarantee shall be equivalent to total cost of development works;

TMO Sadiq Abad did not take any action against the owners of illegal housing schemes / Land Sub Divisions who did not provide the land as mortgaged with the TMA during 2014-15. Mortgage deed equal to 20% of saleable area valuing Rs 20.779

million as a security for completion of development works was also not submitted to TMA in violation of above rules. (**Annex-J**)

Audit is of the view that due to weak internal controls, NOC was issued without mortgage deed.

Issuance of NOC without mortgage deed resulted in loss of Rs 20.779 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that directions were issued to the owners of housing schemes to mortgage 20% of the saleable area in favor of TMA authorities. Reply was not accepted as no documentary evidence was produced in support of reply.

DAC in its meeting held in April, 2016 directed the TO (P&C) to mortgage 20% of the saleable land in the name of TMA and submit relevant record along with evidence, within a month. No progress was intimated till finalization of this Report.

Audit recommends execution of mortgage deed of Rs 20.779 million in the name of TMA besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

1.3.1.5 Irregular utilization of funds collected from conversion of land – Rs 7.836 million

According to Punjab Weekly Gazette of Punjab Local Government dated 1st July, 2009 clause No. 79, a city District Government or a Tehsil Municipal Administration shall keep income from conversion of land use and the betterment fee in a separate head of account and shall spend the income on the provision or development of infrastructure.

TMO Sadiq Abad incurred expenditure of Rs 7.836 million on non development activities. Amount was collected under receipt heads, conversion of land from residential to commercial and agriculture to residential during 2014-15 but those funds

were utilized for the payment of pay and allowances and other contingent expenditure instead of utilization for development of infrastructure in violation of rules. (**Annex-K**)

Audit is of the view that due to weak financial management, funds were not utilized for development work.

Utilization of development funds for non development work resulted in irregular expenditure of Rs 7.836 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that allocation was made for development budget during the year and rent of shops was included in development budget. Reply was not tenable as no separate head for the rent of shops was maintained.

DAC in its meeting held in April, 2016 directed the TMO to maintain a separate account for income from rent of shops and spend the income on the provision of development infrastructure. No progress was intimated till finalization of this Report.

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

[AIR Para: 20]

1.3.1.6 Irregular expenditure on construction of roads without NOC – Rs 4.700 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 M&R on such roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

TMO Sadiq Abad incurred expenditure of Rs 4.700 million on account of construction / repair of metalled roads without getting NOC from District Officer (Roads) during 2014-15 in violation of Government instructions. Detail is as under:

(Rupees in million)

Sr. No.	Name of Project	Agreement Amount
1	Repair of Metalled Road and Laying Tuff Tile Basti Mian Ilama Iqbal Town and Repair of Water Supply line Street Shahid Ramay Sadiq Abad	1.000
2	Repair of Metalled Road and Laying Tuff Tile Street Nagra Ishaq Latif Abad Fatta Katta Sadiq Abad	0.400
3	Repair of Metalled Road Street Shahid Colony Sadiq Abad.	0.800
4	Repair of Metalled Road from Shop Sadique to Manthar Road Mohallah Islam Pura Sadiq Abad	0.600
5	Repair of Metalled Road and Laying Tuff Tile Ajmal Town Street M. Iqbal Near Masjid Al Taj Sadiq Abad	0.239
6	Rehabilitation of Metalled Road Aziz Abad Muslim Colony Sadiq Abad	0.370
7	Repair of Metalled Road Chak No. 166/P Tehsil Sadiq Abad	0.591
8	Repair of Metalled Road Street Ch. Abdul Ghafoor Ex Councilor Mohallah Faisalabad Sadiq Abad.	0.200
9	Construction of Metalled Road and P/L Tuff Tile Street Haji Mazhar Ilyas Colony Sadiq Abad	0.500
Total		4.700

Audit is of the view that due to weak financial management, expenditure was incurred on construction of roads without obtaining NOC from District Officer (Roads).

Incurring of expenditure on the construction of roads without obtaining NOC from District Officer (Roads) resulted in violation of rules.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that instructions would be followed in future. DDO admitted the irregularity

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

Audit recommends regularization of expenditure from the competent authority after making counter checking with District Officer (Roads) besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 40]

1.3.1.7 Irregular expenditure on the purchase of manhole covers – Rs 1.956 million

According to Rule 9 and 12(1) 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 upto Rs 2 million shall be advertised on the PPRA’s website in the manner and format specified by the PPRA from time to time”.

TMO Sadiq Abad incurred expenditure of Rs 1.956 million on purchase of manhole covers during 2014-15 in irregular manner. Advertisement was not made on PPRA’s website. Further, distribution was made without any demand / requisitions from the end users.

Audit is of the view that due to weak internal controls, procurement was made without observance of procurement rules and consumption was made without any record.

Procurement without advertisement and consumption without any record resulted in irregular expenditure of Rs 1.956 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that many times advertisement was floated in newspapers but not a single bidder participated. Reply was not tenable as no record in support of reply was produced.

DAC in its meeting held in April, 2016 directed the TO (I&S) to recover the amount 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: 29]

1.3.2 Performance

1.3.2.1 Non-realization of arrears of shops – Rs 52.301 million

According to Rule 76 (1) of Government of the Punjab, Local Government and Rural Development Department (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 Sadiq Abad did not collect Rs 52.301 million on account of rent of shops during 2014-15. Shops were allotted before 1990 and TMA authorities did not issue a single notice to the occupants for payment of rent of shops. The Honorable High Court Bahawalpur Bench had given the decision in 2015 regarding payment of rent of shops but no recovery was made. Detail is as under:

(Rupees in million)	
Name of shopping Centre	Amount
Shops Shopping Center Line No. 1	18.002
Shops Shopping Center Line No. 2	12.880
Shops Shopping Center Line No. 3	9.398
Shops Shopping Center Line No. 4	6.076
Shops Shopping Center Line No. 5	5.353
Hotel 2 Shopping Center	0.592
Total	52.301

Audit is of the view that due to weak financial management, arrears on account of rent of shops were not recovered.

Non recovery of rent of shops resulted in loss of Rs 52.301 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that previously the matter was in court but decision was made by that time and efforts would be made for recovery. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed TO (Finance) to recover the arrears on account of rent of shops. No progress was intimated till finalization of this Report.

Audit recommends recovery of rent of shop amounting to Rs 52.301 million from the tenants besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.3.2.2 Non achievement of revenue targets – Rs 5.894 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 Sadiq Abad less collected receipts under various receipts heads amounting to Rs 5.894 million comparing with targets fixed by the department during 2014-15. Detail is as under:

(Rupees in million)				
Sr. No	Detail object Head (Income)	Target fixed	Recovery made	Less recovery
1	License fee (Dangerous and offensive trade)	0.871	0.552	0.319
2	Fee for approval of building/construction plan	7.864	7.650	0.214
3	Fee for changing in building use	7.278	6.476	0.801
4	Fine for construction without approval of building plan	0.054	0.034	0.020
5	Sewerage tax	1.286	1.049	0.238
6	Rent of municipal property shops	16.563	12.262	4.302
Total				5.894

Audit is of the view that due to weak financial management, less recovery was made.

Less recovery on account of various receipts resulted in loss of Rs 5.894 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that matter was in court of law but decision was made by that time. Recovery would be effected soon. Reply of DDO was not tenable as no record was produced.

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover the amount from concerned. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.894 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 9]

1.3.3 Internal Control Weaknesses

1.3.3.1 Non recovery of conversion fee and map fee – Rs 41.242 million

According to Rule 60 (1) (e) of Punjab Land Used (Classification, Reclassification and Redevelopment) Rules 2009, a City District Government or a Tehsil Municipal Administration shall levy the conversion fee for the conversion of land use to educational or healthcare institutional use @ ten percent of the value of the commercial land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. Moreover, according to Notification issued by the TMA in August 29, 2011 the map fee for construction of private school is Rs 300 per marla.

TMO Sadiq Abad did not collect conversion fee of Rs 41.242 million from the owners of residential buildings who converted their buildings to educational and healthcare institutions in violation of rules. Detail is given below:

(Rupees in million)

Category	Total no. of schools	Area (marla)	Value of land	10% conversion fee	Map fee @ Rs 400 per marla	Total
High Schools	77	3,080	333.000	33.300	1.232	34.532
Middle School	45	9,00	63.500	6.350	0.360	6.710
Total			396.500	39.65	1.592	41.242

Audit is of the view that due to weak financial management, conversion and map fee were not collected.

Non recovery of conversion and map fees resulted in loss of Rs 41.242 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that said schools were running prior to 2009 when the conversion fee was not enforced. Now, efforts would be made for recovery of conversion fee. Reply was not

satisfactory as neither effort was made for recovery of TMA dues nor schools were sealed.

DAC in its meeting held in April, 2016 directed the TO (P&C) to recover the conversion fee at the earliest. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 41.242 million from concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 16]

1.3.3.2 Loss due to less realization of conversion fee from housing schemes – Rs 10.289 million

According to Section 51 of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, “No Private Housing Scheme and Land Sub Division shall be allowed outside peri-urban area”. Moreover, according to chapter VII Section 39, “a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

TMO Sadiq Abad recovered less amount of Rs 10.289 million on account of conversion fee during 2014-15 from the developers / owners of the housing schemes as the rate of agricultural land was taken to calculate conversion fee instead of @ 1% of the value of residential land.

Audit is of the view that due to weak financial management, less recovery was made on account of conversion fee.

Less recovery on account of conversion fee resulted in loss of Rs 10.289 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that dues enforced at that time were received as per Punjab Private Site Development

(Regulation) Rules 2005 and amendment made later on which did not apply to those housing schemes. Reply was not tenable as no evidence in support of reply was produced to Audit.

DAC in its meeting held in April, 2016 directed the TMO to recover the dues and submit relevant record along with evidence within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 10.289 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 24]

1.3.3.3 Non recovery of fine from contractors – Rs 1.313 million

According to Clause 1 of Auction Agreement, “the person to whom contract of auction has been awarded will be responsible for submitting the amount of recovery for every month before the 5th of next month otherwise the penalty @ Rs 1% on daily basis will be imposed/ recovered from the contractor”.

TMO Sadiq Abad did not recover Rs 1.313 million on account of 1% penalty from contractors who did not deposit receipts as per prescribed time schedule during 2014-15. (**Annex-L**)

Audit is of the view that due to weak financial management, various TMA fee were late deposited and fine thereof was not recovered.

Non recovery of fine from contractors resulted in loss of Rs 1.313 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that contract amount of parking fee, slaughter house and dirty water had been deposited in TMA accounts. Reply was not tenable as terms and conditions of contract agreement were not observed.

DAC in its meeting held in April, 2016 directed TMO to recover the fine from the contractors. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.313 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 32]

1.3.3.4 Illegal construction of houses / shops in unapproved housing schemes – Rs 1.271 million

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

TMO did not collect map fee amounting to Rs 1.271 million from the owners of shops and houses during 2014-15. Physical verification of private housing schemes of Zikrya Garden Housing Scheme and Model City Housing Scheme of Tehsil Municipal Administration Sadiq Abad for the period 2014-15 revealed that 40 to 50% construction was made in housing schemes prior to sanction of these housing schemes but no action was taken by the authorities to stop violation of rules. Moreover neither building plans were approved by the TO (P&C) TMA Sadiq Abad nor any effort was made to stop the construction which resulted in loss of Rs 1.271 million on account of map fee. Detail is as under:

(Rupees in million)						
Sr. No.	Name of scheme	Total area of scheme	Plots area	Residential area in which construction has been made	Rate of map fee per marla	Amount
1	Model City Housing Scheme	10660 marla	6480	3240 (50%)	300	0.972
2	Zikrya Garden Housing Scheme	3853 marla	2490	996 (40%)	300	0.299
Total						1.271

Audit is of the view that due to weak financial management, map fee was not collected.

Non collection of map fee resulted in loss of Rs 1.271 million.

The matter was reported to the TMO and Administrator in March, 2016. DDO replied that many requests were sent to Revenue Department for prevention of illegal sale of plots in these schemes and TMA had also conveyed the general public for illegal construction of such schemes. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TMO to recover the amount of TMA dues within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of TMA dues Rs 1.271 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 30]

1.4 Tehsil Municipal Administration, Khan Pur

1.4.1 Non Production of Record

1.4.1.1 Non production of record – Rs 50.790 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 Khan Pur collected a sum of Rs 50.790 million on account of tax on immoveable property during 2014-15. No back up record was available / maintained to ensure that all collection was made as per mutation registered in the Tehsil Office. Further, certificate / attestation from Revenue Department were not on record regarding correctness of the income earned under this head.

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

Owing to non production of record, legitimacy of receipts collected amounting to Rs 50.790 million could not be verified.

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

DAC in its meeting held in April, 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 besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 45]

1.4.2 Irregularities and non compliance

1.4.2.1 Non-maintenance of separate books of accounts by each DDO – Rs 261.337 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 delegated financial powers.

DDOs of TMA Khan Pur did not maintain separate books of accounts i.e. cash book, contingent register and budget control register etc. during Financial Year 2014-15. Non-development expenditure was incurred by DDOs but neither proper books of accounts were maintained nor proper reconciliation was carried out.

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 relevant rules.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that separate books of accounts were not maintained before and one DDO was burdened with the charge of all DDOs. Thus compliance was not made. Reply was not tenable as no separate books of accounts were maintained.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends that separate books of accounts should be maintained and produced for verification besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 30]

1.4.2.2 Unauthorized use / transfer of development budget – Rs 20.868 million

According to Section 4 (2) of the Punjab District Government and TMA (Budget) Rules 2003, “the Principal Accounting Officer shall be responsible for the financial regularity of all transactions relating to Local Fund and for the maintenance of the accounts correctly and in accordance with the provisions of the Ordinance and the rules made there under.

TMO Khan Pur incurred expenditure of Rs 20.868 million for the purpose of non-development and contingencies expenditure from development budget given by the Provincial Government as Provincial Finance Commission (PFC) share for the year 2014-15. Development budget was transferred to non-development budget for the payment of contingent expenditure and pension without re-appropriation by the Finance Department.

Audit is of the view that due to weak financial management, development funds were used without re-appropriation by the Competent Authority.

Unauthorized use of development funds resulted in irregular payment of Rs 20.868 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that payment of pensions was made from the development budget on the instructions of Local Government Department. Reply was not satisfactory as no re-appropriation was made.

DAC in its meeting held in April, 2016 directed the TMO to get the expenditure regularized from competent authority within 15 days. 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: 20]

1.4.2.3 Irregular expenditure on account of POL – Rs 14.475 million

According to Government of the Punjab, Services & General Administration Department (Transport Pool) letter No.MTO(S&GAD)AT-II/2-9/2006 dated 26.12.2008, it was decided to make necessary arrangements for sealing of speedometer / milometer of all the vehicles under use in Government offices to minimize the chances of pilferage/misappropriation of fuel. Further, according to Section 49 of Appendix-12 of PFR Volume-II, the petrol, oil, lubricants and spare parts should be maintained separately for each vehicle. Full particulars of journey and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient. Average consumption of petrol, oil and lubricants should be worked out and recorded in the log books at the close of each month. The log books should be maintained in the prescribed form. The Officers using the Government vehicles should sign the relevant entries in the log book. The matters of the vehicles should always be kept in order.

TMO Khan Pur incurred expenditure of Rs 14.475 million on account of POL of sanitation vehicles and motors during 2014-15 in irregular manner. Fictitious meter readings were recorded in the log book. POL was withdrawn during repair of vehicles. Fuel was withdrawn for generators @ 7, 8 and 10 hours a day during the whole period without mentioning load shedding hours and running hours/timing. Current total hours were mentioned in the log book and previous meter reading was not written. Detail is as under:

(Rupees in million)		
No. of liters withdrawn	Average rate per liter	Amount withdrawn
151,191	95.74	14.475

Audit is of the view that due to weak financial management, funds of fuel was withdrawn without authenticity of consumption record.

Irregular expenditure on account of fuel resulted in violation of rules Rs 14.475 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that meters of diesel engines were not available in the markets. No fictitious meter readings were recorded in log books. Repair of vehicles and generators was made in very short time. Reply of DDO was not satisfactory as meters of diesel engines were easily available in the market. No efforts were made for procurement of speedo meters.

DAC in its meeting held in April, 2016 directed the TMO to provide the status of meters of all vehicles whether installed and in working condition besides provision of log books, load shedding schedule, history sheets of repair of vehicles within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 44]

1.4.2.4 Irregular expenditure due to non revision of administrative approval – Rs 7.475 million

According to Rule 2.7 of Building and Road Department Code, if the amount of the technical sanction estimates exceeded by more than 15% owing to increased rate or other causes, the revised administrative approval of competent authority must be obtained and revised estimates is required to be sanctioned from the competent authority.

TMO Khan Pur incurred expenditure of Rs 7.475 million during 2014-15, on schemes and cost of such schemes was increased by 15 % but administrative approval was not revised. Detail is as under:

(Rupees in million)					
Sr. No.	Name of schemes	Date of administrative approval	Administratively approved amount	Amount of work order	Revised T.S.
1	Construction of RCC culverts U.A Latki	27.01.2014	1.500	1.364	1.725
2	Construction of soling UA Sejha	27.02.2014	1.000	1.000	1.150
3	Construction of shed machinery office TMA Khan Pur	27.01.2014	4.000	4.000	4.600
Total					7.475

Audit is of the view that due to weak internal controls, expenditure was made without revision of administrative approval.

Non obtaining of administrative approval resulted in irregular expenditure of Rs 7.475 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that revised administrative approval had been accorded. Reply of DDO was not satisfactory as no revised administrative approval was produced to Audit.

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

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

[AIR Para: 15&24]

1.4.2.5 Non credit of unclaimed security into treasury – Rs 3.132 million

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

TMO Khan Pur did not credit unclaimed security amounting to Rs 3.132 million during 2014-15 which remained unclaimed for more than three years. (**Annex-M**)

Audit is of the view that due to weak financial management, unclaimed security was not credited into government general account.

Non transfer of unclaimed security resulted in violation of rule.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that unclaimed security was submitted to TAO who refused to transfer and a voucher for such transfer was prepared and compliance would be produced to

audit. Reply of DDO was not tenable as no evidence in support of reply was produced to Audit.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends that unclaimed security be credited to Government, under intimation to Audit.

[AIR Para: 31]

1.4.2.6 Irregular expenditure on different items for Ramzan Bazar – Rs 2.951 million

According to Rule 9 and 12(1) of the Punjab Procurement Rules 2014, “procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA’s website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA’s website in the manner and format specified by the PPRA from time to time”.

TMO Khan Pur incurred an expenditure of Rs 2.951 million on purchase of different items for Ramzan Bazar during 2014-15 without advertisement on PPRA website. procurement was made through calling local quotations instead of inviting tenders for healthy competition. Detail is as under:

(Rupees in million)			
Voucher No.	Date	Supplier	Amount
589	12.11.2014	M/s Nonari Government Contractor	2.951

Audit is of the view that due to weak controls, expenditure was incurred through quotations instead of tenders.

Expenditure on the purchase of items for Ramzan Bazar on quotation resulted in irregular expenditure of Rs 2.951 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that purchases were made through local contractors. Reply was not satisfactory as Punjab Procurement Rules were violated.

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

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

[AIR Para: 51]

1.4.2.7 Misclassification of expenditure – Rs 2.047 million

According to Rule 12 (1) (5) (9) of the Punjab Local Government Account Manual, 2003, the expenditure shall be classified into account heads relating to nature of item. Moreover, the classification of accounts prescribed by the Auditor General of Pakistan shall be used in the Local Governments.

TMO Khan Pur incurred expenditure of Rs 2.047 million during 2014-15 for the procurement of various items. Expenditure was held irregular as it was misclassified. **(Annex-N)**

Audit is of the view that due to weak financial management, expenditure was misclassified.

Misclassification resulted in irregular expenditure of Rs 2.047 million.

The matter was reported to the TMO and Administrator in March 2016. TMO replied that expenditure was charged to relevant heads of accounts. Reply was not satisfactory as expenditure was incurred by misclassification.

DAC in its meeting held in April, 2016 directed the TMO to get the expenditure regularized from the competent authority. 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: 49]

1.4.2.8 Irregular Payment of Holiday Allowance – Rs 1.967 million

According to Government of the Punjab S&GAD letter No. SOGIV(SA)MISC-4/94 dated 02.06.1994 read with letter No. SOW-I(S&GAD)1-3/2008 (P.I) dated 12.05.2010, the duty of the officials posted in public dealing offices in nation building departments/sanitation and watering staff in local bodies, the staff of all offices which are required to remain open for 24 hours a day, seven days a week, should be arranged in such a way that these services are continuously provided to the general public during all the seven day and weekly rest may be allowed to them on rotation basis.

TMO Khan Pur paid Rs 1.967 million during 2014-15 to the employees of sanitation, watering, fire brigade, sewer men and others (official staff) as holiday allowance in violation of above instructions. The said allowance was admissible on rotation basis.

Audit is of the view that due to weak internal controls, irregular expenditure was incurred on holiday allowance.

Irregular payment of holiday allowance resulted in misuse of public funds.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that all staff was performing their duties for continuous provision of services to public for the whole year. Reply was not tenable as there was no duty roster available and no rotation of staff was made.

DAC in its meeting held in April, 2016 directed the TMO to produce copy of roster and recover amount from the concerned within 15 days. No progress was intimated till finalization of Report.

Audit recommends recovery of said amount from the concerned and stoppage payment of such allowance in future besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.4.2.9 Irregular purchase without observing procurement rules – Rs 1.593 million

According to Rule 12 of Punjab Procurement Rules, 2014, procurement over Rs 100,000 and up to limit of Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. These procurement opportunities may also be advertised in print media.

TMO Khan Pur incurred expenditure of Rs 1.593 million on account of purchase of various items without advertisement in violation of rules during 2014-15. Purchases were made without advertisement on PPRA's website. Further, purchases were not made on the basis of realistic requirements. **(Annex-O)**

Audit is of the view that due to financial indiscipline, procurement was made without observing procurement rules.

Procurement without observing Punjab Procurement Rules resulted in irregular expenditure of Rs 1.593 million.

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

DAC in its meeting held in April, 2016 directed TMO for compliance. No progress was intimated till finalization of Report.

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

[AIR Para: 46]

1.4.2.10 Irregular expenditure on procurement of electric materials – Rs 1.531 million

According to Rule 9 and 12(1) of the Punjab Procurement Rules 2014, “procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA’s website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA’s website in the manner and format specified by the PPRA from time to time”.

TMO Khan Pur incurred an expenditure of Rs 1.531 million on purchase of electric items during 2014-15 in irregular manner. All the expenditure was incurred through splitting indents and no consolidated purchase was made through tender for healthy and economical process. Further, purchase was not made in accordance with the real requirements by collecting applications of the people benefited and no consumption record was on the record. **(Annex-P)**

Audit is of the view that due to weak financial management, splitting was made and electric material was purchased in violation of procurement rules.

Procurement of electric material without observing rules resulted in irregular expenditure of Rs 1.531 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that arrangements were made on emergency basis. Reply was not tenable as splitting was made.

DAC in its meeting held in April, 2016 directed the TMO to provide consolidated demand, application of residents and stock register of replaced items

within 15 days and to get the expenditure regularized from competent authority. 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: 50]

1.4.2.11 Non maintenance of accounts and official record – Rs 1.450 million

According to Rule 19 of TMA Auctioning of Collection Rights Rules 2003, (1) a contractor shall keep the record relating to accounts of the income as well as other documents in proper order as provided in the respective rules, bye-laws and procedures. (2) all such record shall be the property of respective Local Government. The contractor may have an attested copy thereof from the respective local Government (3) the Nazim or any other person authorized by him and officers/officials of Revenue Department of respective Local Government may inspect such record.

TMO Khan Pur awarded contract of collection of General Bus Stand fee Rs 1.450 million during 2014-15. Neither the contractor maintained accounts / record of General Bus Stand fee nor handed over any receipt record to TMA, for scrutiny. Thus, the actual income of contractor could not be ascertained.

Audit is of the view that due to weak financial management, income record of General Bus Stand fee was not collected from the contractor.

Non collection of income record from contractor resulted in violation of rules.

The matter was reported to the TMO and Administrator in March 2016. TMO replied that contractors used their own stationery and receipts books as TMA did not issue the same. Reply was not tenable because stationery and receipts books must be issued by TMA and same should be returned on the completion of contract.

DAC in its meeting held in April, 2016 directed the TMO to get the record from contractor for verification and assessment of annual income from General Bus Stand for the purpose of award of contract in accordance with actual receipts. No progress was intimated till finalization of this Report.

Audit recommends Inquiry in the matter and production of record besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 16]

1.4.3 Performance

1.4.3.1 Non achievement of revenue targets – Rs 24.758 million

According to Rules 111 and 112 of Punjab District Governments and TMA Budget Rules 2003, each collecting officer may from time to time and with the approval of controlling officer and finance office of Local Government frame revenue collection programme setting up the targets for collection during specified period and the assistant collecting officers shall as far as possible follow the programme. He is required to ensure that all revenue targets are achieved.

TMO Khan Pur less recovered various receipt under various receipts heads amounting to Rs 24.758 million during 2014-15. **(Annex-Q)**

Audit is of the view that due to weak internal controls, less receipts were realized and targets were not achieved.

Less recovery of various heads of income resulted in loss of Rs 24.758 million

The matter was reported to TMO during March, 2016 but TMO did not submit reply.

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

Audit recommends recovery of Rs 24.758 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 37]

1.4.3.2 Non recovery of arrear of land revenue – Rs 3.878 million

According to Rule 76 (I) of the Punjab District Government and TMA (Budget) Rules, 2003, “the Collecting Officer shall ensure that all revenue due is claimed and deposited into relevant head of account.”

TMO Khan Pur did not recover TMA dues of Rs 3.878 million which were declared as arrear of land revenue during 2014-15 in violation of above rule.

Audit is of the view that due to weak financial management, arrears of land revenue were not recovered.

Non recovery of arrears of land revenue resulted in loss of Rs 3.878 million.

The matter was reported to TMO and Administrator in March 2016. TMO replied that area was declared as arrears of land revenue. A request was made to Revenue Department for recovery of amount that would be intimated as recovered. Reply was not tenable as no recovery was made after lapse of a year or more.

DAC in its meeting held in April, 2016 directed the TMO to collect the TMA dues of arrears and submit deposit proof within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.878 million from concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 2]

1.4.4 Internal Control Weaknesses

1.4.4.1 Loss due to encroachment of TMA Property – Rs 70.800 million

According to Rule 4 (a) and (k) of PLG (Property) Rules, 2003 the manager is required to 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 and guard against encroachment or wrongful occupation of property.

TMO Khan Pur failed to get the land vacated from the illegal occupants who encroached TMA property valuing Rs 70.800 million during 2014-15. Detail is as under:

(Rupees in million)

Sr. No.	Location	Total area encroached	Rate / Marla (App)	Amount
1	Near Model Town	15 Kanal 12 Marlas	0.100	31.200
2	Near Assistant Commissioner Office / Model Town road	15 Marlas	0.100	1.500
3	Mahallah Khawajgan	10 Marlas	0.100	1.000
4	Near TMA Office	10 Kanals 19 Marlas	0.100	1.000
5	Near Model Town	7 Marlas	0.100	0.700
6	Near City Park / Dubba Mai Sahiba	8 Kanals	0.100	16.000
7	Near City Park / Dubba Mai Sahiba	8 Kanals	0.100	16.000
8	Near Colony Chungi Khan Pur	7 Marlas	0.100	0.700
9	Tehsil Bazar	1 Kanal 7 Marlas	0.100	2.700
Total				70.800

Audit is of the view that due to weak internal controls, land was not got vacated.

Non vacation of TMA land resulted in loss of Rs 70.800 million.

The matter was reported to TMO and Administrator in March, 2016. The TMO replied that anti encroachment campaign was launched by the Administrator and by the time there was no encroachment. Reply of DDO was not tenable as no documentary evidence was produced.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of Report.

Audit recommends vacating of TMA property from illegal occupants and recovery of amount besides fixing of responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para: 55]

1.4.4.2 Non deduction / deposit of GST – Rs 1.485 million

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

TO (I&S) of TMA Khan Pur made payment to the contractors amounting to Rs 8.736 million without deduction of GST invoices during 2014-15. Further, the challan and deposit record of GST and Income Tax was not provided to Audit. Detail is as under:

(Rupees in million)						
Sr. No.	Name of Scheme	Name of contractor	M.B No. & page No.	Amount of T.S.	Exp.	GST
1	Construction of RCC Culverts U/C Latki	No-Bahar Anjum	4110 (158 to 167)	1.500	0.712	0.121
2	Construction of RCC Culverts U/C Mari Allah Bechaya	No-Bahar Anjum	4110 (152 to 157)	1.500	1.169	0.199
3	Construction of Soling & Culverts U/C Mud Bhora KPR	Mr. Jameel	4110 (125-136)	0.773	0.759	0.129
4	Construction of RCC Culverts Moen Abad	No-Bahar Anjum	4143 (186-191) 4113 (174-182)	1.500	1.499	0.255
5	Construction of Shed machinery Office TMA Khan Pur	Abdul Faheem Qurashi	6946 (29-45)	4.000	4.597	0.781
Total					8.736	1.485

Audit is of the view that due to weak internal controls, GST was not deducted.

Non deduction of GST resulted in loss of Rs 1.485 million.

The matter was reported to the TMO and Administrator in March, 2016. DDO replied that works / schemes were executed by the contractors, no GST was to be deducted by the TMA. Reply of DDO was not tenable as no proof of payment of GST was obtained.

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

Audit recommends recovery of Rs 1.485 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 57]

1.4.4.3 Non recovery of TMA dues from the owners of illegal housing schemes – Rs 1.274 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.

TMO Khan Pur did not collect TMA dues of Rs 1.274 million on account of security fee, planning permission fee, conversion fee, approval of design and specification for water supply, sewerage, roads, bridges and footpath fee from the owners of illegal housing schemes during 2014-15. (**Annex-R**)

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

Non recovery of TMA dues from the owners of housing schemes resulted in loss to TMA Rs 1.274 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that those housing schemes were executed before existence of TMA and owners were not traceable. Reply was not tenable as no due efforts were on the record to collect TMA dues.

DAC, in its meeting, held in April, 2016, directed the TO (P&C) to recover TMA dues from owners within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.274 million from concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 35]

1.4.4.4 Irregular expenditure on account of POL – Rs 1.196 million

According to Section 49 of Appendix-12 of PFR Volume-II, the petrol, oil, lubricants and spare parts should be maintained separately for each vehicle. Full particulars of journey and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient. Average consumption of petrol, oil and lubricants should be worked out and recorded in the log books at the close of each month. The log books should be maintained in the prescribed form. The Officers using the Government vehicles should sign the relevant entries in the log book. The matters of the vehicles should always be kept in order.

TMO Khan Pur incurred expenditure of Rs 1.196 million on account of POL for the vehicles of fire brigade during 2014-15. Log book was not maintained on hourly basis. Fire Brigade vehicles were continuously used for sprinkle purposes instead of emergency duties. Further, fictitious meter readings were recorded.

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

Incurring expenditure on POL without maintaining actual consumption record resulted in irregular expenditure of Rs 1.196 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that due to shortage of vehicles, fire brigade vehicles were used on sprinkling of water. Reply was not tenable as fictitious log books were maintained and fuel was withdrawn and misappropriated.

DAC in its meeting held in April, 2016 directed the TO (I&S) to calculate amount of recovery of fuel used for other activity than of defusing fire and submit record within 15 days for verification. No progress was intimated till finalization of this Report.

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

[AIR Para: 39]

1.5 Tehsil Municipal Administration, Liaquat Pur

1.5.1 Non Production of Record

1.5.1.1 Non production of record – Rs 28.259 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 Liaquat Pur collected a sum of Rs 28.259 million on account of tax on immovable property during 2014-15 but no back up record was available / maintained to ensure that all collection was made as per mutation registered in the Tehsil Office.

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

Owing to non production of record, legitimacy of expenditure incurred amounting to Rs 28.259 million could not be verified.

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

DAC in its meeting held in April, 2016 directed the TMO to produce the relevant record within a week. No progress was intimated till finalization of this Report.

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

[AIR Para: 31]

1.5.2 Irregularities and non compliance

1.5.2.1 Non-maintenance of separate books of accounts by each DDO – Rs 166.589 million

According to Rule 65 (1)(2) of the Punjab District Government and TMA (Budget) Rules, 2003, responsibility of relevant local government functionaries is that the Head of office 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 Liaquat Pur did not maintain separate books of accounts i.e. cash book, contingent register and budget control register etc. during the Financial Year 2014-15. An expenditure of Rs 166.589 million was incurred by DDOs but neither proper books of accounts were maintained nor proper reconciliation was carried out. Detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	Tehsil Nazim	1.198
2	Naib Tehsil Nazim	0.552
3	Tehsil Officer (P&C)	2.014
4	Chief Officer (HQ)	31.330
5	Tehsil Municipal Officer	16.316
6	Tehsil Officer (Finance)	13.730
7	Tehsil Officer (Regulations)	5.730
8	Tehsil Officer (I&S)	95.569
9	Miscellaneous Head of Accounts	0.150
Total		166.589

Audit is of the view that due to weak internal controls, separate books of accounts were not maintained by each DDO.

Non maintenance of separate books of accounts by each DDO resulted in violation of rules.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that instructions had been received and compliance would be made in future. Reply was not tenable as no separate books of accounts were maintained.

DAC in its meeting held in April, 2016 directed TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends remedial measures to ensure compliance in future besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.5.2.2 Non transfer of property to TMA and non execution of mortgage deed – Rs 141.951 million

According to Rule 8 (4) (ii) & (iii) of the Punjab Private Site Development Schemes (Regulations) Rules 2005 and Section 17 (e) & (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; and
- ii. One percent of the area under land sub-division for public buildings, excluding the area of mosque
- iii. A developer shall submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works and

- iv. A performance bond, in accordance with Form D and D1, consisting of a performance agreement and a bank guarantee respectively and the amount of bank guarantee shall be equivalent to total cost of development works;

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

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

Tehsil Municipal Administration Liaquat Pur received fees from different housing schemes but neither the development work was completed well in time nor area of roads, parks, public buildings, open space was transferred in the name of TMA. Mortgage deed equal to 20% of saleable area for valuing Rs 141.951 million was also not submitted in the TMA.

Audit is of the view that due to weak financial management, housing schemes were allowed to be constructed without observance of rules.

Illegal construction of housing schemes without observance of relevant rules resulted in loss of Rs 141.951 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that compliance would be shown in future but no compliance was reported to audit.

DAC in its meeting held in April, 2016 directed TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends transfer of TMA's 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: 18]

1.5.2.3 Irregular establishment of private housing schemes – Rs 82.093 million

According to Rule 7 of Punjab Private Site Development Schemes (Regulations) Rules 2005 and 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. Grave Yard 2% (In case of Housing Schemes).
- v. Approaches roads not less than 40 feet.
- vi. Internal roads minimum 30 feet.
- vii. 10 marla plot for solid management.
- viii. 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

Various private housing schemes were established under the jurisdiction of TMA Liaquat Pur without observing the above criteria as notified by the Government during 2014-15. The following irregularities were observed:

- i. Open area (park area) @ 7% as per above requirement did not exist in approved maps.
- ii. Commercial area was less than 5% even in some schemes commercial area was not provided.
- iii. 10 marla plot for solid waste management did not exist.
- iv. Location of a tube well, overhead reservoir, pumping station and disposal station did not exist.
- v. Space for grave yard was either not provided or was less than the required area.

Audit is of the view that due to weak financial management, private housing schemes were established without observing the prescribed requirements.

Irregular establishment of housing schemes resulted in violation of rules.

The matter was reported to the TMO and Administrator in April 2016. The TMO replied that the said schemes would be approved and dues would be recovered. Reply of DDO was not tenable as no compliance was reported to audit.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends fulfillment of above conditions / requirements besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 16]

1.5.2.4 Irregular expenditure on construction of roads without NOC – Rs 15.293 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 M&R on such roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

TMO Liaquat Pur incurred expenditure of Rs 15.293 million on construction of metalled roads without getting NOC from District Government which resulted in irregular expenditure.

Audit is of the view that due to weak internal controls, development schemes were completed without NOC from District Government.

Irregular execution of works without obtaining of NOC from district Government resulted in violation of rules.

The matter was reported to the TMO and Administrator in April 2016. The TMO replied that said schemes were approved by authority and there was no need to get NOC. Reply was not tenable as no schemes were approved and no dues were recovered.

DAC in its meeting held in April, 2016 directed the TMO for compliance. 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]

1.5.2.5 Irregular expenditure on account of POL – Rs 8.213 million

According to Rule 8 of West Pakistan Government Vehicle (Use and Maintenance) 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. Further according to Rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMO Liaquat Pur withdrew funds of Rs 8.213 million on account of POL during 2014-15 without proper maintenance of log books of tractors, peter engine, other vehicles and machinery. During the year, 79,320 liters diesel and 5,347 litters petrol of Rs 8.213 million was purchased without proper record and entries in the log books. The average consumption certificates were not available. The speedo meters of all vehicles were out of order. (**Annex-S**)

Audit is of the view that due to weak internal controls, expenditure was made on account of POL without proper maintenance of log books.

Withdrawal of POL without maintenance of log books resulted in irregular expenditure of Rs 8.213 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that log books of vehicles were not maintained properly. Speedo meters of old vehicles were not available in market. Reply was not tenable as speedometers were easily available in the market and log books could have been maintained properly.

DAC in its meeting held in April, 2016 directed the TO (I&S) to maintain the log books on prescribed format, provide average consumption certificates and get speedometers of all vehicles / machines repaired within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 36]

1.5.2.6 Irregular subletting of shops – Rs 6.769 million

According to Rule 4 of Punjab Local Government (Property) Rules, 2003, the manager shall (a) 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 (d) ensure that the rented Property fetches the maximum rent. (f) Prevent the use of Property for any purpose and in any manner other than specified. (k) 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. Moreover as per agreement clause, “The allottee of the shop cannot transfer the allotment of the shops to any other person, if so the allotment will be cancelled”.

TMO Liaquat Pur did not take any action against the tenants who sublet the shops in violation of agreement. TMA sustained loss of Rs 6.769 million during 2014-15. Detail is given below:

(Rupees in million)		
Sr. No	No. of shops	Amount of rent
1	2	1.017
2	1	0.841
3	1	0.826
4	93	4.085
Total		6.769

Audit is of the view that due to internal controls, shops were sublet and rent was received on higher rates as compared to rent paid to TMA.

Irregular subletting of shops and receiving rent higher than the amount paid to TMA resulted in loss of Rs 6.769 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that notices had been issued to allottees and companies and matter of cancellation of allotment and further recovery was in process. Reply of DDO was not tenable no record was produced in support of reply.

DAC in its meeting held in April, 2016 directed the TMO to recover the dues and cancel the agreement within a month. No progress was intimated till finalization of this Report.

Audit recommends auction of shops at current market rates after cancellation of allotment and fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 09]

1.5.2.7 Irregular payment of electricity charges – Rs 5.853 million

According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMO Liaquat Pur paid Rs 5.853 million on account of electricity charges against meter reading showing zero unit consumption and constant meter reading of 13,140 units during 2014-15. The consumption of electricity during summer and winter seasons was same as use of electricity in winter was less than summer but bills were paid without justification. (**Annex-T**)

Audit is of the view that due to weak internal controls, electricity charges were paid without justification.

Unjustified payment on account of electricity charges resulted in loss of Rs 5.853 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that bills were charged by WAPDA on sanctioned load of each connection, so meter readings were not mentioned in the bills. Request of proper meter reading was made to WAPDA. Reply of DDO was not tenable as no record regarding load capacity of each meter and current status regarding working of meters and loading position was shown.

DAC in its meeting held in April, 2016 directed TO (I&S) to check the site and reconcile the figures with WAPDA within a month and adjust the extra payments made by Taman. No progress was intimated till finalization of this Report.

Audit recommends reconciliation with WAPDA and adjustment of credit balance besides regularization of expenditure from the competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 32]

1.5.2.8 Irregular revision of maps of housing scheme – Rs 4.595 million

According to Rule No. 4 of the Punjab Local Government (Property) Rules, 2003, “the Manager shall (a) 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. (2) The Manager shall be responsible to the Local Government for any

loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility”.

TMO Liaqat Pur irregularly revised map of housing scheme. Undue favour was given to the allottees as size of plots and shops was changed / enhanced from the original which resulted in loss of Rs 4.595 million during 2014-15.

Audit is of the view that the due to weak financial management, size of plots and shops was enhanced without reasons and additional value was not recovered from the tenants.

Non recovery of value of additional or enhanced space resulted in loss of Rs 4.595 million.

The matter was reported to the TMO and Administrator in April 2016. The TMO replied that allotment of plot was measured at site and the cost of land was already recovered. Reply was not tenable as no documentary evidence was produced.

DAC in its meeting held in April, 2016 directed TMO for recovery. No progress was intimated till finalization of this Report.

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

[AIR Para: 26]

1.5.2.9 Irregular payment of bitumen – Rs 3.181 million

According to Government of the Punjab Communication and Works Department Letter No.SOH-II(C&W)2-37/90, the Chief Engineer North Highway, Lahore proposed that, “The bitumen for use in the road works shall be obtained by the contractors from National Refinery Limited Karachi and a documentary evidence in support thereof shall be produced to Executive Engineer for his reference and record”. Further, as per standard specifications only Bitumen of National Refinery Karachi and

PARCO is approved for use in Punjab which was second by the Chief Engineer Punjab District Support and Monitoring Department, Lahore vide his office letter No. 3357-93/W(I), Dated 26-08-2015 addressed all the EDOs (W&S) in Punjab stating that, “ the chief Minister has serious concern regarding use of sub standard and smuggled Tar Coal (bitumen) in construction of road projects which results in decomposition / deterioration of the road surface leading towards the decrease of normal life of the road which further leads to loss of public property and human lives besides loss of public exchequer. To curb the intentions of the contractors for use of sub standard bitumen, you are hereby directed to direct all contractors to use bitumen of approved refineries already notified by the Finance Department and payment against the bitumen related items shall not be entertained without invoices and gate passes of the approved / notified Refineries”.

TMO Liaquat Pur allowed payments to the contractors on account of surface treatment of roads during 2014-15 without observing above instructions. Neither the invoices nor gate passes and bitumen tests reports were produced, to verify that bitumen of standard quality was used in the roads which resulted in irregular payments of Rs 3.181 million.

Audit is of the view that due to weak internal controls, payment was made on account of surface treatment of roads without production of invoices and gate pass.

Payment on account of surface treatment of roads without production of invoices and gate pass resulted in irregular payment of Rs 3.181 million.

The matter was reported to the TMO and Administrator in April 2016. The TMO replied that projects were completed by the contractors, payment was made as per provision of material at site and due to smaller projects it was not possible to purchase the bitumen from Karachi refinery. Reply was not tenable as no price variation was recovered.

DAC in its meeting held in April, 2016 directed the TMO for recovery or regularization. No progress was intimated till finalization of this Report.

Audit recommends that either invoices and gate passes or bitumen test reports be produced for verification or regularization of expenditure from the Finance Department besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 46]

1.5.2.10 Irregular payment of Holiday Allowance – Rs 1.892 million

According to Government of the Punjab S&GAD letter No.SOGIV(SA)MISC-4/94 dated 02.06.1994 read with letter No.SOW-I(S&GAD)1-3/2008 (P.I) dated 12.05.2010, the duty of the officials posted in public dealing offices in nation building departments/sanitation and watering staff in local bodies, the staff of all offices which are required to remain open for 24 hours a day, seven days a week, should be arranged in such a way that these services are continuously provided to the General public during all the seven day and weekly rest may be allowed to them on rotation basis.

Tehsil Municipal Officer Liaquat Pur paid an amount of Rs 1.892 million during 2014-15 to the employees of sanitation, watering, fire brigade, sewer men and others as holiday allowance. Audit observed that allowance had become a part and parcel of the pay as it was being paid to the employees regularly instead of only those who performed duty.

Audit is of the view that due to weak internal controls, holiday allowance was paid to staff who did not perform duty.

Irregular payment of holiday allowance resulted in violation of the rules as well as leaving the doubts of misuse of funds.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that all staff was performing their duties for continuous provision of services to public for whole of the year. Reply was not tenable as there was no duty roster available and no rotation of staff was made of the available staff.

DAC in its meeting held in April, 2016 directed TMO to produce the copy of roster and recover the amount from the concerned within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.892 million from the concerned and stoppage of payment of such allowance besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

1.5.2.11 Irregular expenditure due to splitting of indents – Rs 1.055 million

According to Rule 15.2(c) of PFR Vol-1, purchase order should not be split up so to avoid necessity for obtaining sanction of the higher authority required with reference to the total amount of the orders. Moreover, according to Rule 9 and 12(1) 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 million shall be advertised on the PPRA’s website in the manner and format specified by the PPRA from time to time”.

TMO Liaquat Pur purchased different items amounting to Rs 1.055 million by splitting indents in order to avoid quotation / tendering process during 2014-15. (**Annex-U**)

Audit is of the view that due to weak internal controls, splitting was made.

Incurring of expenditure by splitting resulted in irregular expenditure amounting to Rs 1.055 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that procurement was made on emergency basis on the direction of higher

authorities to maintain law and order situation. Reply was not tenable as expenditure was split up to avoid the tendering process.

DAC in its meeting held in April, 2016 directed the TMO to get the expenditure regularized from competent authority 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: 51]

1.5.3 Performance

1.5.3.1 Non achievement of revenue targets – Rs 30.405 million

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

TMO Liaquat Pur less recovered receipts amounting to Rs 30.405 million and failed to achieve the targets of revenue under various receipt heads during 2014-15. Detail is as under:

(Rupees in million)						
Sr. No.	Detailed Receipts Head	Code No.	Budget Estimate	Actual Receipts	Less Realization	% age
1	Immoveable property tax	B01313	40.000	28.255	11.745	29%
2	Water Rate	C0388047	13.720	1.328	12.392	90%
3	Slaughterhouse fee	C0388042	0.100	0.080	0.020	20%
4	Sewerage tax	C0388054	2.798	0.136	2.662	95%
5	Rent of shops	C0388081	13.499	10.002	3.497	26%
6	Advertisement fee	C0388077	0.350	0.261	0.089	25%
Total			70,467,056	40,061,697	30.405	40%

Audit is of the view that due to weak internal controls, less recovery was made.

Less recovery of income resulted in loss of Rs 30.405 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that there were back log of arrears of various heads of income and efforts would be made to recover the amount of arrears. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover the amount. No progress was intimated till finalization of this Report.

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

[AIR Para: 30]

1.5.3.2 Non recovery of rent of water rates, sewerage tax and license and permit fee – Rs 16.508 million

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

TMO Liaquat Pur did not recover water rates, sewerage tax and license fee of Rs 16.508 million during 2014-15. The record showed that a huge amount of recovery was pending till 30.06.2015. Detail is as under:

(Rupees in million)		
Sr. No	Head of receipts	Amount of recovery
1	Water rates	15.122
2	Sewerage tax	1.369
3	License and permit fee	0.017
Total		16.508

Audit is of the view that due to weak internal controls, water rates, sewerage tax and license fee was not recovered.

Non recovery of water rates, sewerage tax and license fee resulted in loss of Rs 16.508 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that outstanding amounts were transferred to next year for recovery. However, notices were issued to defaulters for payments and recovery would be made from the concerned. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover the amount of rent of shops, sewerage tax and license fee within a week. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 16.508 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 2]

1.5.3.3 Non recovery of rent of shops – Rs 6.942 million

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

TMO Liaquat Pur did not recover rent of shop amounting to Rs 6.942 million during 2014-15 from 414 tenants. Moreover, the possession was also not taken from the defaulters despite non recovery of rent of shops.

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

Non recovery of rent of shops resulted in loss of Rs 6.942 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that staff remained engaged in flood emergency duty due to which targets could not be achieved. The notices were served to defaulters for payment of arrears and current year demand. Reply was not tenable as no recovery was effected.

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover the amount within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 7]

1.5.3.4 Non recovery of cost of land and development charges from occupants of Katchi Abadies – Rs 5.725 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 Liaquat Pur did not recover Rs 5.725 million during 2014-15 on account of cost of land and development charges from Kachi Abadies.

Audit is of the view that due to weak financial management, cost of land from occupants of kachi abadies was not recovered.

Non recovery of cost of land resulted in loss of Rs 5.725 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that notices were served to defaulters for payment of cost of land and development charges. Reply of DDO was not satisfactory as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (Finance) to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.725 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 50]

1.5.4 Internal Control Weaknesses

1.5.4.1 Unjustified allotment of plots in housing scheme – Rs 317.863 million

According to Rule 9 (2)(k) of the Punjab Local Government (Property) Rules, 2003, the auction shall be subject to the concurrence of the Council and final approval of the Government. Further, according to Rule 11 of the Property Rules, 2003, “The recommendations of Committee shall be placed before the concerned Council and in case of its concurrence, the same shall be forwarded along with resolution of the Council to the Government for its final approval, Provided that the Government may approve the bid, cancel it or order fresh auction”.

TMO Liaquat Pur allowed allotment of shops without approval valuing Rs 317.863 million during F.Y 2014-15. During the course of audit, comparison of proceeding register (Karwai Register ijlass) / approval of the house and demand and collection Register maintained in TMA, revealed that 357 plots were shown issued in the demand and collection register without approval of the house. According to the approval of the house only 553 plots were approved in different meetings. Detail is as under:

Sr. No.	Date of proceeding / approval of the house	Resolution No.	Page No.	No. of plots approved in TMA housing scheme
1	05.05.1988	2/94	33	60
2	26.05.1988	2/115	41	21
3	11.07.1988	126/166	67	2
4	18.02.1990	3/376	174	34
		3/376	175	87
		3/376	176	82
		3/376	177	82
		3/376	178	76
		3/376	179	74
5	06.01.1991	3/507	47	35
Total				553

Audi is of the view that due to weak internal controls, allotment of shops was made without approval of authority.

Allotment of shops without approval of authority resulted in loss of Rs 317.863 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that inquiry was conducted and fraudulent allotment had been cancelled. Reply of DDO was not tenable as no copy of inquiry was produced and no action was taken against the persons at fault.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends cancellation of plots and taking over possession and inquiry at appropriate level besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 22]

1.5.4.2 Non reconciliation of receipts and expenditure with TAO – Rs 89.884 million

According to Rule 79 of the Punjab District Government and TMA Budget Rules, 2003 (1) the receipts for a month shall be the figures of the receipts credited during that particular month. (2) In case any money is realized in one month but not credited until the subsequent month except that relating to the last working day of a calendar month, the facts and circumstances shall be clearly stated in the monthly report in which the receipts were realized. (3) The sanction of the competent authority is necessary for the remission of, and abandonment of claims to revenue. Moreover according to Rule 80 (1) 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.

TO (Finance) of TMA Liaquat Pur did not reconcile the difference of receipts and expenditure with the office of Tehsil Accounts Officer (TAO) in violation of above rules. There is a difference of Rs 89.884 million between the figures of TO (Finance) and Tehsil Accounts Officer during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Description	Figures as per TO (Finance)	Figures as per TAO	Difference
1	Receipts	120.909	177.370	56.461
2	Expenditure	133.167	166.589	33.423
Total		254.076	343.959	89.884

Audit is of the view that due to weak internal controls, reconciliation of accounts was not carried out.

Non reconciliation of accounts resulted in difference of Rs 89.884 million in violation of rules.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that variation was removed and amount of expenditure was reconciled with TAO. Reply was not tenable as no documentary evidence was produced.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends reconciliation with TAO and bank besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 28, 35]

1.5.4.3 Non recovery of conversion fee from private housing schemes – Rs 25.186 million

According to Rule 60 (1) (a) of the Punjab Land Use Rules, 2009 amended vide Notification No. SOR(LG)38-18/2009 dated 06-06-2012, a city District Government or a Tehsil Municipal Administration shall levy fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use as under:-

Sr. No.	Value of land as per valuation table	Conversion Fee
1	Less than one million rupees	5 %
2	From one million rupees to ten million rupees	10 %
3	More than ten million rupees	20 %

TO (P&C) of TMA Liaquat Pur did not recover conversion and map fee of Rs 25.186 million during 2014-15 from the owners of illegal constructions. Scrutiny of map of TMA's housing scheme revealed that Block A-1, B-1, C-1 and C-2 named 87-A, Bank Road were shown as residential but physical inspection / verification of the area revealed that the whole area had become commercial and shops/ private hospitals and private schools, bakeries, hotels and other shops of different businesses were established but TO (P&C) could not provide maps with map fee and conversion fee of the commercial business established on the said road which resulted in minimum loss of Rs 25.186 million on account of conversion fee. Detail is as under:

(Rupees in million)								
Area of scheme	Plot No.	Plot size	Plot size in marlas	No. of plots	Total area in marlas	Rate / marla	Value of land	conversion fee
A-1	1 to 12	50x110	20	12	240	0.200	48.000	4.800
	13		26	1	26	0.200	5.200	0.520
B-1	1 to 14	50x110	20	14	280	0.200	56.000	5.600
C-1	1 to 21	50x110	20	21	420	0.200	84.000	8.400
	21 A		15.78	1	15.78	0.200	3.156	0.316
	22		14	1	14	0.200	2.800	0.280
C-2	23 to 35	50x110	20	13	260	0.200	52.000	5.200
	33 A		7	1	7	0.200	1.400	0.070
Total								25.186

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

Non recovery of conversion fee resulted in loss of Rs 25.186 million.

The matter was reported to TMO and Administrator in March, 2016. The TMO replied that these constructions were prior to Punjab Land Use Rules, 2009 and now such rules could not be implemented on already constructed buildings. Reply of DDO was not tenable because no proof was provided which could clarify that said roads were already classified as commercial and conversion fee was not recovered from the owners of already constructed buildings which were in the purview of TMA.

DAC in its meeting held in April, 2016 directed the TO (P&C) to recover the amount, within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 25.186 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 49]

1.5.4.4 Non-realization of conversion fee from private schools – Rs 11.195 million

According to Rule 60 (1) (e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, “a City District Government or a Tehsil Municipal Administration shall levy the conversion fee for the conversion of land use to educational or healthcare institutional use @ ten percent of the value of the commercial land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. Moreover, according to the judgment issued by the Honorable High Court in Writ Petition No. 2076-2015 and the decision made by the Secretary LG &CD Lahore on 30.06.2015 in Para No. 5, TMA was directed to recover conversion fee from the educational and healthcare institutions.

TMO Liaquat Pur did not collect conversion fee of Rs 11.195 million from the owners of the buildings converted into educational and healthcare institutions in violation of above rule during 2014-15. As per record, there were 54 Secondary Schools and 79 Elementary Schools and due to shortage of time audit made calculations of a few number of schools. (**Annex-V**)

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

Non recovery of conversion fee resulted in loss of Rs 11.195 million.

The matter was reported to TMO and Administrator in March, 2016. The TMO replied that directions were issued to concerned and survey was conducted and action would be taken against defaulters. Reply of DDO was not tenable as neither conversion fee and TMA dues were collected nor action was taken against the concerned for non-payment.

DAC in its meeting held in April, 2016 directed the TO (P&C) to recover the amount of conversion fee, within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 11.195 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

1.5.4.5 Difference of plots in original and revised maps – Rs 9.329 million

According to Rule 4(a) and (k) of PLG (Property) Rules, 2003 the manager is required to 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 and guard against encroachment or wrongful occupation of property.

TMO Liaquat Pur revised the map of government housing scheme and increased 17 No. of plots valuing Rs 9.329 million in revised map. Appropriate record was not

available to confirm that how, extra was acquired. Moreover, it could not be verified that the said plots were vacant or encroached. (**Annex-W**)

Audit is of the view that due to weak internal controls, variation was found in number of plots when comparing two maps.

Difference of plots on comparing of two maps resulted in violation of rules.

The matter was reported to TMO and Administrator in March, 2016. The TMO replied that investigation was under process and an Inquiry report would be submitted in compliance. Reply of DDO was not tenable as no Inquiry report was submitted.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of this Report.

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

[AIR Para: 24]

1.5.4.6 Non initiation of disciplinary actions against the staff involved in concealment in collection of rent – Rs 8.528 million

According to Rule 2.33 of Punjab Financial Rules Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMO did not take disciplinary action against the recovery staff on concealment of Rs 8.528 million in collection of rent during 2014-15. A report was submitted by the TO (Finance) vide letter No.TMA/LQP/(F)/530-31 dated 28.05.2012 addressed to the Administrator TMA Liaquat Pur stating that concealment amounting to Rs 8.528 million was committed by the recovery staff on account of rent of property / shops / plots, with the request to conduct special audit / inquiry on urgent basis. Report submitted by the then TO (Finance) revealed that 24 receipt books issued by the department to the recovery staff were not returned whereas duplicate / fake receipt

books were also printed and used by the recovery staff. But it was astonishing to note that despite lapse of almost 4 years neither any inquiry was conducted nor disciplinary action was initiated against the concerned.

Audit is of the view that due to weak internal controls, amount of rent was concealed by the recovery staff and no actions were taken.

Non recovery of rent resulted in loss of Rs 8.528 million.

The matter was reported to TMO and Administrator in April 2016. The TMO replied that Inquiry was under process against the persons at fault. Reply of DDO was not tenable as no Inquiry report was produced.

DAC in its meeting held in April, 2016 directed the TMO for recovery. No progress was intimated till finalization of this Report.

Audit recommends initiation of disciplinary action against the concerned for recovery of stated amount besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 12]

1.5.4.7 Encroachment of TMA property – Rs 2 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2003, the Manager shall (a) 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. (k) 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.

Scrutiny of map of TMA's housing scheme Liaquat Pur revealed that Block A-1 comprised of plots of 1 kanal with size 50 x 110. Whereas, physical inspection of the site revealed that Plot No. 4 was constructed at its original place. By measuring the land it was established that 175 feet front was available whereas the same should have been 150 feet (50 x 3) which meant that a piece of land with size 25 x 110 (10 marlas)

valuing Rs 2 million (10 x 200,000) was illegally encroached by the lessee of petrol pump where two shops were available and the rent was being taken by an official as revealed by the persons working in that shop i.e. Chand Autos Service. No action was taken by the TMA authorities especially by Land Branch and (P&C) Branch to stop illegal construction as neither approved maps were available in the record for construction of these shops nor any action was taken to stop illegal construction

Audit is of the view that due to weak internal controls, encroached lands were not got vacated.

Encroachment of land resulted in loss amounting to Rs 2 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that land was auctioned for pump but allottee constructed two shops on back side and sublet. TMA again tried to auction it but allottee filed the case in court, the matter was in court of law. Reply of DDO was not tenable as no cancellation was made.

DAC in its meeting held in April, 2016 directed the TMO for compliance. No progress was intimated till finalization of this Report.

Audit recommends recovery of rent collected by the encroacher since date of auction along with interest and getting back possession of encroached property besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

1.5.4.8 Unjustified expenditure on different events – Rs 1.300 million

According to Rule 2.10 (a)(1) of the PFR Vol-1, “ Same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money”.

TMO Liaquat Pur incurred expenditure of Rs 1.300 million for purchase of electric items and rent of generator for holding events of Independence Day and

Moharram-ul-Haram during 2014-15 in unjustified manner. The record showed that there was no advertisement on PPRA website for healthy and economic purchases. Further, no standard list for lighting was available and the rates paid were higher than the market rates. Place of installation of generator was not mentioned. (**Annex-X**)

Audit is of the view that due to weak financial management, electric material was purchased and payment of rent was made without advertisement as per procurement rules.

Irregular payment on account of purchase of electric items resulted in loss of Rs 1.300 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that procurement was made on emergency basis on the direction of Local Government. Reply of DDO was not tenable as events of Independence Day and Moharram were not of emergency nature.

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

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

[AIR Para: 57]

1.5.4.9 Non accountal of consumable stores – Rs 1.269 million

According to Rule 64 (IV) of the Punjab District Government and TMA (Budget) Rules 2003, each government servant shall efficiently and effectively manage the resource made available to it. Further, according to Rules 15.4 and 15-5 of PER 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.

TMO Liaquat Pur incurred expenditure amounting to Rs 1.269 million on purchase of different consumable items which were not accounted for / taken into stock. (**Annex-Y**)

Audit is of the view that due to willful negligence, store items were purchased but not entered in stock register.

Non entry of items in stock register resulted in violation of rule and loss of Rs 1.269 million.

The matter was reported to TMO and Administrator in March, 2016. The TMO replied that missing items were entered in stock register. Reply of DDO was not tenable as no stock register was available.

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

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

[AIR Para: 54]

1.5.4.10 Less recovery of different fees from private housing schemes – Rs 1.012 million

According to Section 38 of the Punjab Private Housing Schemes and Land Subdivision Rules,(1) A developer shall deposit a preliminary planning permission fee along with application at the rate of(a) Rs 5,000 for scheme having area up to two thousand kanal and (b) Rs 10,000 for scheme having area above two thousand kanal (2) A developer shall deposit a fee for:(a) sanction of a scheme @ Rs 1,000 per kanal;(b) approval of design and specifications for water supply, sewerage and drainage @ Rs 500 per kanal;(c) approval of design and specifications for road, bridge and footpath of a scheme @ Rs 500 per kanal;(d) approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply.

TMO Liaquat Pur less collected planning permission fees of Rs 1.012 million from Model City Housing Scheme, Khayaban-e-Khursheed Housing scheme and Sattar Colony established in Old Khawaja Bashir Cotton Factory near overhead Bridge during 2014-15.

Audit is of the view that due to weak financial management, TMA dues were less collected.

Less recovery of TMA dues resulted in loss of Rs 1.012 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that file of said scheme was under process for approval. TMA had issued a demand notice of Rs 1.012 million to the owner and same would be recovered on completion. Reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TO (P&C) to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 1.012 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 17]

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 Sadiq Abad	1	1	Irregular use of funds received from the rent of shops and plots	12.261
	2	4	Losses to government due to non / less recovery of different fees from private housing schemes	0.423
	3	7	Loss due to Non recovery of risk and cost expenses, income tax and pay of staff	0.288
	4	8	Loss to government due to non- recovery of sludge water	4.836
	5	10	Loss to Government Treasury due to charging less rates under the head of "rent of shops"	7.417
	6	11	Unjustified payment of pay and allowances	145.504
	7	12	Unjustified/illegal income	6.851
	8	13	Illegal occupations/encroachment of land	4.480
	9	14	Unjustified income	13..329
	10	15	Loss to government due to showing less connections	10.342
	11	17	Loss to government due to showing less units	0.503
	12	18	Loss to TMA due to giving undue favor to the lessee in encroachment	10.038
	13	21	Outstanding dues	3.633
	14	22	Unjustified expenditure on account of POL	0.191
	15	25	Physical inspection of Zikria Garden housing scheme	7.464
	16	26	Suspected embezzlement	4.550
	17	27	Bogus repair/ unjustified repair of water supply/ sewerage	0.338
	18	28	Unjustified expenditure on purchases/ construction of various works	1.956
	19	32	Overpayment due to non-observing the OGRA rates	0.465
	20	33	Unauthorized payment of salaries to work charge employees	2.008
	21	34	Unauthorized retention of public money and retention of closing balance as per bank statement and unjustified un-cash cheques	20.222
	22	35	Bogus/ unjustified payment	1.700
	23	36	Loss to Government due to allowing purchase of T.S.T material from far quarry	0.15
	24	37	Loss to Government Due to not deducting shrinkage	0.071

Name of TMA	Sr. No.	Para No.	Description	Amount
	25	38	Loss to Government treasury due to Non recovery of professional tax	0.033
	26	39	Loss to Government due to Non recovery for price variation of bitumen	-
	27	41	Payment of works without observing the lab test reports	9.513
TMA Khan Pur	28	3	Loss to Government due to Misappropriation of License and permit fee and slaughter house Fee	0.759
	29	4	Simulated efficiency of staff by less estimate of receipt	0.581
	30	6	Unjustified expenditure on POL vehicle RNN-27	0.966
	31	7	Incurrence of expenditure without obtaining lab test reports of the material consumed	8.843
	32	8	Non transfer of prescribed share to Local Government Board	0.102
	33	9	Irregular expenditure on void agreements	8.084
	34	10	Irregular expenditure on Photocopies	0.320
	35	11	Irregular Expenditure on Repair of Machinery	1.576
	36	12	Irregular Expenditure due to Non obtaining Performance Security	2.055
	37	16	Non maintenance of accounts and official record	1.450
	38	17	Non deduction of Professional Tax	0.272
	39	18	Irregular expenditure on different events	1.503
	40	19	Over payment due to non-deductions of different items	0.170
	41	21	Loss to Government due to less recovery of license fee	0.256
	42	22	Irregular expenditure of earth filling due to non-defining of NSL (natural surface level) and rds of work done	0.866
	43	23	Loss to Government due to non re-auctioning of shops since establishment of TMA or Municipal Committee, after death or expiry of lease period	0.532
	44	25	Loss to TMA due to non recovery of conversion fee from the owner of petrol pumps and housing schemes / Sub-division Plan	0.908
	45	26	Misappropriation by setting less estimates than previous income	0.376
	46	27	Non deduction and deposit of B.F, FP Fund., P.C and Income Tax from salaries	0.205
	47	28	Non-imposing of penalty due to delay in completion of works	0.840
	48	29	Loss to Government due to non collection UIP share	3.903
49	32	Irregular payment to hired staff	9.233	
50	33	Loss to Government in millions due to non classification of land	-	
51	34	Non recovery of pay pension contribution and fringe benefits	0.705	

Name of TMA	Sr. No.	Para No.	Description	Amount
	52	36	Non preparation of post completion evaluation report and non submission to the Council	80.588
	53	38	Overpayment on account of different allowances	0.078
	54	40	Non allocation of prescribed ratio of funds to sports activities	1.532
	55	41	Non resale of used mobile oil loss to Government	0.087
	56	42	Irregular payment of pension to unauthorized person	0.247
	57	43	Loss to Government due to less/non deduction of Income Tax from contractor and on purchase of POL	0.687
	58	47	Irregular purchase of different items by violating austerity committee instructions	0.651
	59	48	Unjustified repair of vehicles	1.031
	60	52	Irregular / unjustified expenditure on electricity	0.809
	61	53	Unjustified / irregular expenditure on parks & purchase of plants and fertilizers	0.421
	62	54	Irregular expenditure on T.A/D.A	0.131
	63	56	Over payment of different items	0.731
	64	58	Irregular expenditure by splitting the indents	0.453
	65	59	Loss due to non execution of mortgage deed	-
	66	60	Non realization of cost of land and development charges	-
	67	61	Loss to TMA due to non / less transfer of property to TMA	-
	68	62	Irregular completion of process / procedure of private housing schemes without observing the prescribed requirements and loss of TMA's portion of land	-
	69	63	Non production of record	-
	70	64	Loss to Government due to non awarding of contracts	-
	71	66	Loss to Government due to purchase on higher rates	0.058
	72	67	Illegal construction without approved maps and non production of record	-
	73	68	Irregular expenditure on repair of different items	0.037
	74	69	Defective & non maintenance of statutory record	-
	75	70	Improper maintenance of record	-
TMA RY Khan	76	15	Non-payment of maintenance charges	1.153
	77	21	Non deposit / correction / pension contribution	0.658
	78	22	Unjustified held up of commutation	1.226
	79	23	Unjustified of electricity charges	0.757
	80	24	Unauthorized drawl of pay and allowances without performing duty of the post	0.283

Name of TMA	Sr. No.	Para No.	Description	Amount
	81	26	Loss to Government Due to non-collection of "pesticide license fee and medical stores license fee"	0.383
	82	27	Payments of pay & allowances without verification of academic record	6.171
	83	28	Non auction of old / replaced parts of machinery and equipment expenditure	3
	84	29	Incurrence of expenditures and execution of works without soil survey	8.161
	85	31	Non-deduction of sale tax and income tax	0.291
	86	32	Loss to Government Due to Non recovery of penal rent	0.332
	87	33	Non recovery of house rent allowance	0.233
	88	34	Execution of work without lab. Test report of bricks recovery	0.190
	89	35	Purchase of durable goods without approval of the austerity committee	0.093
	90	36	Non conducting of post completion evaluation of the completed schemes	21.158
	91	38	Irregular expenditure on construction of bridge and water diggi	1.924
	92	39	Non-payment of liabilities of commutations	2.280
	93	40	Non maintenance of record of repair and maintenance of machinery and equipment	1.681
	94	41	Short fall of income on account of sewerage tax and water supply	9.088
	95	42	Expenditure on T.S.T without rate analysis	0.438
	96	43	None auctioned of use mobile oil	0.193
	97	44	Excess payments of transfer grant	0.023
	98	45	Expenditure without sanction	0.689
	99	46	Irregular payment / expenditure of district government	0.689
	100	47	Unjustified payment of contractor profit	0.254
	101	48	Non reserve of fine for improvement of regulatory function	0.609
	102	51	Irregular payment of demand notice	0.525
	103	54	Non-production of record	0
TMA Liaquat Pur	104	4	Unauthorized payment of salaries to work charge staff	68.956
	105	5	Loss to TMA due to less recovery of conversion fee	0.079
	106	6	Loss to TMA due to Non recovery of map fee and conversion fee	0.477
	107	10	Loss to TMA due to Non recovery of huge amount of rent from different shops / plots even after decision of case by the court and loss due to non-pursuing the cases in the court of law	0.322
	108	13	Suspected Fraud in substitution / replacement of plots	6.240
	109	14	Loss due to Non recovery of auctioned amount and Income Tax	0.123

Name of TMA	Sr. No.	Para No.	Description	Amount
	110	20	Illegal construction of houses / shops in unapproved housing schemes and loss to TMA due to non-collection of Map fees	0.236
	111	23	Malpractice in issuance / allotment of plots	10.400
	112	25	Suspected fraud due to non-cancellation of allotted plots	5.850
	113	27	Undue benefit due to exchange of plots	1.012
	114	29	Misappropriation due to non-deposit into TMA's Account	0.555
	115	33	Excess / overpayment due to non-observing the OGRA rates and non- deposit of sales proceed to used mobil oil	0.137
	116	34	Unauthorized retention of public money and retention of closing balance as per bank statement	176.646
	117	37	Loss to Government due to misuse of the fire brigade	0.512
	118	38	Loss to Government due to allowing Purchase of T.S.T Material from far quarry	0.047
	119	39	Loss to Government due to not deducting shrinkage	0.090
	120	40	Loss to Government due to non / less deductions of dismantle material	0.095
	121	41	Loss to Government due to payment of unnecessary expenditure	0.551
	122	42	Loss to Government treasury due to Non recovery of professional tax,	0.089
	123	43	Irregular payment of works and loss	10.713
	124	44	Loss to Government due to non recovery for price variation of bitumen	0.313
	125	47	Non conduction of post completion evaluation of schemes costing	63.023
	126	48	Unjustified payment of pay & allowances	68.014
	127	52	Unjustified expenditure on repair of machinery & vehicles and misappropriation of POL	0.114
	128	53	Doubtful expenditure on repair of transformers and motors	0.337
	129	55	Loss to Government due to hiring of tents etc. for Ramzan Bazar	0.522
	130	56	Loss to Government due to hiring of CCTV Cameras	0.240
	131	58	Loss to Government due to Non classification of land	-
	132	59	Non production of Record	-
	133	60	Loss to Government due to misappropriation of License & permit fee	0.020

Part-II
[Para 1.1.3]

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

(Rupees in million)

Name of TMA	Sr. No.	Para No.	Description	Amount
Rahim Yar Khan	1	2	Non realization of cost of land and development charges due to non granting of property rights	-
	2	4	Unauthorized payment of holiday allowance	3.756
	3	6	Loss to government due to non achievement of targets	15.009
	4	7	Loss to Government due to concealing of income points under the head cattle markets and others	61.478
	5	8	Conducting of stock taking	-
	6	14	Non-imposing of penalty due to delay in completion of works	1.087
	7	16	Loss to Government due to non deduction of HRA and 5% R&M and penal rent	0.477
	8	17	Loss to Government due to non vacation property / due to encroachment	50
	9	19	Less collection of tax on transfer of immoveable property and non availability of backup record	93.961
	10	24	Irregular expenditure on construction of roads	2.621
	11	25	Loss to Government by adopting irregular lead for purchase of T.S.T and base course material	0.539
	12	27	Doubtful expenditure on development schemes	0.573
	13	32	Doubtful expenditure on development schemes due to fake documentation	0.901
	14	33	Doubtful expenditure on construction of metalled road	0.561
	15	37	Irregular appointment and payment of pay & allowances	0.223
	16	40	Irregular Purchase without observing Punjab Procurement Rules & undue favor	1.319
	17	41	Unjustified repair of vehicles	0.897
	18	42	Irregular expenditure on repair of machinery	1.307
	19	43	Non collection of permit fee loss to Government	0.196
	20	44	Misappropriation in collection of permit fee loss to government	0.082
	21	45	Irregular expenditure on POL	2.237
	22	48	Loss to Government for repair of AC + expenditure of billing of Electricity due to non-observance of Austerity Measures	0.075
	23	50	Doubtful Expenditure on installation of electric poles and L.E.D Lights	3.155
	24	52	Incurrence of Expenditures and Execution of Works without Soil Survey	3.458
	25	54	Loss to Government due to non collection of theater fee	0.228

Name of TMA	Sr. No.	Para No.	Description	Amount
	26	55	Loss to Government due to non finalization of court cases	56.148
	27	56	Loss to Government due to non auctioning of news papers	0.238
	28	57	Misclassification of expenditure	0.078
	29	60	Non production of record	-
Sadiq Abad	30	3	Loss to Government treasury due to charging less rates under the head of "rent of shops"	7.573
	31	5	Loss to Government treasury due to rate contract regarding repair and maintenance of electric items	1.586
	32	7	Loss to Government due to misappropriation of used Mobil oil	0.183
	33	9	Loss to Government treasury due to less collection of enlistment / renewal fee and penalties for late renewal	0.416
	34	10	Loss to Government treasury due to Non recovery of professional tax	0.052
	35	13	Loss to Government Treasury due to unjustified payment of HRA	0.145
	36	14	Loss to Government Treasury due to Unjustified drawl of Conveyance Allowance	0.107
	37	16	Loss to Government due to unjustified / unauthorized expenditure for Air Conditioners	0.228
	38	17	Misappropriation of funds by showing fictitious "repair of vehicles" expenditure	0.47
	39	18	Loss to Government due to irregular payment to work charge / contingent paid staff	13.685
	40	19	Loss to Government treasury due to unjustified usage of fire brigade vehicles	1.021
	41	22	Misappropriation of funds by showing fictitious repairs of different items	0.109
	42	23	Misappropriation on account of license permit fee and loss to Government due to non-conducting survey of new shops regarding "license permit fee "	0.388
	43	24	Loss to Government due to non-collection of penalties from contractors	0.315
	44	26	Receipt on account of transfer of immovable property without backup record	59.71
	45	28	Loss to Government treasury due to misappropriation of different items	0.133
	46	30	Loss to Government due to Non recovery of sewerage tax from map cases	0.332
47	31	Loss to Government due to rental lighting, sound system and tenting	0.685	
48	32	Loss to Government due to doubtful repair works through quotations	7.469	
49	34	Loss to Government due to unjustified / unneeded volume extension and non imposing penalty to contractors	2.139	
Khan Pur	50	5	Loss to government due to non-auction of shops	0.228
	51	9	Non achievement of targets resulting in Revenue loss	50.194
	52	11	Loss due to purchase of POL at higher rates than the rates fixed by OGRA	0.168
	53	12	Irregular expenditure on purchase of electric items	0.241
	54	13	Loss due to misappropriation of electric items	0.147

Name of TMA	Sr. No.	Para No.	Description	Amount
	55	14	Unauthorized appointment and expenditure on contingent paid staff	12.06
	56	17	Loss due to availing lesser discount on rent of tentage	0.315
	57	18	Unjustified expenditure on rent of shamiana and qanat	0.448
	58	19	Loss due to payment of rent of excessive items	0.529
	59	25	Non auction of dry trees / iron pipes etc.	0.530
Liaquat Pur	60	3	Irregular expenditure on construction of culverts	0.838
	61	4	Loss to Government due to inefficiency of collection staff	11.937
	62	5	Loss to government due to non deduction of income tax	0.132
	63	8	Loss to government treasury due to unjustified usage of fire brigade vehicles	0.414
	64	9	Irregular payment to work charge / contingent paid staff	11.515
	65	12	Irregular payment of on works and loss	0.87
	66	15	Unauthorized retention and refund of additional securities before prescribed period	6.383
	67	16	Unjustified payment with final bills of nil amount	2.045
	68	17	Unjustified expenditure on works due to negotiation	0.371
	69	18	Misappropriation of energy savers	0.208
	70	19	Irregular expenditure without observing Punjab Procurement Rules	0.411
	71	20	Non accountal of stock	0.33
	72	22	Loss to Government due to inefficiency of collection staff	11.937
	73	23	Issuance of NOC by the TMA management for construction of buildings.	0.576
	74	24	Irregular / doubtful expenditure of POL regarding local traveling	0.246
	75	25	Loss due to non collection of rent from various shops	2.851
	76	26	Bogus expenditure on POL and TA	0.055
77	27	Fraud in Rent of Shops	8.528	
78	28	Unjustified collection of performance security	1.036	
79	30	Bogus/irregular expenditure on tree plantations celebrations/ 23rd march	0.213	
80	31	Overpayment of advance increment recovery thereof	0.042	
81	34	Non recovery of professional tax	0.112	

**TMA of District Rahim Yar Khan
Consolidated Budget and Expenditure for TMAs District Rahim Yar Khan**

TMA Rahim Yar Khan

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	214.955	213.145	(-) 1.810	-1%
Non-salary	273.332	195.616	(-)77.720	-28 %
Development	136.909	113.663	(-) 23.250	-17 %
Revenue	518.986	453.687	(-) 65.300	-13 %
Total	1,144.182	976.111	(-) 168.07	-15%

TMA Sadiq Abad

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	180.300	145.504	(-) 34.80	-19 %
Non-salary	167.613	122.863	(-)44.75	-27 %
Development	75.779	49.266	(-)26.51	-35 %
Revenue	307.397	312.545	(+) 5.15	+2%
Total	731.089	630.178	(-) 100.91	-14%

TMA Khan Pur

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	130.356	158.097	(+) (27.74)	+ 21%
Non-salary	101.924	62.931	(-) 38.99	- 38 %
Development	118.585	48.611	(-)69.97	-59 %
Revenue	203.066	203.066	-	-
Total	553.931	472.705	(-) 81.23	-15 %

TMA Liaquat Pur

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	115.694	68.014	(-)47.68	- 41%
Non-salary	140.529	53.431	(-) 87.10	-62 %
Development	130.660	45.144	85.52	-65 %
Revenue	1849.669	185.545	(+)1,664.12	+90 %
Total	2236.552	352.134	(-)1884.418	- 84 %

Annex-C
[Para 1.2.2.1]

Irregular collection of tax on transfer of immoveable property and non-availability of backup record- Rs 98.482 million

(Rupees in million)

Sr. No.	Month	Monthly Income
1	July, 2014	6.098
2	August, 2014	4.910
3	September, 2014	7.861
4	October, 2014	5.434
5	November, 2014	6.212
6	December, 2014	8.536
7	January, 2015	8.260
8	February, 2015	10.803
9	March, 2015	9.602
10	April, 2015	8.949
11	May, 2015	11.364
12	June, 2015	10.453
Total		98.482

Annex-D
[Para 1.2.2.4]

Non-credit of unclaimed security deposits in to treasury –Rs 18.458 million

(Rupees in million)

Sr. No.	Date	Amount
1	02.07.2011	0.001
2	06.07.2011	2.841
3	08.07.2011	0.747
4	08.07.2011	0.599
5	22.07.2011	0.045
6	30.7.2011	0.090
7	30.7.2011	0.010
8	4.8.2011	0.758
9	30.8.2011	1.614
10	12.9.2011	1.369
11	15.9.2011	0.128
12	10.1.2011	0.534
13	04.11.2011	0.244
14	17.11.2011	0.056
15	18.11.2011	0.126
16	30.11.2011	0.168
17	12.1.2011	0.822
18	13.12.2011	0.030
19	13.12.2011	0.105
20	14.12.2011	0.067
21	10.01.2012	0.928
22	03.2.2012	0.752
23	05.03.2012	0.515
24	27.03.2012	0.039
25	27.06.2012	0.295
26	27.06.2012	0.044
27	27.06.2012	0.275
28	20.06.2012	0.009
29	18.06.2012	0.010
30	06.06.2012	1.582
31	05.6.2012	0.100
32	23.05.2012	0.001

Sr. No.	Date	Amount
33	22.05.2012	0.092
34	16.05.2012	1.352
35	09.05.2012	0.590
36	08-05.2012	0.600
37	08.05.2012	0.100
38	07.05.2012	0.449
39	03.052012	0.371
Total		18.458

Annex-E
[Para 1.2.2.6]

**Irregular expenditure on purchase of sports material without advertisement - Rs
2.834 million**

(Rupees in million)

Sr. No	Voucher No.	Date	Period	Amount
1	278	29.06.2015	13.03.2015 to 20.03.2015	0.402
2	77	13.06.2015	29.03.2015	0.267
3	10	11.12.2014	01.06.2014 to 08.06.2014	0.197
4	10	02.09.2014	01.06.2014 to 08.06.2014	0.027
5	10	03.09.2014	01.06.2014 to 08.06.2014	0.027
6	10	04.09.2014	01.06.2014 to 08.06.2014	0.020
7	275	29.06.2015	29.03.2015	0.266
8	275	29.06.2015	29.12.2014 to 31.12.2014	0.331
9	277	29.06.2015	12.06.2015 to 14.06.2015	0.557
10	119	16.04.2015	25.03.2015 to 29.03.2015	0.740
Total				2.834

Annex-F
[Para 1.2.3.3]

Non achievement of revenue targets -Rs 3.586 million

Part-A

(Rupees in million)

Sr. No.	Code	Particulars	Revised Budget Estimate for Year 2014-15	Total Receipts	Difference
1	C0388002	License Fee Permit	1.945	1.386	0.559
2	C0388020	Cycle Stand / Raksha Fee	2.100	1.838	0.262
3	C0388032	Rent of Arzi Khokha Jat	0.416	0.200	0.216
4	C0388034	Fine for Encroachment	0.250	0.232	0.018
5	C0388043	Sale of Bones of Animals	0.301	0.197	0.104
6	C0388058	Sale of Sludge Water	0.200	0.131	0.070
7	C0388060	Fire Service / Fire Brigade	0.050	0.021	0.029
8	C0388063	Fee for fire agri show , Industrial Exhibition, Tournaments	0.050	0.002	0.048
9	C0388071	Fee for Enlistment Renewal / Tender Fee	2.050	0.230	1.820
10	C0388073	Tender Fee	0.000	0.000	0.000
11	C0388076	Advertisement Fee of Bill Board / Hoardings	1.500	1.397	0.103
12	C0388087	Coping Fee	12.000	11.833	0.167
Total			20.862	17.467	3.396

Part-B

(Rupees in million)

Sr. No.	Code	Particulars	Revised Budget Estimate for Year 2014-15	Total Receipt	Difference
1	C0388047	Water Rate	0.639	0.511	0.128

Part-C

(Rupees in million)

Sr. No.	Code	Particulars	Revised Budget Estimate for Year 2014-15	Total Receipt	Difference
1	C0388032	Rent of Arzi Khokha Jat	0.154	0.135	0.019
Grand Total					3.586

Annex – G
[Para 1.2.4.1]

Loss due to non-transfer of property – Rs 414.348 million

(Rupees in million)

Sr. No	Name of schemes	Total area	Area to be transfer to TMA(Kanal)	Rate Per kanal	Amount
1	Gulshan-e-Dubai (Land Sub-Division)	44 Kanal 13 Marla	14.02	1.200	16.824
2	Gulshan-e-Faiz (Land Sub-Division)	95 Kanal 6.20 Marla	32.31	1.600	51.696
3	Garden Homes (Land Sub-Division)	79 Kanal 17.40 Marla	17.01	1.200	20.412
4	LalaZar (Land Sub-Division)	70 Kanal 1/2 Marla	23.84	1.200	28.608
5	Anes (Land Sub-Division)	85 Kanal 16 Marla	30.65	1.600	49.040
6	Shadman Town (Land Sub-Division)	98 Kanal	34.09	1.600	54.544
7	Gulshan-e-Dara (Land Sub-Division)	79 Kanal 14 Marla	26.9	1.200	32.280
8	Al-Falah Avenue (Land Sub-Division)	43 Kanal	16.17	1.600	25.872
9	Superior Town (Land Sub-Division)	17 Kanal 13.40 Marla	5.11	1.600	8.176
10	Talha Garden (Land Sub-Division)	45 Kanal	16.15	1.600	25.840
11	Canal Garden (Land Sub-Division)	93 Kanal 10,1/2 Marla	26.64	1.200	31.968
12	New Gulberg Garden (Land Sub-Division)	92 Kanal 18 Marla	27.18	1.600	43.488
13	Saeed Colony (Land Sub-Division)	40 Kanal	16	1.600	25.600
		Total			414.348

Annex-H

[Para 1.2.4.3]

Non-leasing of income – Rs 12.660 million

(Rupees in million)

Sr. No	Name of Particular	Reserved Price
1	Slaughter House City Rahim Yar Khan	0.362
2	Pattak Moveshian Rahim Yar Khan	0.017
3	Pattak Moveshian Kot Samaba	0.020
4	Slaughter House Kot Samaba	0.026
5	Sludge Water Disposal Works Taranda Saway Khan	0.004
6	Slaughter House Taranda Saway Khan	0.028
7	Wagon Stand Tarand Saway Khan	0.005
G. "A"		-
8	Sullege Water, Water Treatment Plant, Pattan Minra	3.137
9	Sullege Water, Water Treatment Plant, Mao Mubarak	0.363
G. "B"		-
1	Sale of Sullege Water, Water Treatment Plant Pattan Minara Moga No.1,2,3,4,5 Basti Islam Abad	0.826
2	Sale of Sullege Water, Water Treatment Plant Pattan Minara Moga No. 6,7,8,9 Near Dera Mehmood Cheema Dera Ch.Muhammad Aslam.	0.661
3	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal ,Wah Faqeera Minor Moga No.10,11,12,13,14	0.826
4	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal Wah Minor Moga NO.15,16,17,18,19	0.826
5	Sale of Sullege Water, Water Treatment Plant Mao Mubarak Mouza Sultan Pur Near Cristion Colony Rahim Yar Khan Moga No.1,2,3,4,5	0.757
6	Sale of Sullege Water, Water Treatment Plant Mao Mubarak Mouza Sultan Pur Minor to Anasia Canal Rahim Yar Khan Moga No.6,7,8,9	0.605
G. "C"		-
1	Moga No.1 Near Old Taranda Minor Basti Islam Abad	0.165
2	Moga No.2 Near Old Taranda Minor Basti Islam Abad	0.165
3	Moga No.3 Near Old Taranda Minor Basti Islam Abad	0.165
4	Moga No.4 Near Old Taranda Minor Basti Islam Abad	0.165
5	Moga No.5 Near Old Taranda Minor Basti Islam Abad	0.165
6	Moga No.6 Near Dera Mehmood Cheema, Dera Ch. Muhammad Aslam	0.165
7	Moga No.7 Near Dera Mehmood Cheema,DeraCh. MuhammadAslam	0.165
8	Moga No.8 Near Dera Mehmood Cheema,DeraCh. MuhammadAslam	0.165
9	Moga No.9 Near Dera Mehmood Cheema, Dera Ch. Muhammad Aslam	0.165
10	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.10	0.165

Sr. No	Name of Particular	Reserved Price
11	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.11	0.165
12	Sale of Sullege Water, Water Treatment Plant PattanMinara Disposal, Wah Faqeer Minor Moga No.12	0.165
13	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.13	0.165
14	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.14	0.165
15	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.15	0.165
16	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.16	0.165
17	Sale of Sullege Water, Water Treatment Plant PattanMinara Disposal, Wah Faqeer Minor Moga No.17	0.165
18	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.18	0.165
19	Sale of Sullege Water, Water Treatment Plant Pattan Minara Disposal, Wah Faqeer Minor Moga No.19	0.165
20	Sale of Sullege Water, Water Treatment Plant Mou Mubrak Rahim Yar Khan Moga No.1	0.152
21	Sale of Sullege Water, Water Treatment Plant Mou Mubrak Rahim Yar Khan Moga No.2	0.152
22	Sale of Sullege Water, Water Treatment Plant Mou Mubrak Rahim Yar Khan Moga No.4	0.152
23	Sale of Sullege Water, Water Treatment Plant Mou Mubrak Rahim Yar Khan Moga No.5	0.152
24	Sale of Sullege Water, Water Treatment Plant Mou Mubrak Rahim Yar Khan Moga No.7 Abbasia Canal	0.152
25	Sale of Sullege Water, Water Treatment Plant Mou Mubrak Rahim Yar Khan Moga No.8 Abbasia Canal	0.152
26	Sale of Sullege Water, Water Treatment Plant Mou Mubrak Rahim Yar Khan Moga No.9 Abbasia Canal	0.152
Total		12.660

Annex-I
[Para 1.3.1.3]

Loss due to issuance of NOC to private housing schemes without transfer of land – Rs 52.215 million

Heaven City Housing scheme Tillu Road Sadiq Abad			
Total Area of Scheme (in Kanal)	69K 6M		
Total Area of Scheme (in Marlas)	1386		
Description	Total actual area (in marlas)	Area to be transferred in the name of TMA	Area transferred in actual
Open Space	97.02	97.02	-
Area Under Plots	873.18	0.00	-
Area Under Roads	396.00	396.00	-
Commercial Area	17.40	0.00	-
Public Buildings	17.40	17.40	-
Plot for Solid Waste Management	10.00	10.00	-
Total	1,411.00	520.42	-
Total Value of Land	45.738	17.174	-
Rate per Marla	0.033	0.033	-
Value of Land Not Transferred	46.563	17.174	-

Canal View Housing Scheme			
Total Area of Scheme (in Kanal)	97K		
Total Area of Scheme (in Marlas)	1940		
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA	Area transferred in actual
Open Space	135.80	135.80	-
Area Under Plots	1361.49	0.00	-
Area Under Roads	446.20	446.20	-
Commercial Area	17.85	0.00	-
Public Buildings	16.10	16.10	-
Plot for Solid Waste Management	0.00	10.00	-
Total	1,977.44	608.10	-
Total Value of Land	44.387	13.913	-
Rate per Marla	0.023	0.023	-
Value of Land Not Transferred	45.243	13.913	-

Green View Housing Scheme 166/P Sadiq Abad			
Total Area of Scheme (in Kanal)	64K		
Total Area of Scheme (in Marlas)	1280		
Description	Total actual area (in marlas)	Area to be transferred in the name of TMA	Area transferred in actual
Open Space	89.60	89.60	-
Area Under Plots	793.73	0.00	-
Area Under Roads	296.19	296.19	-
Commercial Area	64.13	0.00	-
Public Buildings	25.98	25.98	-
Plot for Solid Waste Management	10.00	10.00	-
Total	1,279.63	421.78	-
Total Value of Land	42.560	14.024	-
Rate per Marla	0.033	0.033	-
Value of Land Not Transferred	42.548	14.024	-

Zam Zam Garden Chak 166/P			
Total Area of Scheme (in Kanal)	50 K		
Total Area of Scheme (in Marlas)	1000		
Description	Total actual area (in marlas)	Area to be transferred in the name of TMA	Area transferred in actual
Open Space	70.00	70.00	-
Area Under Plots	620.00	0.00	-
Area Under Roads	230.00	230.00	-
Commercial Area	50.00	0.00	-
Public Buildings	20.00	20.00	-
Plot for Solid Waste Management	10.00	10.00	-
Total	1,000.00	330.00	-
Total Value of Land	21.528	7,104,240	-
Rate per Marla	0.022	0.022	-
Value of Land Not Transferred	21.528	7.104	-

Summary / Grand Total

(Rupees in million)	
Total Area of Land Not Transferred	5668.7(marlas)
Total Value of Land Not Transferred	52.215

Annex – J
[Para 1.3.1.4]

Loss due to issuance of NOC without execution of mortgage deed – Rs 20.779 million

(Rupees in million)

Heaven City Housing scheme Tillu Road Sadiq Abad		
Total Area of Scheme (in Kanal)	69K 6M	
Total Area of Scheme (in Marlas)	1386	
Description	Total Actual Area (In Marlas)	20% Area to be Mortgaged
Open Space	97.02	
Area Under Plots	873.18	174.64
Area Under Roads	396.00	0.00
Commercial Area	17.40	3.48
Public Buildings	17.40	-
Plot for Solid Waste Management	10.00	-
Total	1411.00	178.12
Total Value of Land	45.738	-
Rate per Marla	0.033	0.033
Value of Land Not mortgaged	46.563	5.878
Canal View Housing Scheme		
Total Area of Scheme (in Kanal)	97K	
Total Area of Scheme (in Marlas)	1940	
Description	Total Actual Area (In Marlas)	20% Area to be Mortgaged
Open Space	135.80	
Area Under Plots	1361.49	272.30
Area Under Roads	446.20	0.00
Commercial Area	17.85	3.57
Public Buildings	16.10	-
Plot for Solid Waste Management	0.00	-
Total	1977.44	275.87
Total Value of Land	44.3867	
Rate per Marla	0.023	0.023
Value of Land Not mortgaged	45,243	6.312

Green view Housing Scheme 166/P Sadiq Abad		
Total Area of Scheme (in Kanal)	64K	
Total Area of Scheme (in Marlas)	1280	
Description	Total Actual Area (In Marlas)	20% Area to be Mortgaged
Open Space	89.60	
Area Under Plots	793.73	158.75
Area Under Roads	296.19	-
Commercial Area	64.13	12.83
Public Buildings	25.98	-
Plot for Solid Waste Management	10.00	-
Total	1279.63	171.57
Total Value of Land	42.560	
Rate per Marla	0.033	0.033
Value of Land Not Mortgaged to TMA	42.548	5,705

Zam Zam Garden Chack 166/P		
Total Area of Scheme (in Kanal)	50K	
Total Area of Scheme (in Marlas)	1000	
Description	Total Actual Area (In Marlas)	20% Area to be Mortgaged
Open Space	70.00	
Area Under Plots	620.00	124.00
Area Under Roads	230.00	0.00
Commercial Area	50.00	10.00
Public Buildings	20.00	0.00
Plot for Solid Waste Management	10.00	0.00
Total	1,000.00	134.00
Total Value of Land	21.528	
Rate per Marla	0.022	0.022
Value of Land Not Mortgaged to TMA	21.528	2.885

Summary / Grand Total

(Rupees in million)		
Total Area of Land Not Mortgaged to TMA	155,882,025.38	759.56
Total Value of Land Not Mortgaged to TMA	-	20.779

Annex-K
[Para 1.3.1.5]

**Irregular utilization of funds collected from conversion of land –
Rs 7.836 million**

(Rupees in million)

Sr. No.	Name of Scheme	Location	Area (Kanal)	Total Marlas	Commercial Marlas	Residential Marlas	Conversion fee Zarai to Sakni	Conversion Zarai to Commercial	Total conversion fee deposited
1	GhulshanRehman Housing Scheme	Sadar Police Station	315	6300	126	4002	0.898	0.479	1.377
2	Ghulshan Aqsa Housing Scheme	Mouza Sadqabad	79.33	1586.6	79.33	916	0.274	0.044	0.418
3	Al-Haram City	KLP Near General Bus Stand	98.8	1976	98.8	1145.4	0.255	0.131	0.386
4	Canal Garden	chak No. 166/P	88.16	1763.2	65	1698	0.000	0.182	0.182
5	Canal View Housing schceme	Mouzasamdani	97	1940	97	1358	0.403	0.241	0.644
6	Dream Land	Chak No. 09/NP	368	7360	368	4169	0.245	0.129	0.374
7	Al-Maqbool City	Mazari Pump KLP Road	81.625	1632.5	81.6	888.2	0.122	0.031	0.153
8	Meezan Housing Society	Adam Sahaba Canal Model Town SDK	97.2	1944	97.2	1101	0.146	0.036	0.182
9	Green Waive	166/P	64	1280	64	794	0.182	0.243	0.426
10	Ali Garden Housing Scheme	FFC Sadiq Abad	96	1920	96	1056	0.146	0.036	0.182
11	Ahmad Garden Housing Scheme	Ahmad Pur Lamma	75	1500	75	851	0.257	0.331	0.589
12	Ghulshan Iqbal	168/P Tillu Road	128	2560	128	1331	0.192	0.048	0.240
13	Model City Housing Scheme	Fatta Kata 9/NP	480	9600	354	6481	0.000	0.671	0.671
14	BaghBahisht Town	Samdani	176	3520	146.5	1830	0.000	0.293	0.293
15	Awan Housing scheme	166/P	187	3740	14	2733	0.000	0.052	0.052
16	Model Avenue Housing scheme	Chak 174/P	780	15600	776	9992	0.265	0.776	1.041
17	Zikrya Garden	Chak 168/P	192	3840	142	2586	0.000	0.627	0.627
Total Conversion fee collected									7.837

Annex-L
[Para 1.3.3.3]

Non recovery of fine from contractors – Rs 1.313 million

(Rupees in million)

Sr. No.	Contract / Auction of the	Month of Recovery	Date of Deposit	Demand	Received	Receipt No.	Admission No.	late receipt days	Recovery
1	Parking Fee	June	07.07.2014	0.768	0.768	04/793, 05/793	70-71/712	2	0.015
2	Parking Fee	July	11.08.2014	0.768	0.768	07/793	73/712	6	0.046
3	Parking Fee	August	10.9.2014	0.768	0.768	11/793	77/712	5	0.038
4	Parking Fee	September	20.10.2014	0.768	0.768	17/793	82/712	15	0.115
5	Parking Fee	October	20.11.2014	0.768	0.768	23/793	88/712	15	0.115
6	Parking Fee	November	28.12.2014	0.768	0.768	30/793	95/712	23	0.177
7	Parking Fee	December	26.01.2015	0.768	0.768	35/793	100/712	21	0.161
8	Parking Fee	January	20.02.2015	0.768	0.768	41/793	6/744	15	0.115
9	Parking Fee	February	24.03.2015	0.768	0.768	49/793	13/744	19	0.146
10	Parking Fee	March	27.04.2015	0.768	0.768	5/510	19/744	22	0.169
11	Parking Fee	April	25.05.2015	0.768	0.768	13/510	25/744	20	0.154
12	Parking Fee	May	16.09.2015	0.093	0.093	28/570		11	0.010
13	Parking Fee	July	11.08.2014	0.030	0.030	08/793	74/712	6	0.002
14	Parking Fee	August	19.09.2014	0.030	0.030	12/793	78/712	14	0.004
15	Parking Fee	September	18.10.2014	0.030	0.030	15/793	80/712	13	0.004
16	Parking Fee	October	23.11.2014	0.030	0.030	24/793	89/712	18	0.005
17	Parking Fee	November	20.12.2014	0.030	0.030	29/793	94/712	15	0.004
18	Parking Fee	December	26.01.2015	0.030	0.030	34/793	99/712	21	0.006
19	Parking Fee	January	13.02.2015	0.030	0.030	39/793	4/744	8	0.002
20	Parking Fee	February	18.03.2015	0.030	0.030	48/793	12/744	13	0.004
21	Parking Fee	March	22.04.2015	0.030	0.030	04/510	18/744	17	0.005
22	Parking Fee	April	25.05.2015	0.033	0.033	12/510	24/744	20	0.007
23	Parking Fee	July	07.08.2014	0.018	0.018	6/793	72/712	2	0.000
24	Parking Fee	September	10.10.2014	0.018	0.018	13/793	79/712	5	0.001
25	Parking Fee	October	08.11.2014	0.018	0.018	22/793	87/712	3	0.001
26	Parking Fee	November	06.12.2014	0.018	0.018	28/793	93/712	1	0.000
27	Parking Fee	December	10.01.2015	0.018	0.018	33/793	98/712	5	0.001
28	Parking Fee	February	14.03.2015	0.018	0.018	46/793	11/744	9	0.002
29	Parking Fee	March	13.03.2015	0.018	0.018	3/510	17/744	8	0.001
30	Parking Fee	April	18.05.2015	0.018	0.018	9/510	22/744	13	0.002
Total recovery									1.313

Annex-M
[Para 1.4.2.5]

Non credit of unclaimed security into treasury – Rs 3.132 million

(Rupees in million)

Sr. No.	Date	Voucher	Amount	Sr. No.	Date	Voucher	Amount
1	16.07.2007	56	0.007	99	7-Dec-07	48	0.009
2	16.07.2007	57	0.010	100	8-Dec-07	49	0.012
3	16.07.2007	58	0.015	101	8-Dec-07	53	0.004
4	16.07.2007	64	0.018	102	11-Dec-07	54	0.005
5	16.07.2007	66	0.003	103	11-Dec-07	55	0.012
6	16.07.2007	67	0.001	104	14-Dec-07	58	0.007
7	16.07.2007	68	0.010	105	17-Dec-07	102	0.005
8	16.07.2007	69	0.012	106	18-Dec-07	112	0.012
9	16.07.2007	70	0.014	107	18-Dec-07	113	0.007
10	16.07.2007	71	0.022	108	18-Dec-07	114	0.013
11	18.07.2007	72	0.010	109	18-Dec-07	115	0.005
12	18.07.2007	73	0.002	110	18-Dec-07	116	0.008
13	18.07.2007	74	0.005	111	18-Dec-07	118	0.001
14	19.07.2007	75	0.024	112	18-Dec-07	121	0.007
15	19.07.2007	77	0.006	113	18-Dec-07	123	0.010
16	21.07.2007	88	0.009	114	19-Dec-07	129	0.002
17	21.07.2007	89	0.010	115	21-Jan-08	45	0.004
18	21.07.2007	90	0.004	116	24-Aug-08	53	0.009
19	21.07.2007	91	0.009	117	24.08.2008	54	0.004
20	21.07.2007	92	0.020	118	24.08.2008	38	0.074
21	26.07.2007	98	0.010	119	04.02.2008	41	0.012
22	26.07.2007	100	0.005	120	09.02.2008	68	0.009
23	26.07.2007	101	0.001	121	15.02.2008	93	0.010
24	26.07.2007	102	0.005	122	15.02.2008	98	0.020
25	26.07.2007	103	0.009	123	16.02.2008	103	0.024
26	26.07.2007	104	0.009	124	23.02.2008	113	0.048
27	28.08.2008	114	0.015	125	23.02.2008	114	0.010
28	28.08.2008	115	0.006	126	26.02.2008	118	0.001
29	28.08.2008	116	0.003	127	26.02.2008	119	0.046
30	01.08.2007	1	0.010	128	27.02.2008	126	0.003

Sr. No.	Date	Voucher	Amount	Sr. No.	Date	Voucher	Amount
31	06.08.2008	55	0.001	129	04.03.2008	50	0.010
32	06.08.2008	56	0.001	130	10.03.2008	87	0.026
33	06.08.2008	57	0.002	131	14-Mar-08	113	0.005
34	06.08.2008	58	0.003	132	24.03.2008	144	0.010
35	06.08.2008	59	0.017	133	24.03.2008	148	0.003
36	07.08.2008	60	0.005	134	26.03.2008	152	0.005
37	09.08.2008	61	0.037	135	01.04.2008	1	0.009
38	09.08.2008	64	0.001	136	04.04.2008	71	0.059
39	09.08.2008	66	0.003	137	05.04.2008	78	0.039
40	09.08.2008	67	0.010	138	05.04.2008	76	0.005
41	09.08.2008	68	0.010	139	05.04.2008	77	0.005
42	09.08.2007	72	0.009	140	15.04.2008	149	0.005
43	11.08.2007	74	0.014	141	21.04.2008	153	0.018
44	11.08.2007	79	0.013	142	22.04.2008	154	0.017
45	17.08.2007	101	0.010	143	22.04.2008	155	0.003
46	18.08.2008	103	0.015	144	25.04.2008	161	0.013
47	18.08.2007	104	0.030	145	25.04.2008	164	0.049
48	18.08.2007	105	0.015	146	14.05.2008	58	0.025
49	18.08.2007	106	0.027	147	14.05.2008	59	0.011
50	18.08.2007	107	0.008	148	14.05.2008	60	0.010
51	18.08.2007	108	0.004	149	21.05.2008	75	0.001
52	18.08.2007	109	0.002	150	23.05.2008	81	0.017
53	30.08.2008	129	0.015	151	29.05.2008	103	0.001
54	30.08.2008	131	0.005	152	29.05.2008	104	0.009
55	04.09.2007	22	0.012	153	03.06.2008	3	0.011
56	08.09.2008	90	0.010	154	03.06.2008	59	0.001
57	10.09.2008	91	0.010	155	07.06.2008	65	0.005
58	14.09.2008	102	0.043	156	07.06.2008	66	0.010
59	14.09.2008	103	0.022	157	17.06.2008	81	0.005
60	14.09.2008	104	0.002	158	20.06.2008	82	0.014
61	20.09.2007	115	0.002	159	20.06.2008	83	0.018
62	24.09.2007	119	0.001	160	28.06.2008	105	0.012
63	24.09.2007	120	0.004	161	30.06.2008	108	0.013
64	25.09.2007	122	0.001	162	30.06.2008	109	0.033
65	28.09.2008	124	0.031	163	30.06.2008	121	0.020
66	28.09.2008	134	0.017	164	24.03.2009	122	0.004

Sr. No.	Date	Voucher	Amount	Sr. No.	Date	Voucher	Amount
67	28.09.2008	135	0.010	165	18.08.200	126	0.074
68	28.09.2008	136	0.003	166	04.09.2009	177	0.107
69	28.09.2008	137	0.009	167	08.10.2009	418	0.044
70	01.10.2007	1	0.019	168	08.10.2009	419	0.018
71	02.10.2007	33	0.010	169	14.10.2009	514	0.003
72	02.10.2007	34	0.004	170	05.11.2009	525	0.018
73	02.10.2007	35	0.006	171	05.11.2009	526	0.030
74	08.10.2007	56	0.005	172	12.11.2009	573	0.097
75	09.10.2007	58	0.043	173	15.12.2009	715	0.025
76	09.10.2007	60	0.010	174	15.12.2009	716	0.005
77	09.10.2007	61	0.007	175	24.12.2009	774	0.013
78	09.10.2007	62	0.002	176	30.12.2009	802	0.021
79	09.10.2007	64	0.005	177	30.12.2009	810	0.031
80	09.10.2007	65	0.010	178	30.12.2009	812	0.066
81	16.09.2007	66	0.010	179	02.01.2010	832	0.051
82	16.09.2007	67	0.027	180	11.01.2010	862	0.035
83	11.10.2007	68	0.006	181	16.01.2010	923	0.114
84	11.10.2007	69	0.010	182	18.01.2010	934	0.009
85	11.10.2007	70	0.026	183	23.01.2010	962	0.004
86	11.10.2007	72	0.004	184	03.02.2010	1026	0.011
87	20.10.2007	85	0.017	185	09.02.2010	1048	0.005
88	27.10.2007	106	0.053	186	18.02.2010	1106	0.118
89	03.11.2007	57	0.018	187	24.02.2010	1146	0.002
90	16.11.2007	83	0.024	188	07.01.2010	1232	0.030
91	23.11.2007	113	0.002	189	12.04.2010	1288	0.018
92	24.11.2007	115	0.005	190	28.05.2010	1438	0.005
93	24.11.2007	116	0.001	191	01.06.2010	1439	0.095
94	24.11.2007	117	0.005	192	08.06.2010	1483	0.005
95	24.11.2007	135	0.003	193	14.07.2010	32	0.013
96	24.11.2007	136	0.005	194	20.07.2010	33	0.022
97	24.11.2007	137	0.038	195	22.07.2010	34	0.033
98	30.11.2007	148	0.002	196	12.10.2010	317	0.025
Sub-Total			1.091	Sub-total			2.040
G. Total							3.132

Annex-N
[Para 1.4.2.7]

Misclassification of expenditure – Rs 2.047 million

(Rupees in million)

Head to Be Used	Head Used	Voucher No.	Date	Supplier	Item	Amount
A03942 or A09701	A03970	1532	6/5/2015	Shaheen Electric	Iron Cupboard	0.028
A03942 or A09701	A03970	1533	6/5/2015	Shaheen Electric	Water Cooler	0.002
A03942 or A09701	A09601	1597	6/11/2015	Ittehad Brothers	Air Cooler	0.016
A03942 or A09601	A03918	1598	6/16/2015	Al Rehman Traders	Pipe Iron 1/1/2	0.100
A03942 or A09601	A03921	1599	6/16/2015	Al Rehman Traders	Pipe Iron 1/1/4	0.099
A03942	A09602	1603	6/16/2015	Ittehad Brothers	Kassi Large Iron	0.014
A03942	A03921	1674	6/26/2015	Ittehad Brothers	-	0.043
A03942 or A09601	A03921	1678	6/26/2015	Ittehad Brothers	Air Cooler	0.016
A03942 or A09601	A03970	1728	6/30/2015	Ittehad Brothers	Air Cooler	0.016
A03942 or A09701	A03970	517	10.11.14	Ittehad Brothers	Iron Cupboard	0.013
A03942 or A09601	A09602	521	11/10/2014	Ittehad Brothers	Hand Cart	0.027
A03942 or A09601	A09602	27	7/23/2014	Al-Rehman Traders	Hand Cart	0.034
A03942 or A09601	A09602	1427	22.05.15	Ittehad Brothers	Hand Cart	0.017
A03942 or A09601	A09602	287	9/4/2014	Ittehad Brothers	Hand Cart	0.047
A03942 or A09601	A09602	178	8/13/2014	Al-Rehman Traders	Hand Cart	0.039
A03942 or A09601	A09602	1338	4/30/2015	Ittehad Brothers	Hand Cart	0.022
A03942 or A09601	A09602	858	1/23/2015	Shaheen Electric	Hand Cart	0.029
A03942 or A09601	A09602	1091	17.03.2015	Ittehad Brothers	Boxes	0.029
A03942	A09602	1092	17.03.2015	Ittehad Brothers	Wire Security	0.090
A03942 or A09701	A03970	533	12.11.2014	Ittehad Brothers		0.013
A03942 or A09601	A03918	520	10.11.2014	Ittehad Brothers		0.015
A03942 or A03303	A09503	625	26.11.2014	M/S Shaheen Electric Service	Electricity equipment	0.038
A03942 or A03303	A09503	626	26.11.2014	M/S Shaheen Electric Service	Elec. Items	0.016
A03942 or A03303	A09503	1437	25.05.2015	Ittehad Brother	Elec. Items	0.033
A03942 or A03303	A03918	554	11.12.2014	Shaheen Electric	Elec. Items	0.091
A03942 or A03303	A03918	555	11/12/2014	Shaheen Electric	Elec. Items	0.099
A03942 or A03303	A03918	557	11.12.2014	Shaheen Electric	Elec. Items	0.078
A03942 or A03303	A03921	424	10.22.2014	Shaheen Electric	Elec. Items	0.086
A03942 or A03303	A03918	556	11.12.2014	Shaheen Electric	Elec. Items	0.087
A03942 or A03303	A09503	28	23.07.2014	Shaheen Electric	Elec. Items	0.045
A03942 or A03303	A09503	1426	25.05.2015	Ittehad Brothers	street Lights	0.084
A03942 or A03303	A09503	1439	25.05.2015	Shaheen Electric	electricity items	0.098
A03942 or A03303	A09503	1071	17.03..2015	Shaheen Electric	Charging Lights	0.025
A03942 or A03303	A09507	951	17.02.2015	Al-Rehman Traders	Blub	0.098
A03942 or A03303	A09503	429	22.10.20014	Al-Rehman Traders	Sogo Light 85 W	0.055
A03942 or A03303	A09503	1335	30.04.2015	Shaheen Electric	Blub 100W	0.021
A03942 or A03303	A03921	1604	16.06.2015	Ittehad Brothers	Wire	0.027
A03942 or A03303	A03921	1677	26.06.2015	Ittehad Brothers	Wire	0.013

Head to Be Used	Head Used	Voucher No.	Date	Supplier	Item	Amount
A03942 or A03303	A03970	1537	06.05.2015	Shaheen Electric	Wire	0.009
A03942 or A03303	A03918	553	12.11.2014	M/S Shaheen Electric Service	Different Electricity	0.086
A03942 or A03303	A03918	551	12.11.2014	M/S Shaheen Electric Service	Different Electricity	0.090
A03942 or A03303	A03918	552	12.11.14	M/S Shaheen Electric Service	Different Electricity	0.089
A03942 or A03303	A09503	727	12.19.214	Shaheen Electric Service	Elec. Items	0.019
A03942 or A03303		722	12.19.2014	Al Rehman Traders	Elec. Items	0.013
A03942 or A03303	A09503	425	10.22.2014	Shaheen Electric	Elec. Items	0.038
Total						2.047

Annex-O
[Para 1.4.2.9]

Irregular Purchase without observing procurement rules – Rs 1.593 million

(Rupees in million)

voucher No.	Date	Bill No.	Date	Supplier	Item	Amount
720	12.19.2014	7	15.12.2014	Al Rehman Traders	Bamboos	0.087
721	12.19.2014	9	13.12.2014	Al Rehman Traders	Phenyl	0.048
520	10.11.2014	447	06.11.2014	Ittehad Brothers	Wire	0.018
1074	17.03.2015	297	11.03.2015	Shaheen Electric	Wire Air on per kg	0.067
1073	17.03.2015	296	11.03.2015	Shaheen Electric	Bamboo	0.087
946	17.02.2015	292	21.01.2015	Shaheen Electric	Bamboo	0.085
947	17.02.2015	294	02.02.2015	Shaheen Electric	Wire per foot	0.034
481	24.10.2014	441	21.10.2014	Ittehad Brothers	Kassi	0.097
420	22.10.2014	438	13.10.2014	Ittehad Brothers	Bamboo	0.084
179	13.08.2014	80	07.08.2014	Al-Rehman Traders	Tochin	0.060
183	13.08.2014	79	13.08.2014	Al-Rehman Traders	Balti	0.047
185	13.08.2014	249	08.08.2014	Shaheen Electric	Tochin	0.024
722	12.19.2014	11	08.12.2014	Al Rehman Traders	Bucket	0.013
192	13.08.2014	427	13.08.2014	Ittehad Brothers	Bamboo	0.086
857	23.01.2015	283	14.01.2015	Shaheen Electric	Bamboo	0.022
753	12.24.2014	8	12.22.2014	Al Rehman Traders	Bamboos	0.022
1547	05.06.2015	24	22.05.2015	Al Rehman Traders	Sanitation Equipment	0.015
1603	16.06.2015	345	20.05.2015	Ittehad Brothers	Kassi	0.014
1729	30.06.2015	304	23.06.2015	Ittehad Brothers	Bamboos, Wire, Bucket	0.039
Total						0.949

Table 2

(Rupees in million)

Voucher No.	Date	Bill No.	Date	Supplier	item	Amount
1532	06.05.2015	218	28.05.2015	Shaheen Electric	Iron Cupboard	0.028
1533	06.05.2015	219	28.05.2015	Shaheen Electric	Water Cooler	0.002
1597	11.06.20015	346	10.06.2015	Ittehad Brothers	Air Cooler	0.016
1598	16.06.2015	10	05.6.2015	Al Rehman Traders	Pipe Iron 1/1/2	0.100
1599	16.06.2015	26	11.05.2015	Al Rehman Traders	Pipe Iron 1/1/4	0.099
1603	16.06.2015	345	20.05.2015	Ittehad Brothers	Kassi Large Iron	0.014
1674	26.06.2015	306	18.06.2015	Ittehad Brothers		0.043
1678	26.06.2015	303	22.06.2015	Ittehad Brothers	Air Cooler	0.016
1728	30.06.2015	309	23.06.2015	Ittehad Brothers	Air Cooler	0.016

Voucher No.	Date	Bill No.	Date	Supplier	item	Amount
521	11.10.2014	443	05.11.2014	Ittehad Brothers	Hand Card	0.027
27	23.07.2014	64	12.07.2014	Al-Rehman Traders	Hand Car	0.034
1427	22.05.2015	465	28.04.2015	Ittehad Brothers	Hand Car	0.017
287	09.04.2014	434	09.03.2014	Ittehad Brothers	Hand Car	0.047
178	13.08.2014	75	06.08.014	Al-Rehman Traders	Hand Car	0.039
1338	30.04.2015	462	20.04.2015	Ittehad Brothers	Hand Car	0.022
1091	17.03.2015	456	02.032014	Ittehad Brothers	Tapey	0.029
1092	17.03.2015	451	04.03.2015	Ittehad Brothers	Security Wire	0.090
1761	30.06.2015		19.06.2015	Shaheen Electric	Water Tanki	0.005
Total						0.644
Grand Total						1.593

Annex-P
[Para 1.4.2.10]

Irregular Expenditure on procurement of Electric materials – Rs 1.531 million

(Rupees in million)

Voucher No.	Date	Bill No.	Date	Supplier	Amount
625	26.11.2014	Nil	20.09.2014	M/S Shaheen Electric Service	0.038
626	26.11.2016	Nil	11.11.2014	M/S Shaheen Electric Service	0.016
707	12.10.2014	331	11.27.2014	Ittehad Brother	0.017
708	12.10.2014	337	11.27.2014	Ittehad Brother	0.009
1527	06.05.2015	23	22.05.2015	Al Rehman Traders	0.023
1529	06.05.2015	214	19.05.2015	Shaheen Electric	0.021
1538	06.05.2015	-	05.03.2015	Shaheen Electric	0.015
1539	06.05.2015	-	06.02.2015	Shaheen Electric	0.012
1680(A)	26.06.2015	350	10.06.2015	Ittehad Brother	0.025
1390	14.05.2015	Nil	05.05.2015	Shaheen Electric	0.012
1437	25.05.2015	461	18.04.2015	Ittehad Brother	0.033
482	24.10.2014	269	09.10.2014	Shaheen Electric	0.038
15	23.07.2014	-	-	Shaheen Electric	0.021
554	11.12.2014	280	11.1.2014	Shaheen Electric	0.091
555	11.12.2014	271	11.05.2014	Shaheen Electric	0.099
557	11.12.2014	275	11.05.2014	Shaheen Electric	0.078
424	22.10.2014	257	24.09.2014	Shaheen Electric	0.086
556	11.11.2014	281	11.01.2014	Shaheen Electric	0.087
28	23.07.2014	241	12.07.2014	Shaheen Electric	0.045
1426	25.05.15	463	12.05.2015	Ittehad Brothers	0.084
1439	25.05.2015	219	05.05.2015	Shaheen Electric	0.098
1071	17.03.2015	295	10.03.2015	Shaheen Electric	0.025
951	17.02.2015	14	10.02.2014	Al-Rehman Traders	0.099
429	22.10.2014	88	17.10.2014	Al-Rehman Traders	0.055
1335	30.04.2015	203	22.04.2014	Shaheen Electric	0.021
1604	16.06.2015	344	13.06.2015	Ittehad Brothers	0.026
1677	26.06.2015	308	20.06.2015	Ittehad Brothers	0.013
1537	06.05.2015	-	13.05.2015	Shaheen Electric	0.008
553	12.11.2014	277	05.11.2014	M/S Shaheen Electric Service	0.086
551	12.11.2014	279	05.11.2014	M/S Shaheen Electric Service	0.091
552	12.11.2014	278	05.11.2014	M/S Shaheen Electric Service	0.089
727	12.19.2014	272	11.08.2014	Shaheen Electric Service	0.019
722	12.19.2014	11	12.08.2014	Al Rehman Traders	0.013
425	22.10./2014	261	26.092014	Shaheen Electric	0.038
Total					1.531

Annex-Q
[Para 1.4.3.1]

Non Achievement of revenue targets – Rs 24.758 million

(Rupees in million)

Sr. No.	Detailed Receipts Head	Revised Budget 2014-15	Actual Receipt	Less Recovery
1	Fee on Sale of Immoveable	60.000	50.789	9.211
2	Recovery of Arrears	3.878	0.000	3.878
3	License fee (Dangerous & Offensive Trades)	0.500	0.244	0.256
4	Arrear License fee (Dangerous & Offensive Trades)	0.700	0.000	0.700
5	General Bus Stand Fee	1.450	1.385	0.065
6	Fee for Approval Building Plans	1.000	0.313	0.687
7	Fee for Approval Building Plans	3.000	2.105	0.895
8	Conversion Fee	10.000	3.340	6.660
9	Advertising fee of bill board/Hoardings	0.750	0.669	0.081
10	Rent of Municipal Property	6.553	5.899	0.655
11	Arrears (Other fee Misc. fee)	2.633	0.964	1.670
Total		90.464	65.708	24.758

Annex – R
[Para 1.4.4.3]

Non recovery of TMA dues from the owners of illegal housing schemes – Rs 1.274 million

(Rupees in million)

Sr. No.	Name of Scheme	Location	Area (Kanal)	Scrutiny Fee	Planning Permission Fee	Sanction Fee	Approval of design for w/S, sewerage	Approval of design for road, bridge and footpath	Total
1	Riaz Town	Aslam Model Colony	190 K (App)	-	0.019	0.190	0.095	0.095	0.666
2	Gulshan-e-Iqbal (since 1998)	By Pass Road,	81 K 1M	-	0.005	0.081	0.041	0.041	0.265
3	Khayaban-e-Akhter (Since 1998)	Abasia Canal City,	78 K	1000	0.005	0.078	0.039	0.039	0.343
Total									1.274

Annex – S
[Para 1.5.2.5]

Irregular expenditure on account of POL – Rs 8.213 million

(Rupees in million)

Sr. No.	Month	Rate of Diesel Charged	Rate of Petrol Charged	Diesel Purchased	Petrol Purchased	Amount (Diesel)	Amount (Petrol)
1	July,14	112.90	111.90	6,460	427	0.729	0.048
2	Aug,14	112.90	111.90	6,045	260	0.682	0.029
3	Sep,14	111.80	110.50	8,070	550	0.902	0.061
4	Oct,14	111.00	107.60	7,060	520	0.784	0.056
5	Nov,14	103.60	96.40	6,755	410	0.700	0.040
6	Dec,14	96.50	86.70	6,630	420	0.640	0.036
7	Jan,15	88.50	80.40	7,140	440	0.632	0.035
8	Feb,15	82.90	72.40	5,880	440	0.487	0.032
9	Mar,15	82.90	72.40	6,250	430	0.518	0.031
10	Apr, 15	86.00	76.40	6,280	520	0.540	0.040
11	May,15	86.00	76.40	6,395	460	0.550	0.035
12	June,15	89.50	79.10	6,355	470	0.569	0.037
Total				79,320	5347	7.733	0.48
Grand Total							8.213

Annex – T
[Para 1.5.2.7]

Irregular payment of electricity charges –Rs 5.853 million

(Rupees in million)

Sr. No.	Meter No.	Total
1	28156330721300	0.019
2	28156330720700	0.031
3	28156330720800	0.018
4	28156330720900	0.034
5	28156330721000	0.017
6	28156330721100	0.016
7	28156330464108	0.015
8	28156310516501	0.276
9	28156330924801	2.510
10	28156330851505	2.498
11	51563103093000	0.419
Total		5.853

Annex-U
[Para 1.5.2.11]

Irregular expenditure due to splitting of indents – Rs 1.055 million

(Rupees in million)

Sr. No.	Token No.	Date	Description	Amount
1	-	-	Purchase of CCTV 2 Cameras	0.052
2	-	-	Purchase of CCTV 2 Cameras	0.052
3	797	07.01.15	Purchase of electric items for Moharram	0.032
4	798	07.01.15	Purchase of electric items for Moharram	0.069
5	799	07.01.15	Purchase of electric items for Moharram	0.076
6	800	07.01.15	Purchase of electric items for Moharram	0.078
	806	07.01.15	Purchase of electric items for Moharram	0.098
8	805	07.01.15	Purchase of electric items for Moharram	0.090
9	807	07.01.15	Purchase of electric items for Moharram	0.098
10	427	27.10.14	Purchase of wire for flood relief camp	0.009
11	425	27.10.14	Purchase of wire for flood relief camp	0.010
12	424	27.10.14	Purchase of wire for flood relief camp	0.009
13	426	27.10.14	Purchase of wire for flood relief camp	0.010
14	423	27.10.14	Purchase of wire for flood relief camp	0.010
15	91	04.07.14	Purchase of wire Khar Dar	0.075
16	89	04.07.14	Purchase of T-iron, cement etc.	0.059
17	-	June, 15	Purchase of pipe for occasion	0.098
18	-	June, 15	Purchase of pipe for occasion	0.099
19	93	04.07.14	Purchase of pipes and electric items for Sasta Ramzan Bazar	0.025
20	94	04.07.14	Purchase of pipes and electric items for Sasta Ramzan Bazar	0.006
Total				1.055

Annex-V
[Para 1.5.4.4]

Non-realization of conversion fee – Rs 11.195 million

(Rupees in million)

LIST OF PRIVATE HIGH SCHOOL

Sr. No.	Name of School	Tehsil	Enrolment	No. of Teacher	Rate Per Marla	Area Marlas	Value of Plot	Conversion Fee
1	Islamia Public (Boys) School 11-College Road	Liaquat Pur	250	10	0.15	20	3.000	0.300
2	Sir Syed Higher Secondary Schools (Girls) abbasian Road	Liaquat Pur	155	12	0.15	20	3.000	0.300
3	Fatima Girls Higher Secondary Schools	Liaquat Pur	225	14	0.15	20	3.000	0.300
4	English Grammar Higher Secondary Schools Girls	Liaquat Pur	266	17	0.15	20	3.000	0.300
5	Muslim Model Public Higher Secondary Schools Boys	Liaquat Pur	268	16	0.2	20	4.000	0.400
6	Swait Secondary School	Liaquat Pur	230	12	0.2	20	4.000	0.400
7	Kazmi Public girls Higher School	Liaquat Pur	250	15	0.15	20	3.000	0.300
8	Gohar Public Higher School	Liaquat Pur	200	16	0.15	20	3.000	0.300
9	Al-Wahab Public (Girls) Higher School Colledge Road	Liaquat Pur	130	10	0.15	20	3.000	0.300
10	Al-Ghazali Public H/S 36-Circular Road Khachi Mandi LQP	Liaquat Pur	148	11	0.28	20	5.600	0.560
11	Iqra Secondary School Boys Low Income Housing Scheme	Liaquat Pur	257	13	0.07	20	1.400	0.140
12	The Premier Scondary School College Road	Liaquat Pur	315	10	0.15	20	3.000	0.300

Sr. No.	Name of School	Tehsil	Enrolment	No. of Teacher	Rate Per Marla	Area Marlas	Value of Plot	Conversion Fee
13	City Public Higher School Park Road	Liaqat Pur	586	30	0.2	20	4.000	0.400
14	The Educator Higher School fatima Campus	Liaqat Pur	360	12	0.15	20	3.000	0.300
15	The Imperial (Boys) Higher Secondary Schools Housing Scheme	Liaqat Pur	75	12	0.2	20	4.000	0.400
16	Imperial Girls H/S Housing Scheme	Liaqat Pur	70	11	0.2	20	4.000	0.400
17	Minha Public Higher School	Liaqat Pur	218	13	0.2	20	4.000	0.400
18	Bismillah Higher Secondary Schools (Boys) Faisal Town	Liaqat Pur	135	12	0.2	20	4.000	0.400
19	The Educator (Fatima Campus) Girls Secondary	Liaqat Pur	120	10	0.15	20	3.000	0.300
20	Sowat Boys H/SS	Liaqat Pur	265	13	0.2	20	4.000	0.400
21	Sowat Girls H/SS	Liaqat Pur	189	13	0.2	20	4.000	0.400
22	Shine Star Public Higher School 23/a Housing Scheme	Liaqat Pur	180	13	0.2	20	4.000	0.400
23	Quaid-E- Millat Public Model high School Gulshan-e- usman Col. Chak 70'A	Liaqat Pur	200	11	0.12	20	2.400	0.240
Sub Total							79.400	7.940
LIST OF PRIVATE MIDDLE SCHOOL								
Sr. No.	Name of School	Tehsil	Enrolment	No. Of Teacher	Rate Per Marla	No. of Marlas	Value of Plot	Conversion Fee
1	Jinnah public school kachi Mandi	Liaqat Pur	191	11	0.150	15	2.250	0.225

Sr. No.	Name of School	Tehsil	Enrolment	No. of Teacher	Rate Per Marla	Area Marlas	Value of Plot	Conversion Fee
2	Al Raza Public Model School Kachi Mandi	Liaqat Pur	135	8	0.150	15	2.250	0.225
3	Tameer-e-Now Model school Pakki mandi	Liaqat Pur	146	8	0.200	15	3.000	0.300
4	AL-Wahid Model School House No. 147/C-4 Housing Scheme	Liaqat Pur	133	11	0.200	15	3.000	0.300
5	Scholars Model Public School Allama Iqbal Town	Liaqat Pur	255	15	0.200	15	3.000	0.300
6	Pakistan Children Model Middle School Kachi Mandi	Liaqat Pur	209	7	0.150	15	2.250	0.225
7	Zikriya English Model E/S Kachi Mandi	Liaqat Pur	84	8	0.150	15	2.250	0.225
8	Al-Siraj Public Model School Kachi Mandi	Liaqat Pur	110	6	0.150	15	2.250	0.225
9	Misali Cadet Middle School Iqbal Town	Liaqat Pur	73	10	0.200	15	3.000	0.300
10	Al-Bagdad Public Model School Ghosia Colony	Liaqat Pur	204	8	0.060	15	0.900	0.090
11	Ever Green Education System Fooji Colony	Liaqat Pur	241	10	0.150	15	2.250	0.225
12	Minhaj Middle School Fooji Colony	Liaqat Pur	210	11	0.150	15	2.250	0.225
13	Bright Future Public Middle School Rehmani Colony	Liaqat Pur	177	10	0.060	15	0.900	0.090
14	Bright Horizan Public M/S New Housing Scheme	Liaqat Pur	150	7	0.200	15	3.000	0.300
Sub Total							32.550	3.255
Grand Total							111.950	11.195

Annex – W
[Para 1.5.4.5]

Difference of plots in original and revised maps – Rs 9.329 million

(Rupees in million)

Sr. No.	Plot No	Block	Size of Plot (Marla)	Rate / Marla	Amount
1	15-A	B-3	10	0.200	2.000
2	21-A	C-1	15.778	0.100	1.578
3	33-A	C-2	7	0.080	0.560
4	45-A	C-3	9	0.100	0.900
5	163-A	C-4	7	0.080	0.560
6	187-A	C-4	7	0.080	0.560
7	215-A	C-4	7	0.080	0.560
8	70-A	C-4	5	0.080	0.400
9	8-A	C-7	3.86	0.200	0.771
10	9-A	C-7	3.86	0.200	0.771
11	65	C-7	0.478	0.200	0.096
12	66	C-7	0.478	0.200	0.096
13	67	C-7	0.478	0.200	0.096
14	68	C-7	0.478	0.200	0.096
15	69	C-7	0.478	0.200	0.096
16	70	C-7	0.478	0.200	0.096
17	71	C-7	0.478	0.200	0.096
Total					9.329

Annex-X
[Para 1.5.4.8]

Unjustified expenditure on different events – Rs 1.300 million

(Rupees in million)

Sr. No.	Token No.	Date of token	Description	Amount
1	668	10.12.2014	Contingent Bill for multi media sound sys,lighting on 14th august	0.096
2	669	10.12.2014	Contingent Bill for lime stone on 14th august	0.010
3	665	10.12.2014	Contingent Bill for panaflex on 14th august	0.097
4	666	10.12.2014	Contingent Bill for hire of crockery, chair, sofa on 14th august	0.099
5	670	10.12.2014	Contingent Bill for refreshment on 14th august	0.020
6	671	10.12.2014	Contingent Bill for poet and singers fee on 14th august	0.027
7	673	10.12.2014	Contingent Bill for video making, operator on 14th august	0.024
8	667	10.12.2014	Contingent Bill for lighting on 14th august	0.097
	674	10.12.2014	Contingent Bill for banners and panaflex on 14th august	0.069
10	675	10.12.2014	Contingent Bill for trophies, firework on 14th august	0.074
11	676	10.12.2014	Contingent Bill for purchase of misc. expense on 14th august	0.018
12	677	10.12.2014	Contingent Bill for national, flag , badges on 14th august	0.043
13	797	07.01.2015	Purchase of Electric Items for Moharram	0.032
14	798	07.01.2015	Purchase of Electric Items for Moharram	0.069
15	799	07.01.2015	Purchase of Electric Items for Moharram	0.076
16	800	07.01.2015	Purchase of Electric Items for Moharram	0.078
17	806	07.01.2015	Purchase of Electric Items for Moharram	0.098
18	805	07.01.2015	Purchase of Electric Items for Moharram	0.090
19	807	07.01.2015	Purchase of Electric Items for Moharram	0.098
20	804	07.01.2015	Rent of Emergency lights and generator etc. for Moharram	0.085
Total				1.300

Annex-Y
[Para 1.5.4.9]

Non accountal of consumable stores – Rs 1.269 million

(Rupees in million)

Sr. No.	Token No.	Date	Description	Amount
1	1154	07.04.15	Purchase of energy savers	0.008
2	59	24.07.14	Purchase of lime stone for Eid-ul-Fiter	0.009
3	60	24.07.14	Purchase of lime stone for Eid-ul-Fiter	0.009
4	-	-	Purchase of stationery	0.068
5	98	04.07.14	Purchase of pipe for water supply line	0.023
6	91	04.07.14	Purchase of wire Khar Dar	0.075
7	89	04.07.14	Purchase of T-iron, cement etc.	0.059
8	-	June, 15	Purchase of pipe for occasion	0.098
9	-	June, 15	Purchase of pipe for occasion	0.099
10	-	June, 15	Purchase of stationery	0.010
11	-	June, 15	Purchase of stationery	0.008
12	1527	23.06.15	Purchase of panaflex board	0.008
13	1524	23.06.15	Purchase of banners	0.007
14	695	13.12.14	Purchase of banners	0.010
15	677	10.12.14	Purchase of Pipe, flags, bans, bachs etc.	0.043
16	674	10.12.14	Purchase of panaflex banners for 14th Aug	0.069
17	550	25.11.14	Purchase of crockery	0.008
18	552	25.11.14	Purchase of crockery	0.010
19	551	25.11.14	Purchase of crockery	0.009
20	1215	22.04.15	Purchase of crockery	0.004
21	93	04.07.14	Purchase of pipes and electric items for Sasta Ramzan Bazar	0.025
22	94	04.07.14	Purchase of pipes and electric items for Sasta Ramzan Bazar	0.006
23	797	07.01.15	Purchase of electric items for Moharram	0.032
24	798	07.01.15	Purchase of electric items for Moharram	0.069
25	799	07.01.15	Purchase of electric items for Moharram	0.076
26	800	07.01.15	Purchase of electric items for Moharram	0.078
27	806	07.01.15	Purchase of electric items for Moharram	0.098
28	805	07.01.15	Purchase of electric items for Moharram	0.090

Sr. No.	Token No.	Date	Description	Amount
29	807	07.01.15	Purchase of electric items for Moharram	0.098
30	850	19.01.15	Purchase of Limestone for Jashn-e-Eid Melad-un-Nabi	0.015
31	427	27.10.14	Purchase of wire for flood relief camp	0.009
32	425	27.10.14	Purchase of wire for flood relief camp	0.010
33	424	27.10.14	Purchase of wire for flood relief camp	0.009
34	426	27.10.14	Purchase of wire for flood relief camp	0.010
35	423	27.10.14	Purchase of wire for flood relief camp	0.010
Total				1.269