



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

Preface

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the audit of all Receipts and Expenditures of the Local Fund and public account of Tehsil/Tehsil Municipal Administrations is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of Tehsil Municipal Administrations of District Sahiwal for the Financial Year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs1 million or more and also the non-compliant observations which were included in Annex-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case 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 results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 30 including 20 officers and other staff. Total mandays available were 6,275 and the budget amounting to Rs 13.800 million in Audit Year 2013-14. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of two TMAs of District Sahiwal for the Financial Year 2012-2013 and the findings are included in this Audit Report.

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

The total Development Budget of above mentioned TMAs in District Vehari for the Financial Year 2012-13, was Rs 369.437 million and expenditure incurred was of Rs 204.614 million, showing savings of Rs 164.824 million. The total Non Development Budget for Financial Year 2012-13 was Rs 592.402 million and expenditure was of Rs 360.378 million, showing savings of Rs 232.024 million. The

reasons for savings in Development and Non development Budgets are required to be provided by TMO and PAO concerned.

Audit of TMAs of District Sahiwal was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations, economical procurement of assets and hiring of services etc.

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

a. Scope of Audit (Audit of Expenditure and Receipts)

Audit of development expenditure of Rs 51.153 million was carried out, out of the total expenditure of Rs 204.613 million and Audit of non-development expenditure Rs 90.094 million out of the total expenditure of Rs 360.678 million for the Financial Year 2012-2013 was conducted, which are 30% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Sahiwal for the Financial Year 2012-13 was Rs564.992million, out of which overall expenditure of Rs169.497 million was audited, which is 30% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total overall receipt of TMAs of District Sahiwal for the financial year 2012-13 was Rs355.858million, out of which overall receipt of Rs 88.965 million was audited which, is 25 % of total receipt.

b. Recoveries at the Instance of Audit

Recoveries of Rs183.757 million were pointed out through various audit parasand no was effected till the compilation of this Report. Out of the total recoveries Rs68.908 Million was not in the notice of the Executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to 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. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

d. Audit Impact

Significant issues like non-production of record, outstanding recoveries, financial irregularities and non-compliance of rules were provided by Audit PAOs agreed in DAC meetings to effect recoveries relating to water charges, conversion fee of private housing schemes, map fees, etc. This huge amount of outstanding recoveries would bring revenue to Government exchequer besides promulgation of rules and financial discipline.

In some cases, PAOs agreed to hold enquiries to rule out reasons for non-production of record to Audit/deviation from financial discipline, overpayments to contractors etc. and fix responsibilities accordingly.

e. Desk Audit

Desk review helped auditors in understanding the systems, procedures, environment of entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of Appropriation Account. As a result, certain irregularities and overpayments were identified, which were communicated to field audit officers for verification and follow-up action.

f. Comments on Internal Control and Internal Audit department

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

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

g. The Key Audit Findings of the Report

- i. Misappropriation / fraud involving Rs 2.359 million noted in one case¹.
- ii. Non production of record involving Rs 138.510 million noted in one case².
- ii. Non-compliance of Rules and Regulations involving Rs 30.013 million noted in four cases³.
- iii. Performance issues involving Rs 181.398 million were noted in nine cases⁴.

Audit Paras on the accounts for 2012-13 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annex-A).

¹ Para 1.2.1.2

²

³

⁴

h. Recommendations

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

- i. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non production of record.
- ii. Enforcement for execution of valid contract agreements
- iii. Recoveries be made besides action against TMO concerned for non-recovery of TMA receipts
- iv. Strengthening of internal controls
- v. Holding of DAC meetings in time and compliance of DAC directives and decisions in letter and spirit
- 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 omissions and commissions.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

| Sr. No. | Description | No. | Budget |
|---------|---|-----|----------|
| 1 | Total Entities (PAOs) in Audit Jurisdiction | 03 | 1522.618 |
| 2 | Total formations in Audit Jurisdiction | 03 | 1522.618 |
| 3 | Total Entities (PAOs)/ DDOs Audited | 03 | 564.992 |
| 4 | Total Formations Audited | 03 | 564.992 |
| 5 | Audit & Inspection Reports | 03 | 564.992 |
| 6 | Special Audit Reports | Nil | Nil |
| 7 | Performance Audit Reports | Nil | Nil |
| 8 | Other Reports (Relating to TMA) | Nil | Nil |

Table 2: Audit Observations regarding Financial Management

(Rupees in million)

| Sr. No. | Description | Amount Placed under Audit Observation |
|--------------|---|---------------------------------------|
| 1 | Unsound Asset management | 0 |
| 2 | Weak Financial management | 183.757 |
| 3 | Weak Internal controls relating to financial management | 0 |
| 4 | Others | 168.523 |
| Total | | 352.280 |

Table 3: Outcome Statistics**Expenditure Outlay Audited****(Rupees in million)**

| Sr. No. | Description | Expenditure On Acquiring Physical Assets (Procurement) | Civil Works | Receipts | Others | Total Current Year | Total Last Year |
|----------------|---|---|--------------------|-----------------|---------------|---------------------------|------------------------|
| 1 | Outlays audited | 4.520 | 204.614 | 560.779 | 355.858 | 1125.771* | 1,824.212* |
| 2 | Amount placed under audit observations / irregularities | 1.319 | 1.711 | 183.757 | 165.493 | 352.280 | 257.374 |
| 3 | Recoveries pointed out at the instance of audit | - | - | 183.757 | - | 183.757 | 195.869 |
| 4 | Recoveries accepted / established at audit instance | - | - | 183.757 | - | 183.757 | 195.869 |
| 5 | Recoveries realized at the instance of audit | - | - | - | - | - | - |

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs564.992 million.

Table 4: Irregularities Pointed Out

| | | (Rupees in million) |
|--------------|--|--------------------------------|
| Sr. No. | Description | Amount under Audit observation |
| 1 | Violation of rules and regulations and violation of principle of propriety and probity in public operations. | 30.013 |
| 2 | Reported cases of fraud, embezzlement, thefts, and misuse of public resources. | 2.359 |
| 3 | Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements. | - |
| 4 | If possible quantify weaknesses of internal control systems. | 181.398 |
| 5 | Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money. | 138.510 |
| 6 | Non production of record to Audit | - |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 352.280 |

Table 5: Cost Benefit

| | | (Rupees in million) | |
|---------|--|---------------------|------------------|
| Sr. No. | Description | Amount (2013-14) | Amount (2012-13) |
| 1 | Outlays Audited (Items 1 Table 3) | 1,106.11 | 2135.318 |
| 2 | Expenditure on Audit | 0.128 | 0.085 |
| 3 | Recoveries realized at the instance of Audit | 0.653 | 2.183 |
| 4 | Cost-Benefit Ratio | 512% | 3% |

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, SAHIWAL

1.1 INTRODUCTION

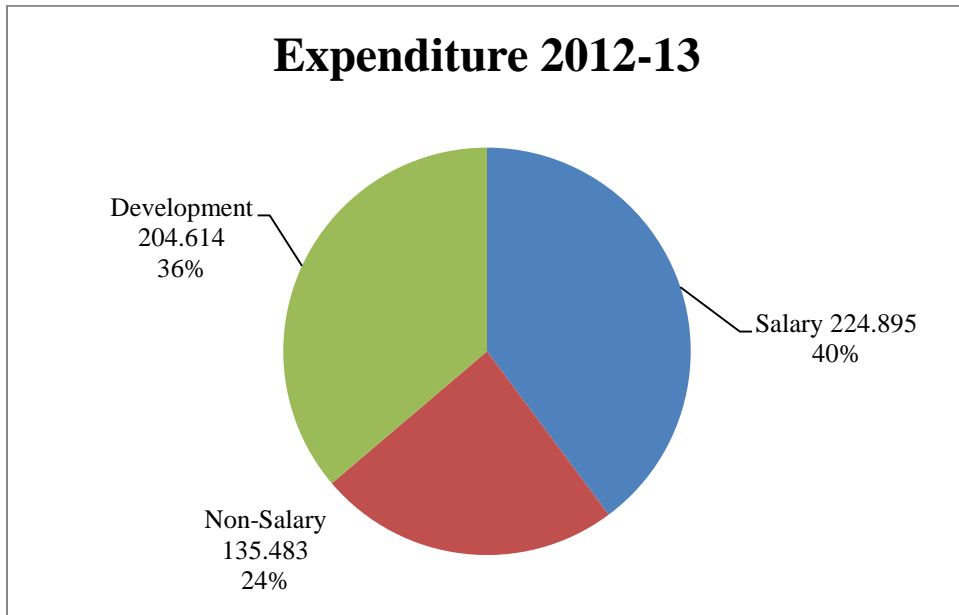
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in million)

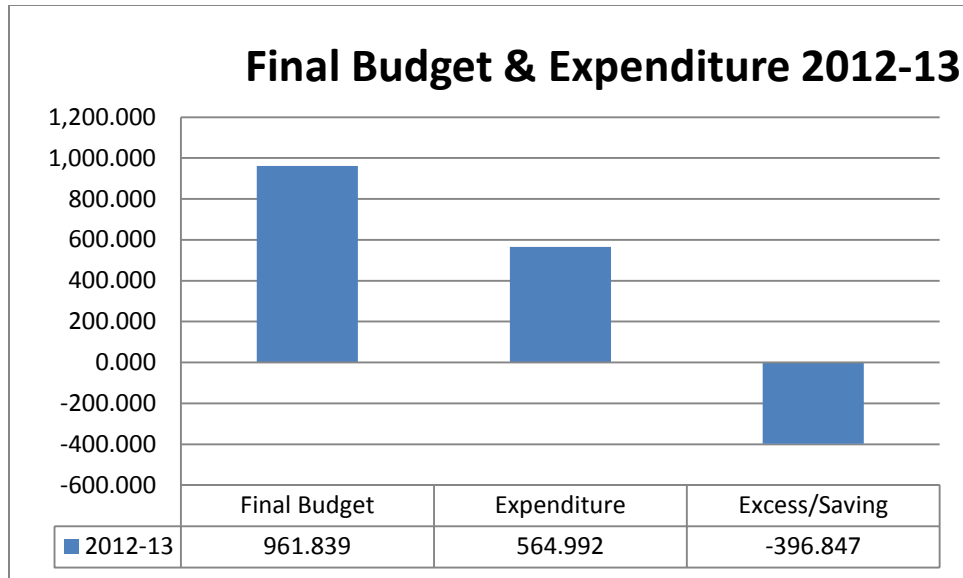
| 2012-13 | Budget | Expenditure | Excess (+) / | % |
|--------------|-----------------|----------------|-----------------|-------------|
| | | | Saving (-) | (Saving) |
| Salary | 348.669 | 224.895 | -123.773 | -35% |
| Non-salary | 243.733 | 135.483 | -108.250 | -44% |
| Development | 369.437 | 204.614 | -164.824 | -45% |
| Revenue | 560.779 | - | - | - |
| Total | 1522.618 | 564.992 | -396.847 | -41% |



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

As per Budget Books for the financial year 2012-2013 of TMAs in District Sahiwal, the original and final budgets were Rs961.839 million. Total expenditures incurred by these TMAs during financial year 2012-2013 were Rs 564.992 million. There was a saving of Rs 396.847 million, for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

The comparative analysis of the budget and expenditure of current financial years is depicted as under:



1.1.2 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13

Audit Paras reported in Annex-I of last year Audit Report have not been attended to despite the directions of DAC. These paras are reported at the end of this Report.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

| S. No. | Audit Report Year | No. of Paras | Status of PAC/ZAC Meeting |
|--------------|-------------------|--------------|---------------------------|
| 1 | 2009-12 | 19 | Nil |
| 2 | 2012-13 | 11 | Nil |
| Total | | 30 | |

As indicated in the above table, no PAC/ZAC meeting was convened to discuss the Audit Report of TMAs, Sahiwal.

Audit Paras

1.2 Tehsil Municipal Administration, Sahiwal

1.2.1 Misappropriation

1.2.1.2 Non-Recovery of Rent of Shops – Rs 2.359 Million

According to Rule (1) (b) of Punjab Local Government (Property) Rules, 2003 the period of lease of property shall be up to five years at a time. Further, according to Rule 76 of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

TMO Sahiwal did not recover of Rs 2.359 million during F.Y 2012-13. Mr. Atta Muhammad ex-clerk collected rent of shops by charging less rates /reducing rates due to which TMA sustain a loss of Rs 4.146 million. During enquiry, misappropriation was established/ proved and Rs 1.787 million was recovered and Rs 2.359 million was still outstanding. Due to negligence of Tehsil Municipal authorities, amount was misappropriated and government suffered a loss of Rs 2.359 million.

Audit is of the view that due to weak internal controls, amount of rent of shop was misappropriated.

Misappropriation of rent of shops resulted in loss to government.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the reply.

Despite various efforts, DAC meeting was not convened. No further progress was intimated till the finalization of this Report.

Audit recommends disciplinary action against the concerned, besides recovery of government loss, under intimation to Audit.

[AIR Para No. 13]

1.2.2 Non-Production of Record

1.2.2.1 Non-Production of Vouched Accounts – Rs 138.51 Million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, Section 14(3) of AGP Ordinance requires that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Tehsil Municipal Officer Sahiwal did not produce the vouched accounts amounting Rs 119.132 million of various Expenditure and Receipt Heads despite several verbal & written requests and the same remained unaudited. Detail is given below:

- Complete record of Rent of Shops, Demand and Collection registers, record regarding receipts etc. amounting to Rs 4,269,506
- Complete record of Rent of Land, Demand and Collection registers, record regarding receipts etc. amounting Rs 5,616,913
- All stock registers of durables, consumables and dead stock
- Service books and personal files of staff
- Register of immovable and movable properties and permanent stock register
- Detail of illegal constructions and efforts initiated by the department to legalize them

- Detail of encroachments' challans, proof of deposits and complete record regarding receipts of TO (R) branch amounting Rs 293,300
- Liability development schemes record of TMA fund Rs 23,547,649
- Record of Development Schemes of PP-220 Rs 14,353,588
- Record of Liability Schemes of Deposit works Rs 1,133,004
- Record of Maintenance & Repair Scheme of Rs 3,247,610
- Record of CM Special initiate Scheme of Rs 60,449,952
- Record of on-going schemes of 2012-13 Rs 6,220,461
- Record of POL consumption / Log books covering POL expenditure of Rs 19,381,435

Audit is of the view that due to poor management, the record was not produced.

Non-production of record constitutes violation of government rules and legal provisions and an attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the reply.

Despite various efforts, DAC meeting was not convened. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility and appropriate disciplinary action against the concerned DDO for non-production of record.

[AIR Para No.01,03]

1.2.3 Irregularity and Non- Compliance

1.2.3.1 Unjustified Expenditure of POL without Consumption Record –Rs 18.60 Million

According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, 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. Further, there shall be maintained, in respect of every Government vehicle, a logbook in Form ‘A’ wherein shall be entered in the journeys performed by a Government vehicle. The logbook maintained under sub-rule (1) shall remain in the custody of the driver in-charge of the vehicle and shall be examined and signed by the Officer in charge every day at the time the driver is relieved from duty, according to Rule 9 (1) and (20) of the West Pakistan Government Staff Vehicles (Use and Maintenance) Rules, 1969.

Tehsil Municipal Officer Sahiwal made payment of Rs 18.600 million on account of POL for during F.Y 2012-13. The entire expenditure was doubtful on the following grounds:

- i. There were no consumption record available for tractors performing the routine function and in the absence of same the utilization of POL could not be verified.
- ii. The Officer in-charge also did not countersign the log book to ensure the reliability of book keeping.
- iii. Speedo-meters of most of the vehicles were out of order and meter reading was written on the log books on average basis of the vehicles.
- iv. In log books, no information was given that proves that POL was misappropriated.

(Amount in Rupees)

| Sr. No. | Designation/Officers | Budget Grant | Expenditure |
|--------------|---|-------------------|-------------------|
| 1 | Superintendent Fire Brigade Vehicles. | 600,000 | 483,974 |
| 2 | Tehsil Officer (I&S) Road & Garden Gange | 6,550,000 | 6,495,035 |
| 3 | Chief Officer (Head Quarter) Tractor Trolleys Sanitation Patter Engine Generator Aram Roll Sucker Machine Generator Machine etc | 12,000,000 | 11,622,226 |
| Total | | 19,150,000 | 18,601,235 |

Audit is of the view that due weak financial management, unjustified utilization of POL was made.

Unjustified utilization of POL resulted in misappropriation of public money.

Matter was reported to the Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the reply.

Despite various efforts, DAC meeting was not convened. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure, under intimation to Audit.

[AIR Para No. 03]

1.2.3.2 Uneconomical Expenditure on Various Festivals- Rs 8.383 Million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's web site. Procurement opportunities over Rs 100,000 and up to Rs

2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Tehsil Municipal Officer Sahiwal made expenditure of Rs 8.383 million during the period of 2012-13 on account of hiring generator , arranging Ramzan Bazar, Jashn-e-Azadi, Eid Milad-un-Nabi , Jashn-e-Baharan , Purchase of Pedestal Fans, Banners, shields, sound system, cable, generator etc without advertising on PPRA website **Annex-C**.

Audit also observed the following shortcomings:

- i. Quotation notice and Quotation were received after the start of work or at the time of preparing of bills. Uneconomical rates were charged.
- ii. Neither any document was available to verify nor was any supporting record e.g. WAPDA load shedding schedule, attached. No requisition was available.
- iii. Huge amount were spent on Tentage for Ramzan Bazar by one contractor only amounting Rs. 2.742 million, no record of shops / stall was available or any report submitted to Administrator for daily number of shop or stall opened in Ramzan Bazar.
- iv. No status was known for the purchase of pedestal fans on Ramzan Bazar.
- v. Heavy expenditure was made on hiring of generator but no record was available to verify the use of generator or any request from official for its requirement.

Audit is of the view that due to poor financial management, procurement rules were not followed.

Non-compliance of procurement rules resulted in uneconomic purchase and benefits of competitive bidding were not achieved.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the reply.

Despite various efforts, DAC meeting was not convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 09, 16]

1.2.3.3 Unjustified Purchase of Electrical Items for Street Lights– Rs 1.711 Million

According to Rule 42 (b) of PPRA Rules, 2009 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Tehsil Officer (I&S) Sahiwal purchased electrical items for street lights of Rs1.711 million through quotations without advertising on PPRA's website during the year 2012-13. **Annex-D**

Audit is of view that due to weak internal controls, purchase of electrical items was made without advertisement.

Non compliance of government instructions resulted in uneconomical purchase.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure, under intimation to Audit.

[AIR Para No. 15]

1.2.3.4 Uneconomical Expenditure on Purchase of Ornamental Plants – Rs 1.319 Million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Tehsil Municipal Officer Sahiwal made payment of Rs 1.319 million to one contractor name MS Malik & Co. for purchase of ornamental plants during the period 2012-13 on account of ornamental plants without advertising on the website of PPRA **Annex-E.**

Audit also observed the following shortcomings:

1. Quotations were called instead of open tendering process and all the quotations were called by hand and not under sealed cover.
2. No plant and tree register was made
3. Ornamental plants purchased from non-development budget needed justification
4. No APR was obtained
5. No stock entry of the purchase was shown
6. Same plants were purchased in huge quantity on the same day.

Audit is of the view that due to poor financial management, procurement rules were not followed.

Non-compliance of procurement rules resulted in uneconomical purchase and benefits of competitive bidding were not achieved.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the detailed reply.

Despite various efforts, DAC meeting was not convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 17]

1.2.4 Performance

1.2.4.1 Less Collection of Rent of Shops – Rs 59.954 Million

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

TO (Finance) Sahiwal did not collect rent of shops of Rs 59.954 million during financial years 2012-13 from various shopkeepers/vendors. **Annex-F**

Audit is of the view that due to poor financial management, rent of government shops could not be realized.

Non-realization of rent of shops resulted in loss of TMA funds.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the reply.

Despite various efforts, DAC meeting was not convened. No further progress was intimated till the finalization of this Report.

Audit recommends that immediate recovery be made, besides action against the concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 02]

1.2.4.2 Non-Collection of Conversion and Map Fee from Illegal Commercial Construction–Rs 35.845 Million

According to Rule 60 (a) of Chapter –VIII of Punjab weekly gazette 2009, conversion fee for the conversion of residential, industrial, peri-urban area or

intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

Tehsil Officer (P&C) Sahiwal did not take any action against the owners of illegal construction of commercial buildings without approval of maps. Due to non-approval of maps and collection of commercialization fee & map fee, government suffered a loss of Rs 35.845 million. Necessary detail is enclosed.

(Amount in Rupees)

| Type of Building | Name of Developer | Address | Total Area in Marlas | Per Marla Rate | Land Valuation | Map Fee | Conversion Fee | Total |
|--------------------|-------------------|-------------------------|----------------------|----------------|----------------|----------------|-------------------|-------------------|
| Commercial Markets | Iris Market | Church Road Sahiwal | 40 | 800,000 | 32,000,000 | 76,230 | 6,400,000 | 6,476,230 |
| Commercial Markets | Al-Noor Market | Church Road Sahiwal | 30 | 1,000,000 | 30,000,000 | 57,173 | 4,564,560 | 4,621,733 |
| Commercial Markets | Super Market | Liaqat Road Sahiwal | 80 | 1,500,000 | 120,000,000 | 152,460 | 24,000,000 | 24,152,460 |
| Commercial Markets | Industrial Estate | Chak No. 91/9-L Sahiwal | 2240 | 850,000 | 1,904,000,000 | - | 595,000 | 595,000 |
| Total | | | | | | 285,863 | 35,559,560 | 35,845,423 |

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

Inefficiency in collection of receipts resulted in loss to government.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the detailed reply.

Despite various efforts, DAC meeting was not convened. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned DDO, besides recovery, under intimation to Audit.

[AIR Para No. 04]

1.2.4.3 Illegal Establishment of Unapproved Housing Colonies without Payment of TMA Dues – Rs 14.293 Million

According to Notification No: 1400 dated 25.06.2010 of Tehsil Municipal Administration Chichawatni and in the light of para- 3 sub para-5 of Punjab Local Government Taxation Laws 2001, the following rates will be levied for the collection of fee:

- i. NOC fee of Rs 25,000 per housing scheme
- ii. Land sub-division fee of Rs 2,000 per kanal on the schemes of below 100 kanal
- iii. Map fee of Rs 5,000 per acre

Tehsil Municipal Officer Sahiwal did not recover the amount of Rs 14.293 million on account of Map Fee, conversion fee from the owners of Housing Societies situated in jurisdiction of TMA Sahiwal during the for the year 2012-13. TO (P & C) did not take any action against unapproved housing colonies, due to which amount of Rs 14.293 million was outstanding. **Annex-G**

Audit is of the view that due to financial mismanagement and inefficiency, map fee, land sub-division fee and NOC fee could not be recovered.

Non-recovery of dues from the owners of illegal housing schemes resulted in loss of TMA funds.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the detailed reply.

Despite various efforts, DAC meeting was not convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixing of responsibility against the TO (P&C) for not taking any actions against the owners/builders of illegal housing schemes, under intimation to Audit.

[AIR Para No. 05]

1.2.4.4 Non-Recovery of Water Rate Charges – Rs 12.588 Million

According to Rule 76 of PDG & TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. Further, according to Rule 12(2) PLG (Taxation) Rules, 2001, for recovery of arrears of land revenue, a statement of account certified by the TO (F) shall be forwarded to the Collector of the District to recover the sum demanded as arrears of land revenue from the defaulters.

Tehsil Municipal Officer Sahiwal did not recover water rate charges which resulted in non-recovery of Rs 12.588 million during 2012-13. Neither the TMO made efforts to recover the arrears nor cases of defaulters were sent to district collector as arrears of land revenue. The detail is enclosed in **Annex-H**.

Audit is of the view that due to weak financial management and inefficiency, government revenue was not realized.

Non recovery of receipts resulted in loss to government.

Matter was reported to Tehsil Municipal Officer in February, 2014. TMO received the audit observation but did not provide the detailed reply.

Despite various efforts of Audit, DAC meeting was not convened. No further progress was intimated till the finalization of this Report.

Audit recommends immediate recovery and fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para No.07]

1.3 Tehsil Municipal Administration, Chichawatni

1.3.1 Performance

1.3.1.1 Less- Collection of Rent of Shops – Rs24.648 Million

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

TO (Finance) Chichawatni did not collect rent of shops of Rs 24.648 million during financial year 2012-13 from various shopkeepers/vendors. Necessary detail is enclosed.

(Amount in Rupees)

| Description | | | Recovery | Balance |
|---|--------------|------------------|-------------------|-------------------|
| | No. of Shops | Amount | | |
| Arrears Recoverable as on 01-07-2012 | 1760 | 27,216,142 | 8,304,628 | 18,911,514 |
| Current demand of 2012-13 | 1760 | 13,200,000 | 7,463,176 | 5,736,824 |
| Total Recoverable during 2012-13 | | 4,807,736 | 71,590,823 | 24,648,338 |

Audit is of the view that due to poor financial management, rent of government shops could not be realized.

Non-realization of rent of shops resulted in loss of TMA funds.

The matter was reported to TMO during February, 2014. DDO replied that hectic efforts were under way to recover rent from defaulters. In DAC meeting held on 19-03-2014, DAC directed the TMO to expedite recovery, besides taking action against the responsible. No further progress was intimated till the finalization of this Report.

Audit recommends that immediate recovery be made, besides action against the concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 01]

1.3.1.2 Illegal Establishment of Unapproved Housing Colonies without Payment of TMA Dues – Rs 10.806 Million

According to Notification No: 1400 dated 25.06.2010 of Tehsil Municipal Administration Chichawatni and in the light of para- 3 sub para-5 of Punjab Local Government Taxation Laws 2001, the following rates will be levied for the collection of fee:

- i. NOC fee of Rs 25,000 per housing scheme
- ii. Land sub-division fee of Rs 2,000 per kanal on the schemes of below 100 kanal
- iii. Map fee of Rs5,000 per acre

Tehsil Officer (P & C) Chichawatni did not collect the map fee of Rs 1.985 million, land sub-division fee of Rs 4.496 million , NOC fee of Rs 1.325 million and conversion fee of Rs 3.00 million during the F.Y 2012-13 from the developers of various housing schemes. The maps of those housing colonies were not approved but they were running their business as detailed in **Annex-I**.

Audit is of the view that due to financial mismanagement and inefficiency, map fee, land sub-division fee and NOC fee could not be recovered.

Non-recovery of dues from the owners of illegal housing schemes resulted in loss of TMA funds.

The matter was reported to TMO during February, 2014. DDO replied that a sum of Rs 6,112,950 had been recovered, rest of the amount would be recovered. In

DAC meeting held on 19-03-2014, DAC directed to T.O (P&C) to recover the amount besides take up the matter with Revenue Department for red entry. No further progress was intimated till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility against the TO (P&C) for not taking any actions against the owners/builders of illegal housing schemes, under intimation to Audit.

[AIR Para No. 20]

1.3.1.3 Non-Collection of Conversion & Map Fee from Illegal Commercial Construction – Rs 7.964 Million

According to Rule 60 (a) of Chapter –VIII of Punjab weekly gazette 2009, conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

Tehsil Officer (P&C) Chichawatni did not take any action against the owners of illegal construction of commercial buildings without approval of maps. Due to non-approval of maps and collection of commercialization fee & map fee, government suffered a loss of Rs 7.964 million. **Annex-J**

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

Inefficiency in collection of receipts resulted in loss to government.

The matter was reported to TMO during February, 2014. DDO replied that amount in question would be recovered and results would be intimated accordingly.

In DAC meeting held on 19-03-2014, DAC directed to that show cause notices be issued to the concerned besides for recovery of dues. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned DDO, besides recovery, under intimation to Audit.

[AIR Para No. 14]

1.3.1.4 Non-Recovery of Rent of Land – Rs 7.903 Million

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

Tehsil Officer (Finance)Chichawatni did not recover dues of Rs7.903 million on account of rent from 275 land holders. Neither the allottee used to construct shops nor paid rent. In spite of that TO (Finance) did not cancel the lease. Detail of outstanding amount is given in **Annex-K**.

Audit is of the view that due to poor financial management, rent of land could not be realized in full amount.

Non realization of rent of land from defaulters resulted in loss to TMA funds.

The matter was reported to the TMO during February, 2014. DDO replied that plots were leased for shops since 1992-93. Most of the cases the white plots were constructed shops and rent was being recovered and few shops as mentioned in para were not constructed for cite problems. In DAC meeting held on 19-03-2014, DAC directed to TMO to expedite recovery besides taking action against the responsible. No further progress was intimated till the finalization of this Report.

Audit recommends that immediate recovery be made, besides action against the concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 06]

1.3.1.5 Non-Recovery of TMA Dues From the Owner of Industrial Units– Rs 7.397 Million

According to Rule 60(1)(a)(b)(c)(d)(e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a City District Government or a Tehsil Municipal Administration for industrial use of land shall collect 5% of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available

TO (P&C) Chichawatni did not recover the Conversion fee, Map fee and Completion fee from the owners of various Industrial Units in the jurisdiction of TMA Chichawatni which resulted in short collection of various fees amounting to Rs 7.397 million. The detail is given bellow:

(Amount in Rupees)

| Sr. No. | Name | Area | Address | Conversion Fee | Map Fee | Completion fee | Total |
|----------------|--------------------------------|-------------|----------------|-----------------------|----------------|-----------------------|------------------|
| 1. | Haji Iqbal Hassan | 4 Acre | 15 Mor | 4,62,000 | 17,42,400 | 2,000 | 2,206,400 |
| 2. | Ch. Mukhtar, Muhammad Tahir | 5 Acre | 11 Mor | 7,20,000 | 21,78,000 | 2,000 | 2,900,000 |
| 3. | Raja SajjadHaider | 6 Acre | 100/12-L | 8,76,000 | 13,06,800 | 2,000 | 2,184,800 |
| 4. | Muhammad Riaz S/o GhulamRasool | 2 Kanal | 171/9-L | 15,000 | 89,455 | 2,000 | 106,455 |
| TOTAL | | | | | | | 7,397,655 |

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

Non collection of receipts resulted in loss to government.

The matter was reported to TMO during February, 2014. DDO replied that the owners of the industries were served notices but they had failed to submit their files. A comprehensive campaign was being launched to recover the TMA dues. In DAC meeting held on 19-03-2014, DAC directed to expedite recovery. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned DDO, besides recovery, under intimation to Audit.

[AIR Para No.19]

**Non Compliant Paras of Annex-I of
Audit Report for the Audit Year 2012-13**

1.4 Tehsil Municipal Administration Sahiwal

1.4.1 Unauthorized Purchases without Advertisement on PPRA Website - Rs 564,480

According to rule 12 (1) procurement over one hundred thousand and upto the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Tehsil Officer Sahiwal purchases plants, 2 no. fog machines and spray pumps without advertisement on PPRA website. The detail of payment is as under.

| (Amount in Rupees) | | | |
|---------------------------|-------------------|-------------|----------------|
| Head of Purchase | Voucher No | Date | Total |
| Supply of Fogas Machine | 161 | 8/12/2011 | 326,000 |
| Supply of Plants | 203 | 14/4/2012 | 238,480 |
| Total | | | 564,480 |

Audit is of view that due to weak internal controls, purchase of items was made without advertisement.

Non compliance of government instructions resulted in uneconomical purchase.

Matter was reported to the Tehsil Municipal Officer during October, 2012. DDO replied that purchased was made after getting approval from the competent authority and advertisement in daily national newspapers.

Despite various efforts, DAC meeting was not convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure, under intimation to Audit.

[AIR Para No.28]

1.4.2 Excess Payment of 20% Overhead Charges and Contractor Profit – Rs 318,930

According to the Finance Department Notification No.RO (tech) FD-18-29/2004 dated 03.03.2005 plant and machinery and other store items like generators, lifts, air-conditioners and air-conditioning equipment, electric motors, turbines, PABX, Audio Video system, street lights, furnishing items should not be purchased through the contractors by allowing 20% profits and over heads, but these store items are required to be purchased as per the procedure prescribed in the Purchase Manual.

Tehsil Municipal officer Sahiwal purchased the store items from the contractor instead from the distributor / and made the excess payment of contractor profit & overhead charges of Rs 318,930. **Annex-L**

Audit is of view that due to weak financial management, purchase was made from contractor.

Due to non-compliance of government instructions resulted into excess payment was made.

Matter was reported to the Tehsil Municipal Officer during October, 2012. DDO did not submit any reply.

Despite various efforts, DAC meeting was not convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility besides recovery of amount under intimation to Audit.

[AIR Para No.38]

1.5 Tehsil Municipal Administration Chichawatni

1.5.1 Loss to Government Due to Charging of Excess Rate on Tuff Tiles – Rs430, 688

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

Tehsil Officer (I&S) Chichawatni made excess payment to contractor amounting to Rs 430,688 by charging excess rate of tuff tiles. Detail bellow: (The excess rate analysis is given in **Annex-M**.)

(Amount in Rupees)

| Name of Work | Quantity (sft) | Rate Paid per sft | Rate Payable | Difference | Recovery |
|--|----------------|-------------------|--------------|------------|----------------|
| Tuff tiles shaheed-e-millat and sadar bazaar chichawatni | 26918 | 71 | 55 | 16 | 430,688 |
| Recovery of Rs. | | | | | 430,688 |

Audit is of view that due to weak financial management, high rates were paid.

Due to approval of high rates resulted into excess payment was made.

Matter was reported to the Tehsil Municipal Officer during October, 2012. DDO did not submit any reply.

Despite various efforts, DAC meeting was not convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility besides recovery of amount under intimation to Audit.

[AIR Para No.25]

1.5.2 Non-Deduction of House Rent Allowance and Recovery thereof - Rs 57,600

According to Government of the Punjab Finance department (Monitoring Wing) notification No.FD (M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period.

Tehsil Officer Finance did not deduct the house rent allowance and 5% maintenance charges of Rs 57,600 from the employee residing government residence during the F.Y 2010-12. The detail is as under:

(Amount in Rupees)

| Name/ Designation | Rate of HRA | Maintenance charges per month | Period | Total |
|---------------------------|-------------|-------------------------------|--------------------------------|---------------|
| Unknown | 1700 | 700 | 01.07.2010 to 30.06.2012 | 57,600 |
| Amount of recovery | | | | 57,600 |

Audit is of view that due to weak internal control, deduction of government dues was not made.

Due to non-deduction / recovery of government dues resulted into excess payment.

Matter was reported to the Tehsil Municipal Officer during October, 2012. DDO did not submit any reply.

Despite various efforts, DAC meeting was not convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility besides recovery of amount under intimation to Audit.

[AIR Para No.20]

Annex

Annex-I**(Amount in Rupees)**

| Name of TMA | Sr. No | Para No. | Subject | Amount | Nature |
|--------------------|---------------|-----------------|--|---------------|-----------------------|
| TMA Sahiwal | 1 | 22 | Irregular Expenditure on Camp Office of Administrator | 540,342 | Non-Compliance |
| TMA Sahiwal | 2 | 23 | Overpayment due to Non-deduction of Royalty of Earth Work Excavation | 428,088 | Weak Internal Control |
| TMA Sahiwal | 3 | 24 | Non-recovery of Sewerage Fee | 403,885 | Performance |
| TMA Sahiwal | 4 | 25 | Excess Payment in the scheme of "Costruction of Road Linning and Painting of Divider Mission Chowk to SadarChowkSahiwal" | 373,088 | Weak Internal Control |
| TMA Sahiwal | 5 | 26 | Irregular and Excess Payment in the scheme of "Road Marking of Sahiwal City" | 276,539 | Weak Internal Control |
| TMA Sahiwal | 6 | 27 | Overpayment due to Non-deduction of Shrinkage in the Earth Work for Bank Measurements | 233,585 | Weak Internal Control |
| TMA Sahiwal | 7 | 28 | Irregular / Uneconomic Purchases in Violation of PPRAs Rules | 197,500 | Non-Compliance |
| TMA Sahiwal | 8 | 29 | Loss to Government due to Negligence and Non-recovery of License Fee | 113,000 | Performance |
| TMA Sahiwal | 9 | 30 | Defective Rate Analysis and Excess Payment in the scheme of Tuff Tile | 99,571 | Weak Internal Control |
| TMA Sahiwal | 10 | 31 | Defective Rate Analysis and Excess Payment in the scheme of "Costruction and Improvement of | 44,844 | Weak Internal Control |

| | | | JammiaFaridia | | |
|-----------------|----|----|---|-----------|-----------------------|
| TMA Sahiwal | 11 | 32 | Loss to Government due to Non Recovery of Professional Tax | 30,000 | Performance |
| TMA Chichawatni | 12 | 2 | Less Recovery of Water Rate Charges | 79,644 | Performance |
| TMA Chichawatni | 13 | 3 | Less Recovery of Miscellaneous Receipts | 7,256 | Performance |
| TMA Chichawatni | 14 | 4 | Less collection of Income Government suffer loss | 247,262 | Performance |
| TMA Chichawatni | 15 | 10 | Less Recovery from contractor of General Bus Stand | 58,031 | Performance |
| TMA Chichawatni | 16 | 17 | Excess expenditure on POL | 341,415 | Non-Compliance |
| TMA Chichawatni | 17 | 18 | Non-recovery of NOC, completion & Building Approval fee of cellular/BTS towers from telecommunication companies | 1,204,000 | Performance |
| TMA Chichawatni | 18 | 21 | Loss of government due to non collection of liquidated damages | 222,227 | Weak Internal Control |
| TMA Chichawatni | 19 | 31 | Excess payment to contractor for excess quantities at site | 41,551 | Weak Internal Control |

MFDAC PARAS TMAs DISTRICT SAHIWAL

(Rupees in Million)

| Name Of TMA | Sr. No | Para No. | Subject | Amount |
|-----------------|--------|----------|---|---------------|
| TMA Sahiwal | 1 | 6 | Un-authorized Payment of Contingent Paid Staff | 12.771 |
| TMA Sahiwal | 2 | 8 | Irregular Expenditure on Development beyond Competency | 7.548 |
| TMA Sahiwal | 3 | 10 | Non-obtaining of Map fee, Development charges and Conversion fee for Commercial use of land | 4.493 |
| TMA Sahiwal | 4 | 11 | Irregular and Doubtful Expenditure on Sport Activities | 4.052 |
| TMA Sahiwal | 5 | 12 | Non-obtaining of Additional Performance Securities | 3.575 |
| TMA Sahiwal | 6 | 14 | Un-authorized Repair of Machinery and Equipment | 1.823 |
| TMA Sahiwal | 7 | 18 | Misappropriation / Doubtful Expenditure on Repair of Vehicles | 1.130 |
| TMA Sahiwal | 8 | 19 | Irregular Expenditure on Repair of Residential and Office Building | 0.791 |
| TMA Sahiwal | 9 | 20 | Loss to Government due to Non-imposing of Fine on Late Completion | 0.703 |
| TMA Sahiwal | 10 | 21 | Non-maintenance of Record of Security Deposit of TMA Shops | 0.556 |
| Total | | | | 37.442 |
| TMA Chichawatni | 1 | 7 | Low monthly rent of highly business-shops in the heart of city and loss to TMA | 2.516 |
| TMA Chichawatni | 2 | 8 | Non-auction of old machinery and trees of TMA valuing | 2.171 |
| TMA Chichawatni | 3 | 11 | Unauthorized construction of shops on the land of schools, community | 1.748 |

| | | | | |
|--------------------|----|----|---|---------------|
| | | | center etc and illegal allotment of shops on political basis | |
| TMA Chichawatni | 4 | 12 | Non-Production of PLA Pass Book | |
| TMA Chichawatni | 5 | 13 | Non-Recovery of Rent of Buildings of Municipal Property | 1.255 |
| TMA Chichawatni | 6 | 23 | Doubtful Heavy Expenditure on Account of Tentage and recovery of unjustified expenditure amounting | 1.842 |
| TMA Chichawatni | 7 | 27 | Unjustified Expenditure on Account of POL & repair of Fire Brigade | 0.414 |
| TMA Chichawatni | 8 | 28 | Excess payment to contractor by approving Higher Rates of Tuff tile in rate analysis | 1.333 |
| TMA Chichawatni | 9 | 29 | Excess payment to contractor by approving Higher Rates of Tuff tile in rate analysis | 0.543 |
| TMA Chichawatni | 10 | 32 | Excess payment to contractor by approving Higher Rates of Tuff tile in rate analysis | 0.906 |
| TMA Chichawatni | 11 | 34 | Recovery on account of non-imposition of penalty for non-completion of work after extension granted by TMO within stipulated period | 0.225 |
| TMA Chichawatni | 12 | 35 | Recovery on account of non-imposition of penalty for non-completion of work within stipulated period | 0.405 |
| TMA Chichawatni | 13 | 37 | Non-Production of Record | - |
| Total | | | | 13.358 |
| Grand Total | | | | 50.800 |

TMAs of SAHIWAL District

Budget and Expenditure Statement for Financial Years 2012-2013

(Amount in Rupees)

| 2011-12 | Budget | Expenditure | Excess (+) / | % |
|--------------|-----------------|----------------|-----------------|-------------|
| | | | Saving (-) | (Saving) |
| Salary | 348.669 | 224.895 | -123.773 | -35% |
| Non-salary | 243.733 | 135.483 | -108.250 | -44% |
| Development | 369.437 | 204.614 | -164.824 | -45% |
| Revenue | 560.779 | - | - | - |
| Total | 1522.618 | 564.992 | -396.847 | -41% |

Annex-C

[Para 1.2.3.2]

Uneconomical Expenditure on account of Various Festivals- Rs 8.383 Million

(Amount in rupees)

| Date | Description | Vr. No. | Amount | Contractor Name |
|---|--------------------------------------|----------------|------------------|------------------------|
| Expenditure of Ramazan Bazar 2012-13 | | | | |
| | Tentage | | | |
| 23/8/12 | Chair and siting arrangements | 332-8/12 | 306,872 | Salman Builders |
| 23/8/12 | Tentage etc. | 333-8/12 | 933,326 | Salman Builders |
| 23/8/12 | Table Chair etc. | 334-8/12 | 255,116 | Salman Builders |
| 23/8/12 | Tentage etc. | 335-8/12 | 285,516 | Salman Builders |
| 23/8/12 | Tentage etc. | 336-8/12 | 227,405 | Salman Builders |
| 23/8/12 | Table Chair etc. | 337-8/12 | 153,070 | Salman Builders |
| 23/8/12 | Carpets & other sitting arrangements | 338-8/12 | 209,526 | Salman Builders |
| 23/8/12 | Tentage etc. | 339-8/12 | 247,887 | Salman Builders |
| 22/1/13 | Tentage chairs etc. | 371-1/13 | 123,430 | Salman Builders |
| Total | | | 2,742,148 | |
| | Flexs& Banners | | | |
| 8/3/2012 | Making Flexes for Ramazan Bazar | 138-8/12 | 69,086 | Damam Publicity |
| 8/3/2012 | Making Flexes for Ramazan Bazar | 139-8/12 | 23,453 | Damam Publicity |
| 18/8/2012 | Banners for Model Bazar | 312-8/12 | 6,486 | AsgharPublicity |
| 18/8/2012 | Banners for RamazanBazar | 313-8/12 | 5,010 | AsgharPublicity |

| | | | | |
|--|-------------------------------------|-----------|------------------|----------------------|
| 27/8/12 | Banners for R. bazar | 358-8/12 | 4,324 | Salman Builders |
| 15/9/12 | Fixing Flexs | 278-9/12 | 15,000 | Damam Publicity |
| 18/12/1 2 | Pumphlets for R.B | 182-12/12 | 10,000 | M.A. Rana photos |
| 28/12/1 2 | Pumphlets for R.B | 1/12/2013 | 21,000 | Salman Builders |
| Total | | | 154,359 | |
| 18/8/20 12 | Snaps of Model Bazar | 314-8/12 | 3,779 | M.A. Rana photos |
| 18/8/20 12 | Snaps of Ramazan Bazar | 315-8/12 | 2,538 | M.A. Rana photos |
| Total | | | 6,317 | |
| 25/10/1 2 | Rent of Generator at R.B | 614-10/12 | 49,500 | Naeem Construction s |
| 22/1/13 | Rent of Generator at R.B | 372-1/13 | 413,965 | Salman Builders |
| Total | | | 463,465 | |
| 26/07/1 2 | Electric Cable for R.Bazar | 202-7/12 | 16,487 | Ahmad Electric Store |
| 8/9/201 2 | Token, Tags for Parking | 185-8/12 | 6,889 | M. Saleem |
| 9/7/201 2 | Purchase Pedistal Fans | 173-9/12 | 75,335 | Salman Builders |
| Total | | | 98,711 | |
| Grand Total | | | 3,465,000 | |
| Expenditure of Jashn-e-Azadi&MiladNabi (PBUH) 2012-13 | | | | |
| 9/7/201 2 | Rent of Sound system at JashneAzadi | 179-9/12 | 22,658 | Salaman Builders |
| 9/7/201 2 | Rent of Fans at Jashn-e-Azadi | 171-9/12 | 15,020 | Salaman Builders |
| 9/7/201 2 | Rent of Generator | 172-9/12 | 23,500 | Salaman Builders |
| 19/9/12 | Tentage at Jashn-e-Azadi | 298-9/12 | 100,280 | Salaman Builders |
| 19/9/12 | Temporary Light at Jashn-e-Azadi | 310-9/12 | 38,890 | Salaman Builders |

| | | | | |
|---|--|--|------------------|----------------------|
| 13/12/12 | Flags and Colour Buntings at jashn-e-Azadi | 123-12/12 | 320,653 | M. Saleem Contractor |
| 18/12/12 | Snaps at Jashn-e-Azadi | 181-12/12 | 13,750 | |
| 22/1/13 | Muharram Tentage, Lights etc. | 373-1/13, 374-1/13, 375-1/13, 376-1/13, 377-1/13, 378-1/13 | 592,211 | Salman Buildes |
| 5/9/2013 | Lights at EidMiladNabi (PBUH) | 256-5/13 | 470,327 | Salman Buildes |
| 5/9/2013 | Tentage at EidMiladNabi (PBUH) | 257-5/12 | 61,171 | Salman Buildes |
| Total | | | 1,658,460 | |
| Expenditure of Jashn-e-Baharan 2012-13 | | | | |
| 18-03-13 | Chara for Horses | 229-4/13 | 100,000 | Malik & Co. |
| 16-03-13 | Purchase of Shields & Medals | 230-4/13 | 100,000 | Malik & Co. |
| no date on bill | Purchase of Shields & Medals | 228-4/13 | 80,000 | Malik & Co. |
| 10/3/2013 | Chara for Horses | 225-4/13 | 100,000 | Malik & Co. |
| no date on bill | Purchase of Track Suits | 220-4/13 | 50,000 | Malik & Co. |
| 17-06-13 | Refreshment | 323-6/13 | 99,000 | Malik & Co. |
| no date on bill | Tentage for Jinnah Hall | 361-5/13 | 99,934 | Salman Buildes |
| no date on bill | Rent for Generator Mall Mandi | 362-5/13 | 132,600 | Salman Buildes |
| no date on bill | Rent for Generator Zafar Ali Stadium | 363-5/13 | 33,600 | Salman Buildes |
| no date on bill | Rent for Generator Kanan Park | 364-5/13 | 280,800 | Salman Buildes |
| no date on bill | Tentage for Mall Mandi | 365-5/13 | 111,790 | Salman Buildes |
| no date on bill | Tentage for Jinnah Hall | 366-5/13 | 76,570 | Salman Buildes |
| no date on bill | Rent for Generator Jinnah Hall | 362-5/13 | 50,400 | Salman Buildes |
| no date on bill | Tentage for Mall Mandi | 368- | 202,700 | Salman |

| | | 5/13 | | Buildes | |
|--|---|-------------------------------|--------------------|----------------|------------------------|
| no date on bill | Rent for Generator for CM visit at Govt College | 369-5/13 | 52,600 | Salman Buildes | |
| no date on bill | Tentage for Zafar Ali Stadium | 370-5/13 | 94,290 | Salman Buildes | |
| Total | | | 1,664,284 | | |
| Expenditure On Hiring of Generators | | | | | |
| Dates | Generator Type | Location | Voucher No. | Amount | Supplier Name |
| 28.7.12 to 6.8.12 | 35 KVA with Diesal | Ramzan Bazar | 385-8/12 | 99,000 | Naeem Construction Co. |
| 7.8.12 to 16.8.12 | 35 KVA with Diesal | Ramzan Bazar | 384-8/12 | 99,000 | Naeem Construction Co. |
| 18.7.12 to 28.8.12 | 35 KVA with Diesal | Ramzan Bazar | 383-8/12 | 99,000 | Naeem Construction Co. |
| 29.6.12 to 9.7.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 186-7/12 | 100,000 | M. Serwar & Co. |
| 3.10.12 to 12.10.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 616-10/12 | 100,000 | M. Nadeem Contractor |
| 18.6.12 to 28.6.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 147-7/12 | 100,100 | M. Serwar & Co. |
| 10.7.12 to 20.7.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 246-8/12 | 100,000 | M. Nadeem Contractor |
| 21.7.12 to 31.7.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 247-8/12 | 100,000 | M. Nadeem Contractor |
| 12.8.12 to 22.8.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 252-9/12 | 100,000 | M. Nadeem Contractor |
| 1.8.12 to 11.8.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 250-9/12 | 100,000 | M. Nadeem Contractor |
| 28.7.12 to 29.8.12 | 50 KVA with Diesal | Tube Well Jahaz Ground | 251-9/12 | 99,000 | M. Nadeem Contractor |
| 18.5.12 to 27.5.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 203-11/12 | 100,000 | Wali Sons |

| | | | | | |
|--------------------|------------------------|----------------------------------|-------------------|------------------|--------------------|
| 28.5.12 to 6.6.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 204- 11/1 2 | 100,000 | Wali Sons |
| 8.5.12 to 17.5.12 | 200 KVA with Diesal | Disposal KachaNoor Shah Road | 205- 11/1 2 | 100,000 | Wali Sons |
| 7.6.12 to 16.6.12 | 200 KVA with Diesal | Disposal Kacha Noor Shah Road | 206- 11/1 2 | 100,000 | Wali Sons |
| 1.6.13 to 12.6.13 | 50 KVA with Diesal | Disposal Doosera Ground | 386- 6/13 | 100,000 | Salman Builders |
| Total | | | | 1,596,100 | |
| Grand Total | | | | 8,383,844 | |

Annex-D

[Para 1.2.3.3]

Unjustified Purchase of Electrical Items for Street Lights– Rs1.711 million

(Amount in rupees)

| Sr. No. | Nature of Expense | Dated | Amount |
|----------------|--|--------------|------------------|
| 1 | Providing / fixing Martial Street light Scheme No.3 Farid Tehsil. | 23/8/12 | 29,878 |
| 2 | Providing / fixing Switch on off Street light and wire different Places city area. | 23/8/12 | 99,300 |
| 3 | Providing / fixing Martial Street light Yadgarkinan Park | 9/7/2012 | 24,999 |
| 4 | Fixing wire in TMA office | 9/7/2012 | 24,600 |
| 5 | Providing / fixing Street in GhoraChowk. | 9/7/2012 | 25,000 |
| 6 | Providing / fixing Street light Katchi Paki road Harappa. | 9/7/2012 | 24,780 |
| 7 | Paint Poll Street Lights | 19/9/12 | 96,000 |
| 8 | Paint Poll Street Lights | 13/12/12 | 99,200 |
| 9 | Providing / fixing Street light Maharam-ul-Haram | 18/12/12 | 98,940 |
| 10 | Providing / fixing Street light Maharam-ul-Haram | 27/12/12 | 98,940 |
| 11 | Providing / fixing Street light EssaNagri Amato Colony | 5/9/2013 | 37,000 |
| 12 | Providing / fixing Street light Maharam-ul-Haram | 5/9/2013 | 35,408 |
| 13 | Repair of Transformer Street light near Graveyards | 8/3/2012 | 67,500 |
| 14 | Repair of Transformer Street light Winding | 18/8/2012 | 54,778 |
| 15 | Providing / fixing Street light in Harass Chowk | 18/8/2012 | 22,925 |
| 16 | Paint Poll Street Lights in different Roads city area. | 27/8/12 | 99,200 |
| 17 | Paint Electric Polls Street lights different Roads city area. | 15/9/12 | 99,200 |
| 18 | Supply / fitting Electric Polls | 18/12/12 | 88,700 |
| 19 | Supply / fitting and paint Electric Polls. | 28/12/12 | 100,000 |
| 20 | Purchase Street Lights | 8/3/2012 | 99,100 |
| 21 | Purchase Street Lights for JoggiChowk | 18/8/2012 | 100,000 |
| 22 | Fixing Street light PakpattanChowk to JamiaRashida | 18/8/2012 | 98,150 |
| 23 | Paint Electric Poles Different Road city area | 27/8/12 | 99,200 |
| 24 | Supply street lights for session court | 15/9/12 | 88,000 |
| Total | | | 1,710,798 |

Annex-E**[Para 1.2.3.5]****Uneconomical Expenditure on Purchase Of Ornamental Plants -Rs1.319 Million****(Amount in rupees)**

| Sr. No. | Supplier Name | Contingent Voucher No. | Particular | Qty. | Rate | Amount |
|----------------|----------------------|-------------------------------|-----------------------------|-------------|-------------|---------------|
| 1 | Malik & Co | 208-4/13 | Flex Plant Size 5' | 19 | 450 | 8,550 |
| | | | Ashok Plant 5'' | 20 | 270 | 5,400 |
| | | | Poutinian Plants 7' | 2370 | 30 | 71,100 |
| | | | Merry Gold Gainda 7'' Gamla | 500 | 30 | 15,000 |
| 2 | Malik & Co | 209-4/13 | Flex Plant Size 5' | 65 | 450 | 29,250 |
| | | | Ashok Plant 5'' | 80 | 270 | 21,600 |
| | | | Poutinian Plants 7' | 810 | 30 | 24,300 |
| 3 | Malik & Co | 210-4/13 | Flex Plant Size 5' | 64 | 450 | 28,800 |
| | | | Ashok Plant 5'' | 70 | 270 | 18,900 |
| | | | Poutinian Plants 7' | 850 | 30 | 25,500 |
| | | | Kangi Palm Plant 4' | 4 | 5,500 | 22,000 |
| 4 | Malik & Co | 211-4/13 | Flex Plant Size 5' | 33 | 450 | 14,850 |
| | | | Kangi Palm Plant 7' | 3 | 5,500 | 16,500 |
| | | | Poutinian Plants 7' | 2000 | 30 | 60,000 |
| | | | LaijoStonia Plants 7'' | 25 | 3,500 | 8,750 |
| 5 | Malik & Co | 212-4/13 | Flex Plant Size 5' | 123 | 450 | 55,350 |
| | | | Ashock Plant 5' | 125 | 270 | 33,750 |
| | | | Kangi Palm Plant 4' | 2 | 5,500 | 11,000 |
| 6 | Malik & Co | 213-4/12 | Flex Plant Size 5' | 20 | 450 | 9,000 |
| | | | AmmalTass Plants 5' | 30 | 300 | 9,000 |
| | | | U-Forvia Plant sizes 7' | 2635 | 30 | 79,050 |
| | | | JaikoRindo Plants 7'' | 10 | 300 | 3,000 |
| 7 | Malik & Co | 214-4/13 | Flex Plant Size 5' | 100 | 450 | 45,000 |

| | | | | | | |
|--------------|------------|----------|---------------------------------|------|-------|------------------|
| | | | Ashok Plant 5' | 100 | 270 | 27,000 |
| | | | Takomma Plant 4' Gammla | 80 | 350 | 28,000 |
| 8 | Malik & Co | 215-4/13 | Plutonian Plant 7' | 2500 | 30 | 75,000 |
| | | | Merry Gold Gainda 7' | 834 | 350 | 25,020 |
| 9 | Malik & Co | 216-4/13 | AmmalTass Plant 7' | 100 | 300 | 30,000 |
| | | | Ashok Plant 5' | 150 | 270 | 40,500 |
| | | | JaikoRainda Plant 7' | 100 | 300 | 30,000 |
| 10 | Malik & Co | 217-4/13 | JaikoRindo Plant 7' | 30 | 300 | 9,000 |
| | | | Poutinian Plant 7' Gamla | 2550 | 30 | 75,600 |
| | | | LaijoStonia 7' | 30 | 350 | 10,500 |
| 11 | Malik & Co | 218-4/13 | Flex Plant Size 5' | 8 | 450 | 3,600 |
| | | | Ashok Plant 5'' | 8 | 270 | 2,160 |
| | | | Poutinian plant 7'' Gamla | 2370 | 30 | 71,100 |
| | | | Merry Gold Gainda 7'' Gamla | 842 | 30 | 25,260 |
| 12 | Malik & Co | 219-4/13 | Poutinian Plant 7'' gamla | 2435 | 30 | 73,050 |
| | | | Merry Gold Gainda 7'' Gamla | 850 | 30 | 13,500 |
| | | | Gobhi Flower Plant 7'' | 450 | 30 | 13,500 |
| 13 | Malik & Co | 220-4/13 | Track Suit for Jashan-e-Baharan | 25 | 2,000 | 50,000 |
| 14 | Malik & Co | 221-4/13 | Flex Plant Size 5'' | 100 | 450 | 45,000 |
| | | | Ashok Plant 5'' | 204 | 270 | 55,080 |
| Total | | | | | | 1,318,520 |

Annex-F**[Para 1.2.4.]****Less Collection of Rent of Shops–Rs59.954 Million****(Amount in Rupees)**

| Market | No. of Shops | Demand | | | Recovery | Balance |
|-------------------------|--------------|------------------------|----------------------------|-------------------|------------------|-------------------|
| | | Arrear up to 30.6.2012 | Annual Rent for FY-2012-13 | Total | | |
| Jinnah Shopping Centers | 60 | 45,752,948 | 8,284,755 | 54,037,703 | 0 | 54,037,703 |
| Gulistan Road Market | 64 | 0 | 3,687,612 | 3,687,612 | 0 | 3,687,612 |
| Jinnah Road TMA office | 20 | 1,221,128 | 470,746 | 1,691,874 | 495,994 | 1,195,880 |
| Cruch Road | 42 | 6,862 | 450,136 | 456,998 | 456,998 | 0 |
| Jhal Road | 46 | 21,104 | 416,760 | 437,864 | 398,528 | 39,336 |
| InderNiazi Pull | 55 | 15,924 | 337,564 | 353,488 | 303,136 | 50,352 |
| Godown under Old Bridge | 13 | 4,217 | 25,692 | 29,909 | 25,708 | 4,201 |
| Koti No. 25 | 1 | 635,418 | 304,020 | 939,438 | 0 | 939,438 |
| Haaz Food Corner | 1 | 0 | 201,900 | 201,900 | 201,900 | 0 |
| Total | 302 | 47,657,601 | 14,179,185 | 61,836,786 | 1,882,264 | 59,954,522 |

Annex-G**[Para 1.2.4.3]****Illegal Establishment of Unapproved Housing Colonies without Payment of Dues – Rs14.293 million****(Amount in rupees)**

| Sr. No. | Name of Housing Schemes | Status | Remarks | Outstanding Amount |
|----------------|---|-----------------|----------------|---------------------------|
| 1 | Ijaz Block 87/6-R | File Submission | Notice issued | 552,000 |
| 2 | Safari Block 94/6-R | File Submission | Notice issued | 591,450 |
| 3 | Mussa Block Adaa Noor Shah | File Submission | Notice issued | 437,000 |
| 4 | Fiza-e-Madina 82/6-R | File Submission | Notice issued | 540,500 |
| 5 | Rehman Tehsil Noor Shah Road | File Submission | Notice issued | 1,000,000 |
| 6 | Al-Razzaq Villaz 87A/6-R | File Submission | Notice issued | 2,088,000 |
| 7 | Zaheer City (Rubani Block) Housing Scheme | File Submission | Notice issued | 1,630,650 |
| 8 | Awais Block Housing Scheme 82/6-R | File Submission | Notice issued | 264,800 |
| 9 | Ali Tehsil Housing Scheme 90/9-L | File Submission | Notice issued | 2,459,600 |
| 10 | Kaleem Tehsil Housing Scheme 85/6-R | File Submission | Notice issued | 1,032,000 |
| 11 | Amina City Housing Scheme Kacha Paka Noor Shah Road | File Submission | Notice issued | 1,566,850 |
| 12 | Ahsan City Housing Scheme 90/6-R | File Submission | Notice issued | 1,201,500 |
| 13 | Sehgal Block Housing Scheme 89/6-R | File Submission | Notice issued | 220,000 |
| 14 | Al-Rehman City 93/9-L | File Submission | Notice issued | 708,701 |
| Total | | | | 14,293,051 |

Annex-H

[Para 1.2.4.4]

Non-Recovery of Water Rate Charges – Rs12.588 Million

| (Amount in rupees) | |
|---|---------------------|
| Total Water Connection | 15962 |
| Dis Connected | 3066 |
| Dis Connected Due to Non payment | 4415 |
| Free Connection for Social | 236 |
| New Connection | 33 |
| Total Running Connection | 8212 |
| Commercial | 1220 / 110 |
| Domestic | 360 / 8102 |
| | Amount (Rs.) |
| Opening Balance Arrears up to 30-06-2012 | 151,759 |
| Budget Target Water Rate for the year 2012-2013 | 3,000,000 |
| Total Target for the year 2012-2013 | 3,151,759 |
| Recovery Water Rate for the year 2012-13 | 2,723,381 |
| Arrears up to 30-06-2013 | 428,378 |
| Arrears dis-connection due to Non payment | 12,159,189 |
| Total Arrears as on 30.06.2013 | 12,587,567 |

Annex-I**[Para 1.3.1.2]****Illegal Establishment of Unapproved Housing Colonies without Payment of Dues –
Rs10.806 million****(Amount in Rupees)**

| Sr. No | Name of Housing colony | Location | Area in acre | Map fee | Land sub-division fee | NOC fee | Conversion Fee | Recovery |
|---------------|-------------------------------|--------------------|---------------------|----------------|------------------------------|----------------|-----------------------|-----------------|
| 1 | Jinnah Block | Chak No: 40/12-L | 11 | 55000 | 176000 | 25,000 | | 256,000 |
| 2 | Sir Syed block | Chak No: 40/12-L | 12 | 60000 | 192000 | 25,000 | | 277,000 |
| 3 | Pearl garden | Chak No: 40/12-L | 4 | 20000 | 64000 | 25,000 | | 109,000 |
| 4 | Satellite Tehsil | Chak No: 39/12-L | 5 | 25000 | 80000 | 25,000 | | 130,000 |
| 5 | Rehman city | Chak No: 40/12-L | 9 | 45000 | 144000 | 25,000 | | 214,000 |
| 6 | Ideal canal view | Chak No: 109 /12-L | 12 | 60000 | 192000 | 25,000 | | 277,000 |
| 7 | Green Tehsil | Chak No: 39/12-L | 8 | 40000 | 128000 | 25,000 | | 193,000 |
| 8 | NawabTehsil | Chak No: 109 /12-L | 4 | 20000 | 64000 | 25,000 | | 109,000 |
| 9 | HameedTehsil | Chak No: 109 /12-L | 5 | 25000 | 80000 | 25,000 | | 130,000 |
| 10 | SiddiqueTehsil | Chak No: 109 /12-L | 8 | 40000 | 128000 | 25,000 | | 193,000 |
| 11 | Zameercoloney | Chak No: 118 /12-L | 15 | 75000 | 0 | 25,000 | | 100,000 |
| 12 | SikandarTehsil | Chak No: 118 /12-L | 7.5 | 37500 | 120000 | 25,000 | | 182,500 |
| 13 | Daras colony | Chak No: 118 /12-L | 10.5 | 52500 | 168000 | 25,000 | | 245,500 |
| 14 | Bhutta colony | Chak No: 118 /12-L | 5 | 25000 | 80000 | 25,000 | | 130,000 |
| 15 | Allah dad Tehsil | Chak No: 118 /12-L | 4 | 20000 | 64000 | 25,000 | | 109,000 |
| 16 | Allah dad Tehsil phase-ii | Chak No: 118 /12-L | 1 | 5000 | 16000 | 25,000 | | 46,000 |
| 17 | Sundar block | Chak No: 9/11-L | 5 | 25000 | 80000 | 25,000 | | 130,000 |
| 18 | Madina block | Chak No: 9/11-L | 6 | 30000 | 96000 | 25,000 | | 151,000 |

| | | | | | | | | |
|----|-----------------------|--------------------|------|--------|--------|--------|-----------|-----------|
| 19 | Al-BasitTehsil | Iqbalnagar | 4 | 20000 | 64000 | 25,000 | | 109,000 |
| 20 | Canal fort | Chak No: 39 /12-L | 11 | 55000 | 176000 | 25,000 | | 256,000 |
| 21 | ZikriyaTehsil | Chak No: 39 /12-L | 12 | 60000 | 192000 | 25,000 | | 277,000 |
| 22 | ShahbazTehsil | Chak No: 40 /12-L | 3 | 15000 | 48000 | 25,000 | | 88,000 |
| 23 | FaridTehsil | Chak No: 40 /12-L | 7.5 | 37500 | 120000 | 25,000 | | 182,500 |
| 24 | Al-Noor city | Chak No: 109/12-L | 16.5 | 82500 | 0 | 25,000 | | 107,500 |
| 25 | RaiiqbalTehsil | Chak No: 110 /12-L | 7 | 35000 | 112000 | 25,000 | | 172,000 |
| 26 | Sir syedTehsil | Chak No: 118 /12-L | 3 | 15000 | 48000 | 25,000 | | 88,000 |
| 27 | Azan Tehsil | Chak No: 39 /12-L | 6 | 30000 | 96000 | 25,000 | | 151,000 |
| 28 | ZamzamTehsil | Chak No: 39 /12-L | 12 | 60000 | 192000 | 25,000 | | 277,000 |
| 29 | Garden Tehsil | Chak No: 39 /12-L | 0 | 0 | 0 | 25,000 | | 25,000 |
| 30 | Umar garden | Chak No: 40 /12-L | 3.5 | 17500 | 56000 | 25,000 | | 98,500 |
| 31 | Sidra Block | Chak No:40/12-L | 9.5 | 0 | 0 | 0 | 500,000 | 500,000 |
| 32 | Gulshan Ali | Chak No:39/12-L | 9 | 0 | 0 | 0 | 2,500,000 | 2,500,000 |
| 33 | ShahidTehsil | Chak No: 40/12-L | 4 | 20000 | 64000 | 25,000 | | 109,000 |
| 34 | Hamza block | Chak No: 40 /12-L | 3 | 15000 | 48000 | 25,000 | | 88,000 |
| 35 | Nadir city | Chak No: 40 /12-L | 3 | 15000 | 48000 | 25,000 | | 88,000 |
| 36 | Marjan city | Chak No: 40 /12-L | 0 | 0 | 0 | 25,000 | | 25,000 |
| 37 | Gulshan-e-fatima | Chak No: 40 /12-L | 9 | 45000 | 144000 | 25,000 | | 214,000 |
| 38 | Gill Tehsil | Chak No: 40/12-L | 0 | 0 | 0 | 25,000 | | 25,000 |
| 39 | BaghTehsil | Chak No:109 /12-L | 4 | 20000 | 64000 | 25,000 | | 109,000 |
| 40 | Al-jannatTehsil | Chak No: 110/12-L | 3 | 15000 | 48000 | 25,000 | | 88,000 |
| 41 | Al-Noor city phase-ii | Chak No: 110/12-L | 18 | 90000 | 0 | 25,000 | | 115,000 |
| 42 | Al-madinaTehsil | Chak No:110 /12-L | 11 | 55000 | 176000 | 25,000 | | 256,000 |
| 43 | Al-makkahTehsil | Chak No: 110/12-L | 7 | 35000 | 112000 | 25,000 | | 172,000 |
| 44 | Hammad city | Chak No: 118/12-L | 25 | 125000 | 0 | 25,000 | | 150,000 |
| 45 | Rehan city | Chak No: 21/11-L | 12.5 | 62500 | 0 | 25,000 | | 87,500 |
| 46 | IqbalTehsil | Chak No: 21 /11-L | 8 | 40000 | 128000 | 25,000 | | 193,000 |
| 47 | Bismillah garden | Chak No: 21 /11-L | 16 | 80000 | 0 | 25,000 | | 105,000 |

| | | | | | | | | |
|-----------------------|----------------------|---------------------|----|----------------|----------------|------------------|------------------|-------------------|
| 48 | Faisal Tehsil | Chak No: 21 /11-L | 13 | 65000 | 0 | 25,000 | | 90,000 |
| 49 | Kareem garden | Chak No: 22 /11-L | 8 | 40000 | 128000 | 25,000 | | 193,000 |
| 50 | Makkah garden | Chak No: 322/11-L | 8 | 40000 | 128000 | 25,000 | | 193,000 |
| 51 | Ali Tehsil | Chak No: 7/14-L | 4 | 20000 | 64000 | 25,000 | | 109,000 |
| 52 | KhursheedTehsil | Chak No: 164-A/09-L | 3 | 15000 | 48000 | 25,000 | | 88,000 |
| 53 | Madina block | Chak No: 164-A/09-L | 2 | 10000 | 32000 | 25,000 | | 67,000 |
| 54 | BaghTehsil phase-ii | Chak No: 111 / 7-R | 10 | 50000 | 160000 | 25,000 | | 235,000 |
| 55 | BaghTehsil phase-iii | Chak No: 111 / 7-R | 8 | 40000 | 128000 | 25,000 | | 193,000 |
| Total recovery | | | | 1985000 | 4496000 | 1,325,000 | 3,000,000 | 10,806,000 |

[Para 1.3.1.3]

Non-Collection of Conversion & Map Fee from Illegal Commercial Construction – Rs7.964 million

(Amount in rupees)

| Physical Inspection Report of Illegally Constructed/ Under Construction Buildings in TMA Chichawatni | | | | | | | | | | |
|--|------------------------------|---------------|--------------------------------|----------------|---------------------|---------|------------|----------------|----------------|-------------------|
| Sr. No. | Name of owner | Addresses | Type of Building | Area in Marla | Av. Price Per Marla | Map fee | Projection | Conversion fee | Completion fee | Total Recoverable |
| 1 | Ali Abbas | College Road | Shopping Plaza | 2 (3 Storey) | 225,000 | 61,256 | 1,350 | 22,500 | 2,000 | 87,106 |
| 2 | Hafiz Abdul Salam | Burewala Road | Commercial/UBL Bank | 20 | 275,000 | 81,675 | - | 412,500 | 2,000 | 496,175 |
| 3 | Amir Abbas | Bye Pass | Shopping Plaza | 30 | 300,000 | 122,513 | - | 900,000 | 2,000 | 1,024,513 |
| 4 | Husnain | Bye Pass | Car Parking and Shopping Plaza | 40 (2 Storey) | 300,000 | 326,700 | - | 2,400,000 | 2,000 | 2,728,700 |
| 5 | Mirza Sharif | Fawara Chowk | Shopping Plaza | 6 | 300,000 | 24,503 | 1,200 | 180,000 | 2,000 | 207,703 |
| 6 | M. Bilal C/o M. Yousaf Dogar | Bye Pass | Commercial Hall | 8 | 300,000 | 32,670 | 3,000 | 240,000 | 2,000 | 277,670 |
| 7 | Iftikhar Hussain | 11 Block | Bilal Tailor | 0.67 (4 story) | 300,000 | 8,208 | - | 10,050 | 2,000 | 20,258 |
| 8 | Sheikh Abid | 11 Block | United Pharmacy | 3 (3 Story) | 300,000 | 30,628 | - | 45,000 | 2,000 | 77,628 |
| 9 | Zaman & Badar | Commercial | Nia Bazar | 9 (3 Story) | 600,000 | 61,256 | 4,050 | 540,000 | 2,000 | 607,306 |

| | | | | | | | | | | |
|--------------|--------------|-------------------|-----------------|-----------------------------|------------------|------------------|---------------|------------------|---------------|------------------|
| | | Plaza | | | 0 | | | 0 | | |
| 10 | M. Aslam | NiaBazar, Block7 | Omer Plaza | 8.67 (3 Story) | 600,000 | 88,515 | 3,600 | 520,200 | 2,000 | 614,315 |
| 11 | M. Habib | Nia Bazar, Block7 | Habib Garments | 2 (3 Story) | 600,000 | 20,419 | 3,600 | 120,000 | 2,000 | 146,019 |
| 12 | Ehsan Ali | Nia Bazar, Block7 | Shop | 2 (2 Story) | 600,000 | 16,335 | 1,600 | 120,000 | 2,000 | 139,935 |
| 13 | Abrar Shah | Block 3 | Al-haram Plaza | 9 (3 story) | 350,000 | 91,884 | 1,600 | 315,000 | 2,000 | 410,484 |
| 14 | Aslam | Daras Road | Al-Madni Plaza | 3.5 (4 Story) | 350,000 | 42,879 | 1,000 | 140,000 | 2,000 | 185,879 |
| 15 | Abdul Hameed | Block No.7 | Al-Hameed Plaza | 3 marla 5 Sarsai (3 storey) | 350,000 | 43,605 | 2,312 | 126,000 | 2,000 | 173,917 |
| 16 | | Civil Line Road | City Plaza | 20 (2 Story) | 300,000 | 163,350 | 1,000 | 600,000 | 2,000 | 766,350 |
| 17 | M. Quresh | College Road | Unique School | File in court | | | | | | |
| Total | | | | | 6,050,000 | 1,216,396 | 18,762 | 6,691,250 | 32,000 | 7,963,958 |

Annex-K

[Para 1.3.1.4]

Non-Recovery of Rent of Land – Rs 7.903 Million

(Amount in rupees)

| Sr. No. | Name of Market | No. of Shops | Under Const | Constructed | Amount | Recovery | Balance | Less demand FY-2012-13 |
|---------|---|--------------|-------------|-------------|---------|----------|---------|------------------------|
| 1 | Okanwala Road Near Stadium | 41 | 2 | 39 | 1026069 | 502503 | 523566 | 52,619 |
| 2 | Near Dispensary Shams Pura | 46 | 17 | 29 | 546506 | 28690 | 517816 | 320,366 |
| 3 | Housing Colony Near Water Works | 16 | 16 | 0 | 0 | 0 | 0 | 320,000 |
| 4 | Mall MandiRaod Near Main Disposal | 17 | 5 | 12 | 94659 | 26382 | 68277 | 39,441 |
| 5 | Housing Colony Road Near Stadium | 97 | 57 | 40 | 960144 | 0 | 960144 | 1,368,205 |
| 6 | Okanwala Road Oppsite Gill Cotton Factory | 78 | 48 | 30 | 1086080 | 94442 | 991638 | 1,737,728 |
| 7 | Dhobi Ghat Near Canal | 29 | 3 | 26 | 1124681 | 329628 | 795053 | 129,771 |

| | | | | | | | | |
|----|---------------------------------|----|------------|----|--------|--------|--------|------------------|
| 8 | Mall Mandi Near Matrinty Centre | 24 | 9 | 15 | 218736 | 83847 | 134889 | 131,242 |
| 9 | Misc. | 77 | 60 | 17 | 695592 | 185948 | 509644 | 2,455,031 |
| 10 | Okanwala Road Near EidGah | 37 | 9 | 28 | 537244 | 193654 | 343590 | 172,686 |
| 11 | TMA Wagon Stand | 28 | 28 | 0 | 0 | 0 | 0 | 672,000 |
| 12 | New Fruit Sabzmandi | 21 | 21 | 0 | 0 | 0 | 0 | 504,000 |
| | TOTAL | | 275 | | | | | 7,903,088 |

Annex-L

[Para No. 1.4.2]

Excess payment of 20% overhead charges and contractor profit Rs 318,930

(Amount In Rupees)

| Item No | Name of Work | Name of Item | Quantity | Rate | Amount | Contract or Profit & Over Head |
|----------------|--|--|-----------------|-------------|---------------|---|
| 4 | Street Light Repair/Installation Pakpattan Chowk to DHQ Hospital TMA Sahiwal (Total Cost 13,53,000 Naeem construction company) | 250/w sodium chock (original) Philips | 37 | 2754 | 101898 | 20380 |
| 5 | | 250/w sodium Blub (original) Philips | 42 | 1720 | 72240 | 14448 |
| 6 | | Ignator 250/W (Original) Philips | 30 | 390 | 11700 | 2340 |
| 10 | | 250/w sodium light CXD 640 (made in china) | 10 | 14036 | 140360 | 28072 |
| 8 | Estimate for repair / installation of street light arifwalachowk to Muhammad purCkawk (Cost 32,71,735 contractor Janangeer Trading Co) | 250/w sodium light CX-DD 640 (made in china) | 50 | 12825 | 641250 | 128250 |
| 5 | Estimate for Rehabilitation of street light from Jinnah Hall to college via Jahaz Ground (Nagman Bricks Company Rs. 1366686) | Street Light OSAKA (made in china) | 46 | 12825 | 589950 | 117990 |
| 88 | Improvement of Park Scheme No. 02 FaridTehsil | Street Light OSAKA (made in china) | 3 | 12417 | 37251 | 7450.2 |
| Total | | | | | | 318930 |

Annex-M**[Para No. 1.5.1]****Loss to government due to charging of excess rate on tuff tiles – Rs.430, 688 recovery thereof****(Rate Analysis Tuff tiles of shaheed-e-millat and sadar bazaar Chichawatni)**

| Name of Work | Item | Quantity paid (sfts) | Rate Paid | Rate Payable as in put rate of FD for Sahiwal | paid | Payable |
|--|----------------|-----------------------------|------------------|--|-------------|----------------|
| Tuff tiles shaheed-e-millat and sadar bazaar chichawatni | Grey tiles 80% | 84 | 38.40 | 32 | 3225.60 | 2688 |
| | Red tiles 20% | 21 | 40.80 | 34 | 856.80 | 714 |
| | Sand filling | 0 | 0 | 0 | 359.57 | 359.57 |
| | Carriage | 0 | 0 | 0 | 1890 | 100 |
| | Labor chares | 0 | 0 | 0 | 780 | 780 |
| Total Rs. | | | | | 7111.97 | 4641.57 |
| Add 20% contractor profit plus overhead charges | | | | | | 908.314 |
| Total payable rate | | | | | | 5549.884 |
| Say rate per sft (Rs) | | | | | | 55 |