



**AUDIT REPORT
ON
THE ACCOUNTS OF
12 DISTRICT COUNCILS OF
PUNJAB (NORTH)**

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

BOT	Build Operate Transfer
BTS	Base Trans-Receiver Station
CSR	Composite Schedule of Rates
CA	Conveyance Allowance
CDR	Call Deposit Receipt
CGA	Controller General of Accounts
CO	Chief Officer
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DOB	Date of Birth
DDO	Drawing & Disbursing Officer
F&P	Foundation and Plinth
HRA	House Rent Allowance
MB	Measurement Book
MRS	Market Rate System
NAM	New Accounting Model
NADRA	National Database & Registration Authority
P&C	Planning & Coordination
P&D	Planning & Development
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PHA	Parks & Horticulture Authority
PLGA	Punjab Local Government Act
PLGB	Punjab Local Government Board
PMU	Planning and Monitoring Unit
PPRA	Punjab Procurement Regulatory Authority
PRSP	Punjab Rural Support Program
PST	Provincial Sales Tax
RDDC	Representatives of District Development Committee
RCC	Reinforced Cement Concrete
SDA	Special Drawing Account
S&GAD	Services and General Administration Department
TS	Technical Sanction
TMA	Tehsil Municipal Administration
TTIP	Tax on Transfer of Immoveable Property
XEN	Executive Engineer

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013 require the Auditor General of Pakistan to audit the accounts of the Federation or a Province or Local Government and the accounts of any authority or body established by or under the control of the Federation or a Province.

The report is based on audit of the accounts of District Council Attock, Bhakkar, Chakwal, Gujranwala, Gujrat, Kasur, Khushab, Okara, Rawalpindi, Sargodha, Sheikhpura and Sialkot for the financial years 2016-18. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2018-19 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in Annexure-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.

The audit results indicate the need for adherence to the regularity frame work besides instituting and strengthening internal controls to avoid recurrence of similar violations, irregularities and to ensure proper assessment, timely realization and deposit of receipts.

The observations included in this Report have been finalized in the light of written responses and discussions with the management. However, DAC meetings were not convened despite repeated requests.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 108 of Punjab Local Government Act, 2013 to cause it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Punjab (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, Municipal Committees, District Councils, Union Councils, District Health Authorities and District Education Authorities of nineteen (19) Districts of Punjab (North) namely Attock, Bhakkar, Chakwal, Gujranwala, Gujrat, Hafizabad, Jhelum, Kasur, Khushab, Lahore, Mandi Baha-ud-Din, Mianwali, Nankana Sahib, Narowal, Okara, Rawalpindi, Sargodha, Sheikhpura, Sialkot and eight companies of the Department of Local Government and Community Development.

The Directorate General of Audit has a human resource of 90 officers and staff having 22,500 man-days and annual budget of Rs 137.013 million for the Financial Year 2018-19. Directorate General carried out audit of the accounts of District Council Attock, Bhakkar, Chakwal, Gujranwala, Gujrat, Kasur, Khushab, Okara, Rawalpindi, Sargodha, Sheikhpura & Sialkot for the Financial Years 2016-18 and utilized 1597 man days in execution of field audit activity of the planned assignment.

As per Section 78(1) of Punjab Local Government Act (PLGA) 2013, the Chairman of a District Council shall be the executive head of the District Council. As per Section 64(6) & (8) of PLGA 2013, the Chief Officer of a local government shall be the Principal Accounting Officer of the local government. The Chief Officer shall be responsible for ensuring adherence by the local government to all laws, policies and oversight framework of the Government in the prescribed manner.

District Council is established under PLGA 2013 for the rural areas to control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.

Audit of District Councils was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with applicable laws.

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.

a) Scope of Audit

Total expenditure of twelve (12) District Councils for the Financial Year 2016-18 was Rs 10,393.260 million (Annexure-B). Out of this, DG Audit District Governments Punjab (North) Lahore audited expenditure of Rs 7,275.282 million which in terms of percentage was 70% of total expenditure.

Total receipts of (12) District Councils for the Financial Year 2017-18 was Rs 6,886.589 million. DG Audit District Governments Punjab (North), Lahore audited receipts of Rs 4,820.612 million.

b) Recoveries at the instance of Audit

Recoveries of Rs 675.004 million were pointed out during audit which was not in the notice of the executive before audit. Recovery of Rs 71.302 million was affected till finalization of this report.

c) Audit Methodology

Desk Audit techniques were applied intensively during the Audit Year 2018-19. This was facilitated by access to the financial data and availability of permanent files. Desk Audit Review helped auditors in understanding the systems, procedures and environment of the entities before the start of field activity. This facilitated greatly in the identification of high risk areas for substantive testing in the field.

d) Audit Impact

A number of improvements as suggested by audit, in maintenance of record and procedures have been initiated by the concerned authorities. However, audit impact in the shape of change in rules is yet to be materialized as this is the first Compliance Audit Report on accounts of District Councils to be placed before Public Accounts Committee.

e) Comments on Internal Controls and Internal Audit Department

Internal control mechanism of District Councils was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which include some serious lapses like withdrawal of public funds contrary to the entitlement of employees. Negligence on the part of District Council authorities may be captioned as one of important reasons for weak Internal Controls.

f) The key Audit findings of the report

- i. Non-production of Record worth Rs 524.288 million was reported in two (02) cases¹.
- ii. Irregularities and non-compliance of rules amounting to Rs 6,698.048 million was noticed in ninety on (91) cases².
- iii. Performance related issues of Rs 739.653 million were noted in sixty (60) cases³.
- iv. Weaknesses of Internal Controls involving an amount of Rs 1,515.423 million were noted in fifty (50) cases⁴.
- v. Recovery of Rs 675.004 million was pointed out in sixty one (61) cases⁵.

¹ Para: 3.4.1.1, 6.4.1.1

² Para: 1.4.1.1 to 1.4.1.19, 2.4.1.1-2.4.1.3, 2.4.1.5, 2.4.1.4, 3.4.2.1 to 3.4.2.7, 4.4.1.1 to 4.4.1.4, 5.4.1.1 to 5.4.1.6, 6.4.2.1, 6.4.2.2, 6.4.2.3, 6.4.2.4, 6.4.2.5, 6.4.2.6, 6.4.2.7, 6.4.2.8, 6.4.2.9, 6.4.2.10-16, 7.4.1.1, 8.4.1.1-3, 8.4.1.5, 9.4.1.1 to 9.4.1.8, 10.4.1.1-10.4.1.4, 10.4.1.6-10.4.1.7, 10.4.1.5, 11.4.1.1, 11.4.1.2, 11.4.1.3, 11.4.1.4, 11.4.1.5, 12.4.1.1 to 12.4.1.10

3 Para: 1.4.2.1 to 1.4.2.23, 3.4.3.1 to 3.4.3.13 & 9.4.2.1 to 9.4.2.11, 2.4.3.1-2.4.3.2, 7.4.3.1, 10.4.3.1-10.4.3.10,

4 Para: 1.4.3.1 to 1.4.3.10, 3.4.4.1 to 3.4.4.2, 4.4.2.1 to 4.4.2.4, 5.4.2.1 to 5.4.2.3& 14.4.2.1 to 14.4.2.5, 9.4.3.1 to 9.4.3.8, 2.4.2.1-2.4.2.3, 2.4.2.5, 2.4.2.10, 2.4.2.13, 2.4.2.23, 7.4.2.5, 7.4.2.9, 10.4.2.1-10.4.2.2, 10.4.2.5, 10.4.2.6-10.4.2.10, 8.4.3.1

5 Para: 2.4.2.4, 2.4.2.6-2.4.2.9, 2.4.2.11-2.4.2.12, 2.4.2.14-2.4.2.22, 6.4.3.1, 6.4.3.2, 6.4.3.3, 6.4.3.4, 6.4.3.5, 6.4.3.6, 6.4.3.7, 6.4.3.8, 6.4.3.9, 6.4.3.10, 6.4.3.11, 6.4.3.12, 6.4.3.13, 6.4.3.14, 6.4.3.15, 6.4.3.16, 6.4.3.17, 6.4.3.18, 7.4.2.1-7.4.2.4, 7.4.2.6-7.4.2.8, 8.4.1.2, 8.4.1.4, 8.4.2.1, 8.4.2.2, 10.4.2.3, 10.4.2.6-10.4.2.8, 10.4.2.11-10.4.2.18, 11.4.2.1, 11.4.2.2, 11.4.2.3, 11.4.2.4, 11.4.2.5

g) Recommendations

- i. Heads of the District Councils need to take action against the officer(s) / official(s) responsible for non-production of record along with provision of record for audit scrutiny.
- ii. Management needs to avoid recurring instances of non-compliance with rules (including Punjab Procurement Rules 2014) while incurring expenditure, as reported.
- iii. The PAOs must make strenuous efforts for expediting the realization of various outstanding receipts.
- iv. Management needs to ensure proper execution and implementation of the monitoring system.
- v. Heads of the District Councils need to conduct physical stock taking of stores on regular basis.
- vi. Departures from NAM also need consideration of PAOs with a view to ascertaining the fair presentation of accounts and implementation of accounting policies in letter & spirit.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Total Budget
1	Total Entities (PAOs) under Audit Jurisdiction	18	18,040.523
2	Total formations under Audit Jurisdiction	18	18,040.523
3	Total Entities (PAOs) Audited	12	15,479.346
4	Total formations Audited	12	15,479.346
5	Audit & Inspection Reports	12	15,479.346
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Unsound asset management	42.043
2	Weak financial management	675.004
3	Weak Internal controls relating to financial management	1,515.423
4	Others	7,919.946
Total		10,152.416

Table 3: Outcome Statistics

Rs in million

S. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year
1	Outlays Audited	458.980	3,551.929	4,820.612	3,264.373	12,095.894
2	Amount Placed under Audit Observation/ Irregularities of Audit	394.365	3,015.212	3,781.608	2,961.231	10,152.416
3	Recoveries Pointed Out at the instance of Audit	-	43.200	68.055	563.749	675.004
4	Recoveries Accepted/ Established at the instance of Audit	-	43.200	68.055	563.749	675.004
5	Recoveries Realized at the instance of Audit	-	-	71.302	-	71.302

*The amount in serial No. 1 column of "total current year" is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the year 2016-18 was Rs 7,275.282 million

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations, principle of propriety and probity in public operations	6,698.048
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	-
4	Quantification of weaknesses of internal controls systems	1,515.423
5	Recoveries and overpayments, representing cases of established overpayment of public money	675.004
6	Non-production of record	524.288
7	Others, including cases of accidents, negligence etc.	739.653
TOTAL		10,152.416

Table 5: Cost Benefit Ratio

Rs in million

Sr. No.	Description	Amount
1	Out lays Audited(Items 1 of Table 3)	12,095.894
2	Expenditure on Audit	15.901
3	Recoveries realized at the instance of Audit	71.302
	Cost Benefit Ratio	1:4.48

¹ The Accounting Policies and Procedures Manual under NAM prescribed by the Auditor General of Pakistan.

CHAPTER 1

District Council, Attock

1.1 Introduction of the District Council

District Council Attock was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

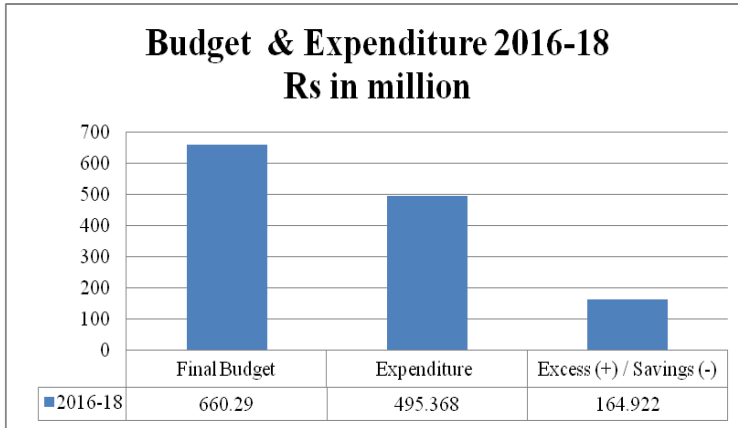
- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

1.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council Attock for the Financial Years 2016-18 was Rs 660.29 million, against which expenditure of Rs 495.368 million was incurred. Overall saving was Rs 164.922 million during the Financial Years 2016-18 which was 24.98 % of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council Attock.

(Rs in million)				
Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	660.29	495.368	164.922	24.98



1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Attock which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

1.4 AUDIT PARAS

1.4.1 Irregularities & Non-compliance

1.4.1.1 Un-authentic completion of work without satisfactory end users certificate -Rs 20.747 million

As per FD No.RO (tech) 1-2/83-iv dated 29.03.2009 a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor. Further, according to Notification No.SOB-1(C&W)1-21/85(Vol-III) Government of the Punjab Community & Works Department final payments will be made to contractor by checking of work & issuance of payment certificate by Representatives of District Development Committee (DDC).

District Council Attock executed development schemes during Financial Year 2017-18 as detailed at **Annexure-C** and incurred expenditure of Rs 20.747 million but completion certificates from end users were not obtained which resulted in un-authentic completion of work.

Audit held that due to non-compliance of rules, completion certificates from end users were not obtained.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the person(s) at fault.

[PDP No.40]

1.4.1.2 Irregular expenditure due to recording of works in more than one MB - Rs 17.300 million

As per PAC memo No.PAC(C&W)9-39/85, dated 04.10.1992, entries of all items of one work should be recorded in one MB, and the next M.B, should be started only after completion of the previous one and ensure that entries of various items of one book are not recorded in a number of MBs.

During audit of District Council Attock, it was noticed that management used different MBs for one work during 2016-18, violating the above instructions resulted in un-authorized maintenance of MBs of development works worth Rs 17.300 million. The detail is given at **Annex -D**.

Audit held that due to non-compliance of rules, PAC directions were not followed for maintenance of MBs.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the person(s) at fault.

[PDP No.31]

1.4.1.3 Irregular expenditure on account of fair and exhibition - Rs 15.403 million

According to Rule 2.10(a) of PFR Volume-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 the expenditure of his own money.

During audit of District Council Attock for the FY 2017-18, it was noticed that expenditure of Rs 15.403 million was incurred for fair and exhibition on various items. It was observed that work was awarded to contractor without evaluation of Technical and financial bid. Bank guarantee / performance security was also not obtained from contractor.

Moreover, acknowledgement for disbursement of money was not attached with bills. Non-availability of acknowledgment lead to defective disbursement.

Audit held that due to non-compliance of rules, work was awarded without evaluation of technical and financial bid.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the person(s) at fault.

[PDP No.24]

1.4.1.4 Irregular payment due to non-verification of pensioners certificates from Bank - Rs 12.141 million

According to clause 3(a) of the rule 4.102 of Subsidiary Treasury Rules, In order to minimize the risk of fraud, the treasury officer should compare the signature on the money order receipt every month with the pensioner's signature. The treasury officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive.

During scrutiny of records of pensioners of District Council Attock for the FY 2016-18, it was observed that the DDO made payments of Rs 12.141 million during 2017-18 to the pensioners through bank advice in their accounts without verifying personal appearance/ identification of pensioners after each six months in violation of the rule ibid. This resulted in irregular payment of pension without personal Appearance/ identification.

Audit held that due to non-compliance of rules, the payment of pension was made without verifying the pensioners either they are alive or dead.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit suggests that personal appearance of pensioners may be done without further loss of time besides fixing responsibility against the person(s) at fault.

[PDP No.36]

1.4.1.5 Un-authorized payment without Cube Test of concrete - Rs 7.673 million

As per condition No.6 of the Agreement the contractor will perform the laboratory test on his costs if required of considered essential by the Municipal Incharge.

Scrutiny of record of District Council Attock for the year 2016-18, revealed that amount of Rs 7.673 million was paid on the execution of following development scheme during 2016-18. Scrutiny of record revealed that the maximum cost of scheme was paid for lying of PCC (1:2:4) but as per rule the cube test to check the concrete workability was not done from the government laboratory. In absence of test the payment made for PCC was considered un-authorized.

Name of work	QTY	Amount (Rs)
Cost. of street /Drain Moaza Blaser n moaza Kamra, Moaza Dehri malhi, Por Miana UC Por miana	4436 cft	954,001
Const. of stret/ Drain Darbar Syed makhan shan to dhok pathan, UC Sultan Pur	8928 cft	1,916,020
Const.of street drain house from sohail to towards shop gareeb , House Safdar to house Ashraf, Nawaz, UC khagwani	8038 Cft	1,724,824
Const. of street/drain Masjidto Busaal road Dhok Jamra, to House Zulfiqar Mianwala	7389 cft	1,585,524
Const. of street/drain village mulwali adda to malhadd maria,	6956 cft	1,492,803
Total		7,673,172

Audit held that due to non-compliance of rules, cube test was not performed before making payment.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the person(s) at fault.

[PDP No.32]

1.4.1.6 Loss to Government due to non-enhancement of rent of shops - Rs 6.465 million

According to section 129 of PLGA, 2013 , all chairmen of District Councils/ Municipal Committees in Punjab, shall rationalize the rent of local Government Properties by survey of market rent after selecting the 5 shops in right and left of local government shops and will revise all rent agreement as per market rates, fresh auction should be made whose rent agreement has expired after assessment of market rent.

Scrutiny of rent agreement of District Council shops revealed that contracts of shops rent were made before the promulgation of the Punjab Local Government Ordinance 2001. The Agreements were renewed by

10% annual increase in rent of shops/land of the Local Government. Even most of the rent agreement had expired since long. Whereas in the light of section 129 of PLGA, 2013, read with terms & conditions laid in memorandum No.SO.III/2-11/80 07.07.1982 agreements were become invalid. The value of properties had been increased hundred percent during the last decade. Due to non re-auction of shops and non compliance of the instructions, District Council suffered a loss of Rs 6.465 million as given at **Annexure- E**.

Audit held that due to poor internal control and mismanagement, shops were not re-auctioned keeping in view the market price.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends compliance of Punjab LG & RD instructions besides fixing responsibility against the person(s) at fault.

[PDP No.15]

1.4.1.7 Irregular expenditure on repair on non-residential buildings more than allowed limit - Rs 5.50 million

According to the instructions contained in para 4 (i) (iv) in preface of CSR 1998, the rate analysis for the non-scheduled items is required to be prepared and approved before the work is undertaken and copies of such analysis are required to be sent to the Secretary, Standing Rate Committee.

During audit it was noticed that expenditure of Rs 5.50 million was incurred on repair/renovation of admin block District Council Attock during 2017-18. Sanction for incurrence of expenditure was not obtained from competent authority. Moreover, rates of non scheduled items were also not approved from competent authority which resulted in irregular expenditure of Rs 5.50 million.

Following irregularities were noticed which made the expenditure irregular:

- i. Record entries were not taken as per Standard Measurement Book.
- ii. Expenditure was not incurred as per yard stick (Unit Cost Per Annum) for office building expenditure was not incurred keeping

in view the capital cost and percentage on special repair notified by the finance department.

Audit held that due to non-compliance of rules, expenditure on non-residential buildings was incurred beyond the financial power.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the person(s) at fault.

[PDP No.26]

1.4.1.8 Unjustified expenditure without calling tenders and advertisement – Rs 5.10 million

According to Rule 12(1) & (2) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements over rupees two million, these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

District Council Attock incurred expenditure of Rs 5.10 million during 2017-18 on purchase of vehicle for District Council Attock. Scrutiny of record revealed that expenditure was incurred without fulfilling codal formalities which resulted in irregular expenditure of Rs 5.10 million.

Audit held that due to noncompliance of PPRA rules expenditure was held irregular.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of the person(s) at fault.

[PDP No.13]

1.4.1.9 Irregular execution without approved design & drawing - Rs 4.939 million

According to Clause 11 of the contract agreement works to be executed in accordance with the specifications and approved drawings.

During audit of District Council Attock, it was noticed that following works worth Rs 6.300 million were awarded to different contractors during 2017-18. Scrutiny of the record revealed that design of the Nallah/ Building has not been approved by the building Planning and Design Department Lahore, resulting in irregular expenditure without approved design and drawing:

(Rs in million)

Sr. No	Name of Scheme	Contractor	Cost	Expenditure
1	Construction of Nallah fro Bhatia Sardar khan to Transformer in village Thatta	M/s Wasiq Bilal	2.500	2.373
2	Const. of jinaz gah dhoke azhar	Hameed construction	2.00	1.296
3	Const. of jinaz gah chattsyed qasim uc bahdar khan	DO	1.80	1.270
Total			6.30	4.939

Audit held that due to non-compliance of rules, expenditure was incurred without approved design and drawing.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of the person(s) at fault.

[PDP No.30]

1.4.1.10 Irregular expenditure incurred on repair on residential buildings more than allowed limit - Rs 4.50 million

According to the instructions contained in para 4 (i) (iv) in preface of CSR 1998, the rate analysis for the non-scheduled items is required to be prepared and approved before the work is undertaken and copies of such analysis are required to be sent to the Secretary, Standing Rate Committee

During audit it was noticed that expenditure of Rs 4.50 million was incurred on repair/renovation of Chairman House/ District council colony,

during 2017-18, but sanction for incurrence of expenditure was not obtained from competent authority. Moreover, rates of non scheduled items were also not approved from competent authority resulted in irregular expenditure of Rs 4.5 million.

Audit desires regularization of expenditure from competent authority.

(Rs in million)

Sr. No	Vr. No. & Date	Scheme	Amount
1	4/01-2018	Chairman house	1.750
2		Special repair district council residences	2.750
Total			4.500

The following irregularities were noticed which made the expenditure irregular:

- 1- Record entries were not taken as per Standard Measurement Book.
- 2- Expenditure was not incurred as per yard stick i.e for residential buildings.
- 3- Expenditure was not incurred keeping in view the capital cost and percentage on special repair as notified by the finance department.

Audit held that due to non-compliance of rules, expenditure on residential buildings was incurred beyond the financial power.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends investigation for incurrence of un-justified expenditure besides fixing responsibility against the person(s) at fault.

[PDP No.27]

1.4.1.11 Irregular receipt due to non-regularization of installed BTS Towers from tower communication companies - Rs 2.940 million

As per letter No.SO TAX(LG) 3-4/03(P-III) Government of the Punjab, Local Government. & Community Development Department Dated Lahore, the 12th August 2013, in Policy Guide lines for installation of BTS (Base Trans-Receiver Station) Tower will be installed in pre-

designated commercial area or on a roof of community , water tank, or any other commercial building in according to conditions and BTS will not be installed in residential area.

During scrutiny of accounts of District Council Attock for the FY 2016-18, it was observed that BTS charges for sixty three (63) cases from Communication Towers Companies amounting to Rs 2.940 million were received without fulfilling the codal formalities / regularization as per conditions contained in above referred letter.

The matter was reported PAO concerned in December 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of the person(s) at fault.

[PDP No.6]

1.4.1.12 Irregular transfer of funds to PLGB – Rs 2.566 million

As per section 103(2) of PLGA, 2013, “a local government shall not transfer monies to any other local government except by way of payment of debts, for carrying out deposit works or for such other purposes as may be prescribed.”

During scrutiny of accounts of District Council Attock for the FY 2017-18, it was observed that a sum of Rs 2,566,336 was transferred to Punjab Local Government Board as contribution from income during 2017-18, in violation of above rules and without concurrence of Finance Department.

Audit held that due to non-compliance of rules, amount was transferred to Punjab Local Government Board without concurrence of Finance Department.

The matter was reported to PAO in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends matter be probe for irregular transfer of funds to PLG Board besides fixing of responsibility against the person(s) at fault.

[PDP No.5]

1.4.1.13 Non-obtaining additional performance security on quoting rates below 5% of MRS - Rs 2.186 million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO(Tech) FD 1-2/83 (VI)(P) dated 06.04.2005, in case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of estimates amount the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of District Government in public interest alongwith black listing of firm.

Scrutiny of record of District Council Attock revealed that the contractors quoted the lowest bids i.e. below 5% of the estimated cost of the works. The contractors were bound to produce/ deposit additional performance security for cost of works amounting Rs 2.186 million equal to below percentage with the department under the rule ibid. But neither the proof of receipt of performance security nor release was found on record .This resulted in non receipt of additional performance security of Rs 2.186 million.

Name of Work	Estimated Cost (Rs)	Name of contractor	%age below Quoted	Amount (Rs)
Const. of street Gulam Muhammad to home sharif, kamal pur	600,000	M/S Tariq Mehmood	16%	87,808
Const. of street UC Hameed	2,500,000	M/S Wasiq Bilal	21%	487,453
Const. of path mosque kashi abad to dera sajid ali shah, UC Jalalia	1,300,000	M/S SAMCO Int.	19%	234,650
Const.of path home Ch.Farooq to jamia masjid	600,000		18%	102,066
Cont. of street home ghazan to wahdat malik khizer vill.sehwal uc-akhtar	2,000,000		21%	359,670
Const.of street house saleem ,main road over link	1,230,607		19%	233,815
Const.of path Bhurhan bank to Attock,	1,596,352		23.75%	361,080
Const.of street from house naseer UC Khund.	1,500,000	M/S MT Builder	21.50%	102,380
Const. of road from Haq Nawaz link road	1,000,000	Muhammad ashaq	23.5%	217,896
Total	12,326,959			2,186,818

Audit held that due to non-compliance of rules, performance security was not obtained for award of work below estimated cost.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of the person(s) at fault.

[PDP No.38]

1.4.1.14 Un-authorized drawl of advance on account of fair and exhibition - Rs 2.185 million

According to rule 2.10 (b)(5) of PFR Vol-I, it is not permissible to draw money from the treasury unless it is required for immediate disbursement.

During audit of District Council Attock for the FY 2017-18, it was noticed that an amount of Rs 2.185 million was drawn from Govt. treasury on eve of Jishan-e-Baharan Attock 2018 without approval from Finance Department. Payment was made as cash without proper acknowledgment from actual payees. This resulted in un-authorized drawl of funds.

Audit held that due to non-compliance of rules, money was drawn in advance from treasury without approval of Finance Department.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of the person(s) at fault.

[PDP No.24]

1.4.1.15 Irregularity due to non-provision of PST in estimates before tendering - Rs 1.50 million

According to letter No.RO(Tech)2-11/2017 Government of the Punjab, Finance Department dated 28th September, 2017, clarification regarding PST on construction services, 5% PST was required to be included in TS Estimates of schemes of FY 2017-18, and 1% for FY 2016-17, and same may be deposited deducting from contractors bills.

During audit of development schemes amounting to Rs 30.534 million which were executed by the District Council Attock during

Financial Year 2017-18. It was observed that PST was not included in Estimates before tendering as contingency but added later on @ 5% in estimates and deducted @ Rs 5% resulted in irregular deduction from Estimates. Moreover, proof of deposit of PST 5% was also not shown to audit as **Annexure- F**.

Audit held that due to non-compliance of rules, PST was not included in estimates.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of less deduction of PST and ensure deposit in Govt. treasury besides fixing responsibility of the person(s) at fault.

[PDP No.39]

1.4.1.16 Irregular payment for non-scheduled items - Rs 1.187 million

According to the instructions contained in para 4 (i) (iv) in preface of CSR 1998, the rate analysis for the non-scheduled items is required to be prepared and approved before the work is undertaken and copies of such analysis are required to be sent to the Secretary, Standing Rate Committee. All the non-schedule items should be prepared by the concerned District Officer/Executive Engineer and got approved by the Superintending Engineer / Executive District Officer with a copy thereof to be sent to Standing Rates Committee for further action according to Preface of Composite Schedule of Rates (CSR) 1998.

During audit of District Council Attock for the period 2016-18, it was observed that a sum of Rs 1.187 million was paid to contractor pertaining to non scheduled items without approval of competent authority. This resulted in irregular payment of Rs 1.187 million as detailed below:

Vr. No	Name of work	Contractor	Item of work	Qty	Rate (Rs)	Amount (Rs)
54/ 01-2018	Const. of car parking shed	M/s Hameed Const Company	LED ceiling light 2x2	20	7,000	140,000
			Bracket fans	20	3,000	60,000
			Poshash of furniture	190	2,500	475,000
			Ceiling fans s/f	08	3,800	30,400

Vr. No	Name of work	Contractor	Item of work	Qty	Rate (Rs)	Amount (Rs)
			Blind paper of window	06	3,625	21,750
			P/F of fiber shed	989 cft	465/cft	459,885
			Total			1,187,035

Audit held that due to non-compliance of rules, non-schedules items were not approved and intimated to secretary rates standing committee.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization from competent authority besides fixing responsibility of the person(s) at fault.

[PDP No.28]

1.4.1.17 Irregular maintenance of accounts due to non-reconciliation of receipts

Under Rule 2.2 of PFR Volume-I, all transactions of moneys received by government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as transactions of moneys withdrawn from the treasury or the bank by bills and their subsequent disbursement shall be recorded in the cash book.

Comparison of Annual Accounts of District Council Attock with revised budget Estimates and Cash Book revealed that there was a huge difference in Annual accounts and receipt during FY 2016-18 which resulted in defective maintenance of Accounts as given at **Annexure-G**

Audit held that due to non-compliance of rules, annual accounts were not reconciled with revised estimates and bank.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends rectification of accounts after reconciliation of expenditure and income with bank account besides fixing responsibility of the person(s) at fault.

[PDP No.7]

1.4.1.18 Illegal occupancy of District Council property

As per letter NO.801/CO/DC/Atk office of the District Council, Attock, dated 29.12.2017, subjected Illegal Occupation of District Council's Stadium.

During audit of District Council Attock for the FY 2017-18, it was observed that properties of District Council was occupied by the different entities illegally which resulted in loss to District Council Attock in shape of rent and other income as detailed at **Annexure-H**

Audit held that due to weak internal control, District Council property was occupied by the illegal occupants.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends matter be probe for non- vacation of District Council properties at higher level besides fixing responsibility of the person(s) at fault.

[PDP No.17]

1.4.1.19 Loss due to non-return of property from district government

According to letter No.SO/Estate (LG) 2-18/2016, Government of the Punjab, General & services Administration Department Lahore, dated 11th September, 2017, return of properties of Local Government Occupied by the Other Departments, which are not being vacated competent authority has directed all offices to vacate the illegal occupancy without any delay.

During audit of District Council Attock for the FY 2017-18, it was observed that properties of District Council was not taken back from successor (District Government) which were handed over to District Government by the defunct District Council.

Audit held that due to weak internal control, properties of defunct District Council was not taken back from successors.

The matter was reported to PAO in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that matter must be probed besides fixing responsibility on the person(s) at fault.

[PDP No.18]

1.4.2 Performance

1.4.2.1 Non utilization of social welfare funds - Rs 94.076 million

As per letter No.557/DC/ADC/F&P/Atk, Office of the Deputy Commissioner Attock dated 22.10.2018, and Government of the Punjab, Finance Department Lahore vide letter No.U.O FD.SO(I&P)3-809/2016 dated 05.08.2016, subjected Re-Authorization of funds released during the FY 2016-17 on account of Royalty on Oil and Gas which were lapsed.

During audit of District Council Attock for the FY 2017-18, it was observed that a sum of Rs 814.551 million received from oil Companies as social welfare obligatory fund. Scrutiny of accounts record revealed that Rs 55.347 million was utilized and remaining Rs 94.076 million remained un-utilized during the period. This resulted in poor performance as royalties money was not utilized for public as royalties money was not utilized for public welfare.

Audit held that due to internal control failures and financial mismanagement, funds were not utilized for public welfare.

The matter was reported to PAO in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends matter be probe besides fixing of responsibility of person(s) at fault.

[PDP No.12]

1.4.2.2 Non-achievement of income target -Rs 70.361 million

According to Rule 47(1) PLG (Budget) Rules, 2017 the collecting officer shall ensure that all revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of District Council Attock revealed that the council has fixed income target of Rs 302.474 million during FY 2017-18. It was noticed that department could collect amount of Rs 232.112 million against target resulting in short recovery of Rs 70.361 million as detailed below:

Rs. in million

Name of Tax	Target fixed	Collected	Short/less collection
Transfer of property tax	227,000,000	225,262,333	1,737,667
Fee for approval of building / construction plan	4,000,000	3,351,533	648,467
Conversion fee for change in building	4,000,000	3,254,066	745,934
Advertisement CO 388077	1,300,000	245,000	1,055,000
Share from defunct TMA	63,974,563	0	63,974,563
Receipt from cash balances from investment by local banks	2,200,000	0	2,200,000
Total	302,474,563	232,112,932	70,361,631

Audit held that due to internal control failures and financial mismanagement, income targets were not achieved resulted in short recovery of income Rs 70.361 million.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends matter be probed and recovery of arrear of income besides fixing of responsibility of person(s) at fault.

[PDP No.41]

1.4.2.3 Poor performance due to non-approval of building plans - Rs 3.896 million

According to Rule 138 (3)(a) and 87 (b)(g)(h) of Punjab Local Government Act 2013 the enforcement inspector shall serve a notice for illegal construction for submission of building plan and deposit of government dues.

During audit of District Council Attock, for the year 2016-18, it was noticed that Ninety One (91) Building Plans was submitted from July, 2017 to June, 2018, but thirteen (13) cases remained un-approved after long time. No action had been taken for disposing the plans worth Rs 3.896 million.

This resulted in non-approval of building plans and poor efficiency of the (P&C) branch.

Audit held that due to poor performance, building plans were not passed within due time period.

The matter was reported to PAO in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends matter be probe for non-approval of building plans within time limit besides fixing of responsibility of person(s) at fault.

[PDP No.37]

1.4.3 Internal Control Weaknesses

1.4.3.1 Non collection/transfer of oil companies royalties in district council funds receipt - Rs 618.201 million

As per letter No.557/DC/ADC/F&P/Atk, Office of the Deputy Commissioner Attock dated 22-10-2018, and Government of the Punjab, Finance Department Lahore vide letter No.U.O FD.SO(I&P)3-809/2016 dated 05-08-2016, subjected Re-Authorization of funds released during the FY 2016-17 on account of Royalty on Oil and Gas which were lapsed Rs 618.201 million read with as per The Royalty and Production Bonus Act 2015, which will come into force at once in whole Pakistan, the share of royalty of each district shall be calculated by the DG PC and the due share of each district shall be transferred to the district accounts by the Provincial Government within seven days from its receipts from Federal Government .

During audit of District Council Attock for the FY 2017-18, it was observed that a sum of Rs 618.201 million was required to be transferred as Royalties of Oil Companies in district council fund account which was surrendered / lapsed by the federal govt. as notified by the Finance Department. This resulted in non collection/ transfer of funds in district council account.

Audit held that due to weak internal controls Royalties from Oil Companies were non-transferred in District funds account.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit desired recovery besides fixing responsibility against the person(s) at fault.

[PDP No.11]

1.4.3.2 Non recovery on account of water conservancy charges - Rs 160.379 million

According to Rule 47(1) PLG (Budget) Rules, 2017 the collecting officer shall ensure that all revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

District Council Attock did not recovered an amount of Rs 160.379 million on account of Water conservancy charges from Fauji Cement Company from May, 2018 to Oct, 2018 as detailed below:-

S. No	Period	To whom recovered	Amount in Rs
1	May, 2018	Fauji Cement Company Ltd	16,315,878
2	June, 2018	Fauji Cement Company Ltd	25,493,559

S. No	Period	To whom recovered	Amount in Rs
3	July, 2018	Fauji Cement Company Ltd	27,221,456
4	August, 2018	Fauji Cement Company Ltd	21,077,849
5	September, 2018	Fauji Cement Company Ltd	35,166,539
6	Oct,2018	Fauji Cement Company Ltd	38,153,600
Total			163,428,881
Recovered			30,500,000
recoverable			160,378,881

Audit held that due to weak internal controls water conservancy charges from Fauji Cement Company were not recovered.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault.

[PDP No.1]

1.4.3.3 Non-deposit of PST - Rs 11.610 million

According to letter No.RO(Tech)2-11/2017 Government of the Punjab, Finance Department Dated Lahore the 28th September, 2017, clarification regarding PST on construction services, 5% PST was required to be included in TS Estimates of schemes of FY 2017-18, and 1% for FY 2016-17, and same may be deposited deducting from contractors bills.

Local Audit cell of District Council Attock deducted PST @ 16% during 2017-18 Rs 11.610 million from contractors/ suppliers on contingent /development payments but proof of deposit in Govt. treasury was neither available on record nor shown to audit.

Audit held that due to weak internal controls, PST was not deposited in Govt. treasury.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends deposit of PST in Govt. treasury besides fixing responsibility against the person(s) at fault.

[PDP No.22]

1.4.3.4 Less receipt of land conversion fee – Rs 10.480 million

According to Rule-60(1) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009 “City District Government or a Tehsil Municipal Administration shall levy following fee for conversion of land use:

The conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:-

Value of land as per Valuation Table	Conversion fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

District Officer (Planning) Attock issued approval of layout plan of 15 different housing societies. On account of this scheme land conversion fee @ 1% of value of land as per valuation table was charged and consequently collected an amount of Rs 554,084. Rule-39 of Punjab Private Housing Schemes & Land Sub Division Rules-2010 states “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”. This rule provides for conversion of land for residential purpose only and fee will be charged @ 1%”. This rule is silent about conversion of land for commercial use. Every housing society must fix 5% area for commercial plots. The above mentioned housing society also allocated commercial areas in the map but land conversion fee for use of land for commercial purpose was not deposited.

Audit is of the view that land conversion fee should have charged at the rates mentioned above. Consequently, sum of Rs 10.480 million were recoverable from the developer as detailed at **Annexure-I**.

Audit held that due to weak internal controls land conversion charges were less received from housing societies Rs 10.480 million.

The matter was reported to PAO in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault.

[PDP No.2]

1.4.3.5 Over payment due to rich specification - Rs.2.435 million

According to Chapter -10, flooring item -15, of MRS, item-concrete- specification of 24.9 and 24.10 specification for exe of work, item .1:2:4 is 3"(0.25)

DO (I&S) of District Council Attock awarded the different works of Const. of Streets & drains to the various contractors during 2016-18. Scrutiny of record revealed that contractors had executed an item of work 1:7:20 4” (0.33) and PCC 1:2:4 4” to 5”(0.33 to 0.50) which should have been paid for 3”(0.25) . Execution of PCC 1:2:4 beyond the specification resulted in overpayment of Rs 2.435 million as detailed at **Annexure-J**

Audit held that due to weak internal controls overpayment was made to contractors due to execution of PCC 1:2:4 beyond the specification.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault.

[PDP No.34]

1.4.3.6 Non-recovery of shop rent & license fee - Rs 2.040 million

According to Rule 76 (1) of PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officer should be to ensure that all revenue due is claimed, realized and credited immediately to the Local Government Fund under the proper receipt head.

Special audit of the accounts of District Council Attock revealed that Shop rent & license Fee for the period from July, 2016 to December ,2016 has not been shown deposited in Bank account by the Council Officer of District Council Attock from different owners/leasees. This resulting in non recovery of Rs 2.040 million.

Moreover, rent due from 01.07.2016 to 30.06.2018, amounting to Rs 1,262,129 was less recovered as per agreed per month rent.

(Amount in Rs)

Sr. No	Name of concern	July,16 to 31 Dec,16	Amount
1	Shop rent	30 shops @Rs215,509/-per month For (06) month	1.290
2	License fee	Actual 2015-16=Rs1.5 million -(realized) Not realized from - July,16 to Dec 16 Rs0.750 million to be recovered	0.750
Total			2.040

Audit held that due to weak internal controls, shop rent and licence fee Rs 2.040 million was not recovered from the occupants resulted in non-recovery of shop rent.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault.

[PDP No.16]

1.4.3.7 Non recovery of GST - Rs 1.148 million

According to rule 2.10(a) of 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 the expenditure of his own money.

During audit of District Council Attock for the FY 2017-18, it was noticed that Rs 6.041 million was incurred for Jashn-E-Baharan from head fair and exhibition. IT was observed that payment was made less/without deduction of GST/ PST amounting to Rs 1.148 million resulted in non deduction of Rs 1.148 million as detailed below:

Sr. No	Financia l Year	Description	Amount of bill	Tax	Tax due	Deducted	Non deduction
1	2017-18	Refreshment	1,724,000	GST	293,080	0	293,080
2		Animal feed	834,000	GST	141,780	0	141,780
3		Diesel generator	1368,852	PST	219,016	0	219,016
4		Arrangement of band and fire work	2,115,000	PST	338,400	33,600	304,000
			0	Income tax	211,500	21,000	190,500
Total			6,041,852		1,203,776	54,600	1,148,376

Audit held that due to weak internal controls GST was not deducted Rs 1.148 million from contractor.

The matter was reported to PAO in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault.

[PDP No.25]

1.4.3.8 Non-recovery of penal rent from illegal occupants of District Council residences - Rs 1.096 million

According to Government of Punjab Finance Department letter No.(DW-II)XV(24)/76 dated 27-09-1980, penal rent @60% of pay is required to be recovered from the officer / official on account of unauthorized occupation of Government accommodation, read with the

letter No.380/CO/DC/DC/Atk dated 14-06-2017 referred to DAO, Attock subjected deduction of house rent from illegal occupants of provincial departments.

During audit of District Council Attock for the FY 2017-18, it was observed that individuals shown in **Annexure-K** had illegally occupied the District Council residence from July, 2017 to date. Neither the penal rent amounting to Rs 1.096 million was recovered from illegal occupants nor houses vacated.

Audit held that due to weak internal controls penal rent was not recovered from illegal occupants of District Council residences.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery and vacation of illegal occupancy besides fixing responsibility against the person(s) at fault.

[PDP No.14]

1.4.3.9 Non-recovery of penalty due to delay in completion of work -Rs 1.013 million

According to clause 7 of Tender Documents that before entering into Tendering, the contractor will visit and examine the site and aware himself about the availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as department will not assume any responsibility subsequently. According to clause 39 of Contract, a penalty @ 1% to 10% is required to be imposed for delayed completion of work.

During audit of District Council Attock for the period 2017-18, it was observed that different works amounting to Rs 10.013 million were allotted to different contractors (details given below) but the work could not be completed within stipulated time and still incomplete. The contractors neither applied for time extension nor penalty @ 10% on account of delay. This resulted in non-recovery of liquidated damages amounting to Rs 1.013 million.

Sr No.	Name of Scheme.	Name of Contractor.	Agreement Amount	Date of Start.	Due Date of Completion	Exp upto Jun, 18	Penalty @ 10%
1	Const. of main road kohotra pind Trair, UC Bolian Wal	Shafat Ullah Khan	0.825	12.04.2018	25.06.2018	0	82,500
2	Consts. of street drain/Moaza Hameed west UC Hameed	Hameed Const.	2.440	04.04.2018	25.06.2018	1.79	244,000
3	Const. of Nallah from House Ghulam Khan, Abbasia UC Shams Abad.	Adeel Mohammad	1.963	04.04.2018	25.06.2018	0	196,300
4	Const. of main Path Moaz Ratti	MN	3.060	04.04.2018	25.06.2018	0	306,000

Sr No.	Name of Scheme.	Name of Contractor.	Agreement Amount	Date of Start.	Due Date of Completion	Exp upto Jun, 18	Penalty @ 10%
	Kasii, UC Bussal						
5	Const. of Street House Masood to house Yaqoob, UC Qutbal	Ahsan Yousaf	0.850	04.04.2018	25.06.2018	0	85,000
6	Const. of Street Dhok Anait ali UC Qutbal	Jabba Construction	1.00	04.04.2018	25.06.2018	0.928	100,000
Total			10.138			2.718	1,013,800

Audit held that due to weak internal controls penalty was not recovered from contractors due to delay in completion of works.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of penalty from concerned contractors besides fixing responsibility against the person(s) at fault.

[PDP No.35]

1.4.3.10 Overpayment of pay and allowances -Rs 667,196

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

(a) Scrutiny of record of pay and allowances of District Council Attock for the FY 2017-18, it was observed that an official was to be retire on 2013 as per DOB of 1953. But he was allowed to carry on his services till 2015 un-authorizedly giving un-due favor. This resulted in illegal drawl of pay and allowances for two years Rs 377,688.

Moreover, it came to notice that official was appointed in BS-4, without fulfilling codal formalities and awarded selection grade for twice in his services.

(b) It was also observed that an official was appointed as driver on 02.05.1981. He was not entitled for December's increment due on 01-12-1980, but he was given increment which resulted in overpayment of Rs 289,508 as detailed below:

Name	Designation	DOB	Date of appointment	Date of retirement	December increment allowed	Period	Amount (Rs)
Afzal S/O Imam Din	Driver-BS-4, retired in BS-9	1953	02.05.1981	08.01.2013	280	01.07.1980 to 30.11.2014	289,508

(a) $377,688+289,508=667,196$

Audit held that due to weak internal controls overpayment was made to official.

The matter was reported to PAO concerned in December 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery from concerned official besides fixing responsibility against the person(s) at fault.

[PDP No.3]

CHAPTER 2

District Council, Bhakkar

2.1 Introduction of the District Council

District Council Bhakkar was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

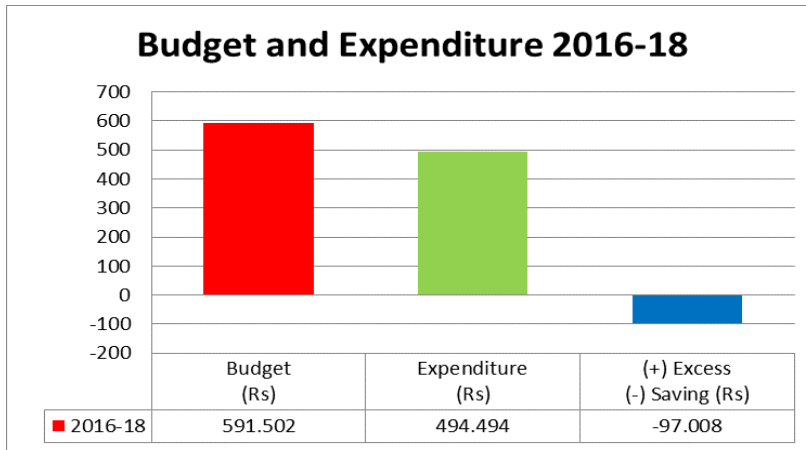
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

2.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council for the Financial Year 2016-18 was Rs 591.502 million, against which Rs 494.494 million was spent. Overall savings of Rs 97.008 million during the financial year 2016-18 which was 16% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council thus depriving the community from getting better facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	591.502	494.494	97.008	16



2.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Bhakkar which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

2.4 AUDIT PARAS
2.4.1 Irregularities & Non-compliance
2.4.1.1 Irregular expenditure due to improper/incomplete estimates – Rs 346.502 million

As per Local Government Works Rules, 2017 proper estimates completed in all respect containing location plans along with all necessary details were required to be prepared before execution of works.

Scrutiny of record development schemes of District Council Bhakkar for the Financial Year 2016-18 revealed the District Council approved development schemes costing Rs 346,501,500 and awarded works accordingly as below. Audit noticed following discrepancies in the estimates of these schemes.

F. Y	Amount of sanctioned Schemes
2016-17	91,812,500
2017-18	254,689,000
Total	346,501,500

- i. Location plan/maps of the sites for culverts and drainage were not provided in the estimates.
- ii. Un-necessary earth fillings were worked out in almost all the schemes of brick solings. Therefore, either schemes were of built up areas or kacha paths of rural areas.
- iii. Due to non-availability of location plans, construction of culverts in private properties rather on public paths can not be overruled.
- iv. Instead of providing abstract of quantities, estimates were based on proto type analysis.

Audit held that due to weak internal and financial controls improper estimates were prepared.

This resulted in irregular expenditure of Rs 346.502 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of preparation of improper estimates against the person (s) at fault.

2.4.1.2 Irregular expenditure due to construction of 10 feet wide metal roads instead of 12 feet - Rs 28.500 million

As per instruction of P&D Department, Government of the Punjab, minimum width of farm to market & other local roads was enhanced from 10' to 12 feet since 2009.

Scrutiny of record revealed that District Council Bhakkar approved and constructed 10 feet wide roads instead of 12 feet wide road during Financial Year 2016-18 in violation of instructions of P & D department.

ADP No.	Name of Schemes	Cost (Rs)
374	Improvement of road Dhingana to Bharari Adda U.C. Dhingana	5,000,000
375	Construction of road Mithu road to Chah Mada wala notak	5,000,000
376	Construction of road, earth filling from Bhakkar Khansar road to Chah Ameer Khan wala Union Council, Khansar	3,500,000
377	Construction of road Bukhara Union Council Badyani	5,000,000
378	Construction of road from Jhok Isran wali More to Basti Mian Khan Union Council Badyani	5,000,000
379	Construction of road Chak NO. 21 to 22/TDA U.C. Kohawar Kalan	5,000,000
Total		28,500,000

Audit held that due to weak technical controls 10' wide roads were constructed instead 12' in violations of criteria ibid.

This resulted in irregular expenditure of Rs 28.500 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility against the person at fault besides regularization of expenditure from competent forum.

2.4.1.3 Irregular payment without mandatory tests of steel – Rs 3.856 million

According to Finance Department's Notification No.RO (Tech) FD.2-3/2004 dated 02nd August, 2004, the quality tests of M.S steel bars as per specification are mandatory. Moreover in case, use of local billet steel rate will be reduced by Rs 4.5 per KG will.

During audit of District Council Bhakkar for the period 2016-18, scrutiny of the paid vouchers revealed that DO (I&S) made payment of Rs 3.856 million to various contractors but neither proof of purchase of steel from Pakistan Steel billet approved manufacture was available nor mandatory test of steel used in culverts was available. Moreover recovery @ 4.5 per kg was not deducted from the claims of contractors as detailed at **Annexure-L**

Audit held that due to weak internal controls payment of steel was made without mandatory steel test.

This resulted in irregular payment on account of item fabrication of mild steel of Rs 3.856 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault.

2.4.1.4 Irregular expenditure due to splitting the work – Rs 3.497 million

According to rule 9 read with rule 12(1) of Punjab Procurement Rules, of PPRA 2014 procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the website of PPRA in the light of procedure laid down from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement.

Scrutiny of record development schemes of District Council Bhakkar for the Financial Year 2016-18 revealed that work of improvement and renovation of the District council complex was split in small orders instead execution as one scheme.

ADP No.	Description	Approved cost	Progressive Expenditure
117	Up lifting & fixing iron boundary wall district council bhakkar	300,000	203,404
118	P L Sewer line, floor tile office DC bhakkar	800,000	764,454
119	R&M office rest house DC bhakkar	500,000	431,679
120	repair of mosque DC bhakkar	300,000	250,922
121	construction & Repair of drainge office DC bhakkar	200,000	180,564
130	construction of toilet kichen & repair of dilkusha bagh	500,000	459,016
131	Repair & renovation of office DC bhakkar	1,547,500	1,207,073
Total		4,147,500	3,497,112

Audit held that due to weak financial controls works of district council complex was split to avoid sanction of higher authority.

This resulted in irregular/uneconomical expenditure of Rs 3.497 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of irregular expenditure against the person (s) at fault besides regularization of the expenditure from competent forum.

2.4.2 Internal Control Weaknesses

2.4.2.1 Un-authentic expenditure on development due to non-maintenance of records – Rs 266.500 million

As per Rules 5 (1&2) and 6 of Punjab local Government Property Rules, 2018, the concerned officer of the local government shall maintain, in the prescribed manner, the following registers;

Immoveable property (P-I)	Nazul property (P-II)	Public roads and streets (P-V)
Encroachments	Un-authorized Occupants of the property	Agriculture land
Road side trees	Trees on the land of local government	Fruit bearing trees
Moveable properties	Furniture	Vehicle
Machinery	Light points	Parks and play grounds

Further the local Government shall maintain a map or maps of its local areas, prepared through GIS technology or any other computer application, showing, among other things, immoveable properties vesting in the local government. A copy of such maps shall be kept at the office of local Government for inspection by the public at office hours and shall also be displayed on the official website.

Scrutiny of record of District Council, Bhakkar for the financial year 2016-18 revealed that an expenditure of Rs 266.5 million was incurred on construction of new roads, streets, drains and culverts. But neither the above mentioned registers have been maintained nor maps of local areas containing details/locations of immoveable properties of local government i.e. road, streets, solings and culverts were prepared.

Audit held that due to weak internal controls immoveable property registers and local area maps not maintained/updated.

This resulted in non-maintenance of record of immoveable / moveable properties of local government/maps of local areas and non-authentication/non-verification of expenditure of Rs266.500 million on development.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault besides early maintenance of record.

2.4.2.2 Un-authentic receipt of TTIP due to collection in non-transparent manner–Rs 127.551 million

According to 9, 10,11,12, 14 & 21 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recovery against each demand, in demand and collection register, credit in the local fund immediately in a transparent manner beyond any doubt of misappropriation frauds. The Chief Officer shall be responsible to organize internal controls and ensure that the amounts credited to local fund are reconciled and verified with record on monthly and annual basis. Further, the collecting officer shall prepare four copies of different colors of the bank challan in form AR-17. The bank, on receiving the receipt shall stamp the receipt challan and distribute the copies in the following manner.

- a) The first copy in blue colour shall be given to the payee.
- b) The second copy in green colour shall be presented to Accounts Officer.
- c) The third copy in yellow colour shall be forwarded to the collecting officer.

The chairman of each local government shall maintain financial discipline and review the performance of the offices of local Government, particularly to effect efficiency and transparency in revenue collection.

During scrutiny of the record of District Council Bhakkar for the financial year 2016-18 revealed that the management collected receipts of Rs 127.551 million against the budget figure of Rs 107.761 million detailed as below.

F. Y	Budget	Actual
2016-17	29,760,500	39,368,943
2017-18	78,000,000	88,182,497
Total	107,760,500	127,551,440

Audit noticed following irregularities in collection of receipt of TTIP.

- i. The receipt over & above the budget figure revealed that anticipated receipt for the year was not assessed correctly.

- ii. No internal controls were devised to ensure collection of TTIP in transparent manner.
- iii. No system of reconciliation with the revenue department was made to verify the TTIP receipt through obtaining actual value of land transferred/sold.
- iv. System of different colour copies for TTIP receipt was not adopted. Further copies of TTIP receipts were being collected from the bank by the same collecting officer making chalans and bank was not dispatching copies to the Accounts Officer and Finance Officer.

Audit held that due to weak financial controls, TTIP was being assessed and collected in non-transparent manner.

This resulted in un-authentic collection of TTIP receipt of Rs 127.551 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of lapse besides devising internal control mechanism for assessment and collection of receipt in transparent manner.

2.4.2.3 Non-provision of bank guarantees or non-mortgage of 20% plots of schemes with District Council – Rs 75.011 million

According to rule 17 of Punjab private housing schemes and land sub-division rules, 2010, a development authority shall, prior to issuance of sanction for scheme, require a developer to submit;

- i. Mortgage deed, in accordance with Form-C, twenty percent for housing scheme and ten percent for farm housing scheme of saleable area as security for completion of development works; or
- ii. 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;
- iii. A transparency of approved layout plan also indicating the plots proposed to be mortgaged;
 - iv. A soft copy of approved layout plan geo-referenced with the coordinate system of survey of Pakistan plan;
 - v. A transfer deed in accordance with Form-B for free of cost transfer to Development Authority:

Scrutiny of the accounts record of District Council, Bhakkar for the period 2016-18 revealed that management allowed the developers of the land subdivision/schemes for developing, marketing and selling plots without completing prerequisites under rules. District council neither obtained bank guarantees nor mortgage 20% of plots, as transfer deeds were also not available. **Annexure-M**

Audit held that due weak administrative controls pre-requisites under rules were not completed.

This resulted in non-mortgage or non-obtaining of bank guarantees of Rs 75.011 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends obtaining bank guarantee and mortgaging the required %age of plots besides fixing responsibility of lapse against the person (s) at fault.

2.4.2.4 Loss to government due to non-deduction of PST from contractors – Rs 14.353 million

As per Sr. N.14 of Second Schedule of Punjab Revenue Authority, 5% Provincial Sales Tax without input tax, credit/adjustment, was required to be deducted at source on construction services provided by contractors of buildings. Moreover as per Finance Department Government of the Punjab, the input rates/MRS, being market based rates are inclusive of all taxes and royalties.

Scrutiny of development schemes of District Council Bhakkar for the Financial Year 2016-18, revealed that the management paid Rs 301.421 to different contractors on account of development works. The management of district council initially added 5% PST in estimates/bills and deducted the same at the time of payment. Hence the PST @ 5% was actually paid by the district council rather deducting from the contractors. Audit is of the view that resultantly contractors were rewarded with undue financial benefit by charging PST to works.

Total Payment made to contractor (Rs in millions)	PST was to be deducted @ 5% Charged to works instead deduction from Contractors
301,421,476	14,353,404

Audit held that due to poor financial discipline PST was charged to works instead of deducting from contractors.

This resulted in loss to the local fund Rs14.353 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of PST from the contractors besides fixing of responsibility against the person (s) at fault.

2.4.2.5 Irregularity due to premature release of securities – Rs 11.072 million

According to rule 18 of Punjab local government works rules, 2017, the security of the contractor shall be retained for 6 months after completion of works.

Scrutiny of record of District Council Bhakkar for the financial year 2017-18 revealed that the management awarded works valuing Rs254.665 million to the contractors during February and March, 2018 and obtained additional performance securities up to April-May, 2018. Audit noticed that the management released Rs 11,072,145 out of the securities of ADP of 2017-18 in April-May 2018 which seems premature.

Sr. No.	Financial Year	Value of Work Tendered	Payments	Amount of Security	Security refund due if 100% works of 2016-17 completed	Securities refunded	Premature Refund
1	2016-17	91,265,000	88,541,291	8,854,129	8854129	19,926,274	11,072,145

Audit held that due to poor internal and financial controls record of securities were released premature.

This resulted in premature release of securities Rs 11.072 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault.

2.4.2.6 Loss to the Govt. due to less deduction of income tax – Rs 5.913 million

According to Section 153 (1)(c) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person on the execution of a contract shall deduct tax @ 7.5% of the gross amount payable, if the person is a filer and 12.5% if the person is a non-filer.

During Financial Year 2016-18 the management of District Council Bhakkar made payment of Rs124,975,846 to the contractors for civil works. Audit observed that income tax filer status of these contractors was inactive up to June, 2018 in the online system of FBR. The department neither deducted income tax @ 12.5% nor provided any proof of active filer status. **Annexure-N**

Audit held that due to weak financial controls, the income tax was not deducted at prescribed rates.

This resulted in less recovery of income tax Rs 5,913,229.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of income tax less deducted.

2.4.2.7 Non-recovery of rent of godown – Rs 5.016 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record District Council Bhakkar for the Financial Year 2017-18 revealed that 2 Nos godown located at Bhakkar and darya khan owned by District Council Bhakkar were occupied by Punjab Food Department but rent was not recovered from the user department. Detail is as under.

Description and location of godown	Average Rent/Month as per Rs1.5/Sft	Period	Amount
Bhakkar 9554Sft	Rs14,332	01.07.2004 to 31.06.2018	2,508,135
Darya Khan 9554Sft	Rs14,332	01.07.2004 to 31.06.2018	2,508,135
Total			5,016,270

Audit held that due to weak financial controls amount of rent was not recovered.

This resulted in non-recovery of rent of Rs 50,16,270.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of rent from tenants.

2.4.2.8 Non-recovery of rent of buildings from NADRA – Rs 3.285 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record District Council Bhakkar for the Financial Year 2017-18 revealed that a building of District Council was occupied by the NADRA since long but the amount of rent was not recovered from the user department. Detail is as under.

Covered/uncovered Area	Average Rent/Month as per Rs1.5/Sft	Period	Amount
2346/3279Sft	Rs15,000	01.10.2002 to 31.06.2018 (219 Months)	3,285,000

Audit held that due to weak financial controls amount of rent was not recovered.

This resulted in non-recovery of rent of Rs 3,285,000.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of rent from tenants.

2.4.2.9 Non-recovery of rent of buildings from Literacy Department – Rs 3.285 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record of District Council Bhakkar for the Financial Year 2017-18 revealed that a building of District Council was occupied by Literacy department Punjab since long but amount of rent was not recovered from the user department. Detail is as under.

Covered/uncovered Area	Average Rent/Month as per Rs1.5/Sft	Period	Amount
2870/3356 Sft	Rs15,000	01.10.2002 to 31.06.2018 (219 Months)	3,285,000

Audit held that due to weak financial controls amount of rent was not recovered.

This resulted in non-recovery of rent of Rs 3,285,000.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of rent from tenants.

2.4.2.10 Undue financial benefit to contractor due to less/late credit/non-credit of CDRs/securities – Rs 2.750 million

According to PPRA rules 5% bid security was to be obtained from the contractors. As per local government works rules, 2017, in case the rates of lowest bid are equal to or less than 5% of estimated cost, the lowest bidder shall be bound to deposit additional performance security ranging from 5% to 10% (including CDR). As per contract agreement, 10% security will be deducted from the running payment of the contractors. Moreover as per accounts rules these amounts of securities were required to be credited to bank account local council.

Scrutiny of record of District Council Bhakkar revealed that the management awarded works valuing Rs 345.930 million to different contractors during 2016-18 and made running payments of Rs 266.540 million. Audit noticed following irregularities in deposit and credit of CDR and securities. **Annexure-O**

- i. No proper register of securities was maintained.
- ii. CDRs received from contractors were retained in office instead sending to the bank for credit to account.
- iii. CDRs of the contractors quoted rates up to 5% below were handed over to contractors.
- iv. 2.750 million of CDR and securities were less deposited as tabulated below.
- v. This act of non-crediting/less crediting of securities put the completion of work at risk besides chances of excess payment to contractors on account of refund of securities.

Audit held that due to poor internal and financial controls record of securities was not managed.

This resulted in less credit of securities of Rs 2.750 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault.

2.4.2.11 Less recovery of conversion fee – Rs 2.474 million

According to rule 39 of Punjab private housing societies schemes and land sub-division rules, 2010, a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Scrutiny of the accounts record of District Council, Bhakkar revealed that a peri urban land located nearby Bhakkar and Kallurkot were permitted for conversion into land sub divisions. Audit observed that the management charged conversion fee at agriculture rates instead residential rates of the area in the violation of criteria **ibid. Annexure-P**

Audit held that due weak financial controls fees were not recovered on prescribed rates.

This resulted in less recovery on account of conversion fees Rs2.474 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of conversion fee from the developers.

2.4.2.12 Excess payment due to allowing one mile lead for earth filling in rural areas – Rs 2.286 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee, according to Para 4(iii & iv) of CSR.

Scrutiny of record of District Council Bhakkar for the period 2016-18 revealed that the management awarded works of brick soling/pcc in the streets and made payment without deduction of shrinkage @ 10% from the earth filling quantity and hence made overpayment to the contractors. 1143079Cft of earth works. Audit observed that one to 1.5 mile lead was paid for these schemes for the rural sandy areas despite the fact that earth without lead is available in these areas. Audit is of the view that in rural areas earth filling is possible to execute with blade without such lead. Lead provided in most of the cases was to give undue financial aid to contractors.

Qty of Earth Filling	Rate with lead	Rate without Lead	Difference of Rate	Amount Excess paid
1143079Cft	Rs6,900/0%Cft	Rs4,900/0%Cft	Rs2,000/0%Cft	2,286,158

Audit held that due to weak financial controls un-justified excess payments were made for lead.

This resulted in excess payment to the contractors Rs 2,286,158.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of excess payment against the person (s) at fault besides recovery of overpaid amount.

2.4.2.13 Loss to local government due to idle parking of 3 road rollers – Rs 2.00 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record District Council Bhakkar for the Financial Year 2017-18 revealed that 03 Nos road rollers were parked idle in the yard of district council office for the audit period. The administration of district council made no efforts to make the rollers operational and generate the revenue from this available source. Audit observed that the road rollers parked in open yard were rusting and drivers were drawing salaries without performing duties.

No of Road Rollers	Average Working Days during audit period	Rate of rent of road roller	Approximate loss on rent of road rollers
03	450	Rs 1500/Per Day	2,000,000

Audit held that due to weak financial planning available machinery remained parked idle.

This resulted in loss to revenues of local fund Rs 2.00 million approximate.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of loss against the person (s) at fault.

2.4.2.14 Loss due to non-recovery of fine/rent from Illegal occupants of property of District Council – Rs 1.386 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record District Council Bhakkar for the Financial Year 2017-18 revealed that 87 temporary shops/khhokas (6 x 5) in front of Tehsil Sports Center, Darya Kan on the main road were established. Audit observed that the management neither made any serious efforts to vacate the property of the District Council nor charged fine/recover rent from the illegal occupants, hence put the local government in loss of Rs 1,386,000.

No. of Shops	Average Rent/Month	Period	Amount
77	1000	01.01.2017 to 30.06.2018 (18Months)	1,386,000

Audit held that due to weak supervisory and internal no action was taken against illegal encroachers.

This resulted in loss on account of rent Rs 1,386,000.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of loss against the person (s) at fault besides open auction of the shops and recovery of rent/fine from illegal encroachers.

2.4.2.15 Overpayment of RCC work – Rs 1.569 million

According to item No 6 (a-i) and 6(a-ii) of chapter-6” Concrete” of MRS 2nd biannual, 2017, the item of work “reinforcement cement concrete in roof slab with shuttering and finishing of surfaces, beams, lintel and girders etc” was to be paid @ Rs 331/ pcft and all other items of RCC slab, members etc @ Rs 252.20 (rate without shuttering).

Scrutiny of the bills of various development schemes of District Council Bhakkar for the Financial Year 2016-18 revealed that the management sectioned item of work, reinforcement cement concrete slab for nullah and culverts and made payment@ Rs 331/Cft instead of Rs 251.20/Cft. Audit observed that the department paid rate of item No 6(a-i) meant for roof slabs, beams, lintel and girders etc instead of relevant item 6(a-ii) that is meant for all items of RCC other than included in item No. 6(a-i). **Annexure-Q**

Audit held that due to weak and financial controls incorrect rates were applied and paid.

This resulted in overpayment of RCC work of Rs 1,569,414.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of overpaid amount from the contractors.

2.4.2.16 Overpayment due to non/less deduction of shrinkage on earth filling – Rs 1.360 million

According to note no 2(a) of chapter 3 “Earth Work” of MRS “Deduction for shrinkage from the bank measurement in case the the earthwork is done by manual labour shall be deductible @ 10%”.

During audit of District Council Bhakkar for the period 2016-18, scrutiny of the TS Estimates of different development schemes revealed that the management awarded works of brick soling/pcc in the streets and made payment without deduction of shrinkage @ 10% from the earth filling quantity and hence made overpayment to the contractors.

Annexure-R

Audit held that due to weak internal and financial controls qty of shrinkage not deducted at the time of measurement/payment.

This resulted in overpayment to the contractors due to allowing less shrinkage in earth filling items Rs 1.360 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery from the contractors.

2.4.2.17 Non-recovery of penal rent from un-authorized occupants of residences of District Council – Rs 1.150 million

As per Rule 30(IV) of the Allotment Policy Rule 2002, a government servant occupying a house in an unauthorized and illegal manner will be charged penal rent at 60% of the salary.

Scrutiny of record District Council Bhakkar for the Financial Year 2017-18 revealed that two employees other than District Council had un-authorizedly occupied the residences of District Council not meant for them. The management neither made any serious efforts to vacate the residences nor recover penal rent from these illegal occupants.

Sr. No.	Residence No.	Name of Occupant	Department and Designation	Period	60% of Average of Pay BPS-17	Total Amount of Recovery
1	3	Umer Farooq+	Lecturer Degree College Bhakkar	01.01.2017 to Nov 2018	25,000	575,000
2	6	Deputy District Attorney Bhakkar	Deputy District Attorney Bhakkar	01.01.2017 to Nov 2018	25,000	575,000
Total						1,150,000

Audit held that due to weak management control residences were not vacated and penal rent not recovered.

This resulted in loss due to non-recovery of penal rent Rs 1,150,000.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends vacation of residences from illegal occupants besides recovery of penal rent.

2.4.2.18 Overpayment to contractor on account of brick work – Rs 1.077 million

As note on MRS for pacca brick work “the composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used”.

Scrutiny of record of District Council Bhakkar for the period 2016-18 revealed that the management awarded brick works to different contractors and made payment without deduction in rates of bricks. Audit observed that management made payment of 1st class bricks without any test reports. **Annexure-S**

Audit held that due weak financial controls neither rate was reduced without any test reports nor use of 1st class brick was ensured.

This resulted in overpayment of Rs 1,077,171 to contractors:

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery @ 7% from the contractors.

2.4.2.19 Loss due to less-recovery of conversion fee – Rs527,710

According to Punjab land use (classification, reclassification and redevelopment) Rules, 2009, the conversion fee for peri urban land will be charged at residential rates of the area.

Scrutiny of the accounts record of District Council, Bhakkar revealed that a peri urban plot located on Kallur kot Piplan road nearby Kalrur kot city was converted into commercial (marriage marquee). Audit observed that the department charged conversion fee at agriculture rates instead residential rates of the area in violations criteria ibid.

Name of Commercial Center	Name of Owner	Area of Plot	Conversion Fee Deposited	Covered Area	Location	Rate as per Schedule	Value of Land as per table
Grand Marriage Marquee	Rana Muhammad Mushtaque	4 Kanal	25,050	14,030	Kallurkot Piplan Road	Rs69,095/Marla	5,527,600
Conversion Fee was to be recovered (5,527,600 x 10/100)							552,760
Conversion fee already recovered							25,050
Conversion fee less recovered							527,710

Audit held that due weak financial controls conversion fees were not recovered on prescribed rates.

This resulted in loss due to less recovery of conversion fees Rs527,710.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of conversion fee.

2.4.2.20 Less recovery of auction amount – Rs 727,500

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record District Council Bhakkar for the Financial Year 2017-18 revealed that the management auctioned parking of cycle stand and different points of advertisement through open auction for Rs 2,325,500. The administration could recover Rs 1,958,500 leaving balance of Rs 727,500. Audit observed that the management made no cogent efforts to recover the local government dues. Detail is as under.

Sr. No.	Description of Income	Amount Due	Amount Recovered	Less Recovered
1	Parking Fee Cycle stand	720,500	700,500	20,000
2	Advertisement Fee	1,605,000	1,258,000	707,500
Total		2,325,500	1,958,500	727,500

Audit held that due to weak internal and financial controls lease amounts less recovered/late recovered.

This resulted in less recovery of auction money Rs727,500.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of auction money from the defaulters.

2.4.2.21 Overpayment due to allowing excessive rate for RCC work – Rs 600,000

According to Sr. No. 04 remarks column, Chapter 6 (Concrete) of MRS, the composite rate shall be reduced by Rs 5/50 P.Cft & Rs 12/ P.Cft if chenab sand and local sand respectively is used.

During scrutiny of record of District Council Bhakkar for the Financial Year 2016-18, it was observed that management made payment for more than 50000Cft RCC work in slabs of culverts. But neither proof of use of coursed sand was produced nor were rates of RCC work were reduced @ Rs12 per Cft despite the fact that the contractors used local sand in RCC works.

Audit held that due to weak financial controls rates were not reduced despite local sand was used in works.

This resulted in overpayment of Rs 600,000 (50000 x 12).

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery from the contractors.

2.4.2.22 Non-recovery of rent/arrears of rent of shops – Rs 302,312

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record District Council Bhakkar for the Financial Year 2017-18 revealed that 3 shops of district council located on GPO road were auctioned and handed over to Utility Store Corporation of Pakistan since long. Audit observed that the management failed to recover rent/arrears of rent from the tenants.

Audit held that due to weak internal and financial control the rent of shops was not recovered.

This resulted in non-recovery of rent of shops Rs 302,312.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends recovery of the rent of shops from the defaulters.

2.4.2.23 Non-verification/non-stock taking of the properties of district council

As per Rules 7 of the Punjab local Government Property Rules, 2018, the manager in the month of July each year, shall;

- a. Take stock of moveable property under his control
- b. Verify the immovable property under his control
- c. Submit a detail report to the house

Moreover the chairman shall on assumption of office and once in every year in July, take the physical stock of moveable and immovable property of the local Government and submit a report to the house in accordance with the procedure laid down in section 129 of the Act.

Scrutiny of record of District Council Bhakkar for the Financial Year 2017-18 revealed that the management did not conduct verification/or stock taking of moveable and immovable properties of the District Council. In absence of verification/stock taking, discrepancies, shortage or misappropriations occurred if any in the moveable or immovable properties of local Government were not brought in the notice of house and public.

Audit held that due to weak internal controls verification/stock taking was not conducted.

This resulted in non-verification/non-stock taking of moveable/immovable properties of the District Council.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault besides conducting annual stock taking.

2.4.3 Performance

2.4.3.1 Non-achievement of revenue targets – Rs 20.517 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record of District Council Bhakkar revealed that as per revised budget approved by the house for the financial years 2016-18 target of different receipt heads was Rs27.863 million. Out of which only Rs 7.346 million were collected, resulting in less realization of Rs 20.517 million during 2016-18. Audit also noticed that either very minor amount or nil receipt was realized against several heads of receipt. **Annexure-T**

Audit held that due to weak financial controls resources were not mobilized to realize the approved receipts by the house.

This resulted in less realization of revenues of local fund Rs 20.517 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends fixing of responsibility of less realization of revenues against the person (s) at fault.

2.4.3.2 Loss due to non-recoveries/imposition of penalties against illegal land subdivision – Rs in millions

According to rule 17 of Punjab private housing schemes and land sub-division rules, 2010, a Development Authority shall take action against illegal housing schemes and against deviations done in sanctioned housing schemes as per law for the time being enforce.

Scrutiny of the accounts record of District Council, Bhakkar revealed that listed below illegal land sub-divisions were in progress at

different locations mentioned against each by the developers. Audit observed that the administration of district council took no remedial steps to regulate or to stop development of these illegal land sub-divisions except serving mere notices.

Name of housing Sub-division	Name of developer	Location
Bismillah Colony	Rana Muhammad Arshad	Nazir Town Bhakkar
Bismillah Colony	Rana Muhammad Arshad	Sarai Muhajir Bhakkar
Iqbal Garden	Abdul Aziz	Eid Gah Janobi Bhakkar
Kayan Town	Abdul Sattar	Behal Road Bhakkar
Bismillah Town	Muhammad Rashid	Kallurkot
-	Jamil	Kallur kot road Darya Khan
-	Shehbaz Ali	Kallur kot road darya khan
New Garden Town	Hafeez Ullah Khan	Near Chak No. 34 TDA Bhakkar
Hussain colony	Hafeez Ullah Khan	Near Mandi Town Bhakkar
Rehman colony	Hafeez Ullah Khan	Gadoal road bhakkar

Audit held that due weak management controls illegal land sub-divisions were in process.

This resulted in non-recovery of local government fees of millions of rupees.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was also reported to CO/PAO in December, 2018. Neither DAC meeting was convened nor working papers received till finalization of this report.

Audit recommends action against the illegal land sub-division and recovery of local govt. fees under.

CHAPTER 3

District Council, Chakwal

3.1 Introduction of the District Council

District Council Chakwal was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

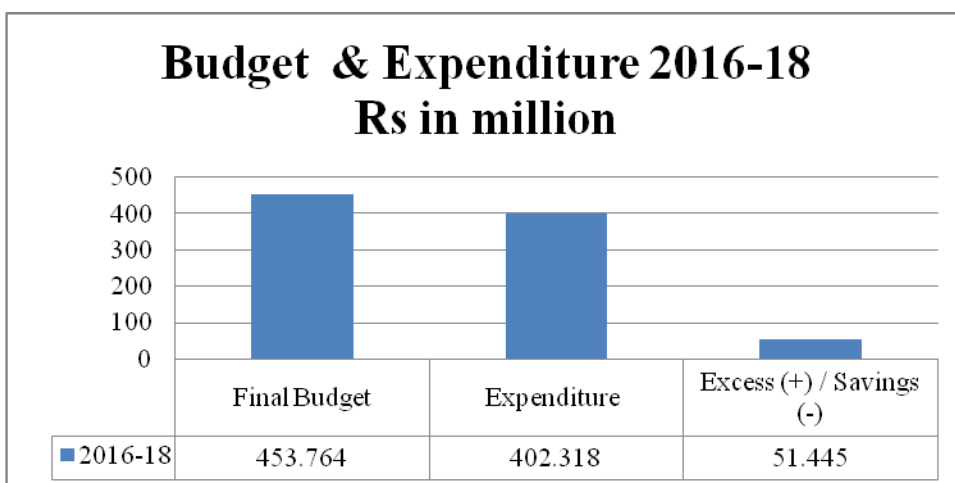
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

3.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of District Council Chakwal for the Financial Year 2016-18 was Rs 453.764 million, against which only Rs 402.319 million was spent. Overall savings of Rs 51.445 million during the Financial Years 2016-18 which was 11% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council Chakwal thus depriving the community from getting better facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	453.764	402.318	51.445	11.33



3.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Chakwal which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

3.4 AUDIT PARAS

3.4.1 Non-production of Record

3.4.1.1 Non-production of Record – Rs 9.400 million

According to Section 14(1)(b) of Auditor General’s (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, “The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection”.

District Council Chakwal did not produce Measurement Books of works amounting to Rs 9.400 million for Financial Year 2017-18. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detailed below.

Sr No.	Name of Scheme (TMA KalarKahar)	Cost (Rs)
1	Construction street & Drain JanazaGah Floor, Wall ChakKhushi UC Kherpur	700,000
2	Construction street & Drain Village Munara UC Munara	1,000,000
3	Construction street & Drain Village Gufanwala UC BuchalKhurd	600,000
4	Construction street & Drain Village Simbal UC Khairpur	1,500,000
5	Construction street & Drain Village Waralah UC Khairpur	1,500,000
6	Construction street & Drain from house DrBasit to Abdul Haq Village Noorpur	100,000
7	Construction street & Drain from house Subedar Nazar Hussain to house Mazhar Hussain Village Bhaal	500,000
8	Construction of street / path khewra road to shop Akhter via H/O Malik Shafiq in village Pidh UC Dandoot	2,500,000
9	Construction of path from village mohri towards village mohratraila UC Basharat	1,000,000
	Total	9,400,000

Audit held that due to weak internal controls and negligence, relevant record was not produced to Audit which might lead to misuse of public money.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for non-production besides ensuring submission of record.

[PDP No.28]

3.4.2 Irregularities & Non-compliance

3.4.2.1 Unauthorized administrative approval on account of development expenditures - Rs 317.777 million

According to Punjab Gazette July 05, 2017 Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No (8) Sr.No.2, Chairman District Council is competent to accord administrative approval up to rupees 20 million. Further Para NO.9 revealed that “The work estimates beyond the abovementioned limits shall be submitted to the District Development Committee Divisional Development Committee or Departmental Development subcommittee or Provisional Development working Party, as the case may be as notified by the Government for administrative approval”.

Audit of accounts of District Council Chakwal revealed that Chairman District Council had accorded administrative approval of 288 schemes amounting to Rs 317.777 million during 2017-18. It was observed that Chairman District Council Chakwal was not competent to accord administrative approval above Rs 20.00 million and same was required to be obtained from District Development committee. The schemes were split in to piece meal willfully in order to avoid the approval from District Development committee which is violation of above rule.

Audit is of the view due to weak internal control, administrative approval was not obtained from competent authority resulting into unauthorized expenditure.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person9s at fault beside regularization.

[PDP No.4]

3.4.2.2 Unjustified expenditure due to defective and non-approval of PC-I - Rs 281.217 million

According to Punjab Gazette July 05, 2017 Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No (4)(3), The work costing rupees 1.5 million or above shall be prepared on the PC-I prescribed by the Government and approved in the manner prescribed for approval of PC-I. Further Para 5(2) for preparation of rough cost estimates, the engineering staff shall inspect the site and work out the feasibility of the work through images or photographs of the site.

Audit of accounts of District Council Chakwal revealed that an amount of Rs 281,216,706 was expended on Annual Development program during 2017-18 but PC-I was not got approved from competent authority which resulted in unjustified expenditures. It was also observed that for preparation of rough cost estimates feasibility of work through images or photograph of the sites were not recorded which was also violation of above rule.

Audit is of the view due to weak internal control PC-I was not got approved from competent authority and non-recording the images or photograph for preparation of estimates.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person's at fault beside regularization.

[PDP No.5]

3.4.2.3 Unjustified expenditure on purchase of vehicle - Rs 5.281 million

According to Letter No.SO(TMA-DEV) (New Local Govt.) LG/9-2/2015 Government of the Punjab local Govt. & Community Development Department dated 15th February, 2017 revealed that Finance Department has released funds amounting to Rs 5.109 million to each District Council for procurement of Toyota Fortuner 2700 for Chairman District Council.

According to PRA 2014 Chapter-II Para No.(10)(2), the specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications

Audit of the accounts of District Council Chakwal revealed that Secretary Local Govt. & Community Development department had issued instructions to the District Council Chakwal for purchase of costly vehicle Toyota Fortune amounting to Rs 5,280,500 dated 23.02.2017 which was not in order. The purchase of vehicle without calling tender portrays that undue favour was given to the brand of Toyota fortune by local govt. & community development department while issuing instruction to District Council Chakwal. Further undue benefit was given to contractor as the according to PPRA the procuring agency is not authorized to include brand name.

Audit is of the view that purchase costly vehicle is burden on the district council as the same fund should be utilized for development of the community.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends that matter be investigated at higher level for awarding contract to Toyota fortunier instead of open bidding process.

[PDP No.17]

3.4.2.4 Premature release of additional performance security Rs 3.637 million

According to Punjab Gazette July 05, 2017 Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No.10, the additional performance security shall be refunded after issuance of the completion certificate by the incharge of the engineering branch.

Following work was not completed during 2017-18 and additional performance securities were released without issuance of completion certificates from competent authority which is violation of above rule.

Amount in Rs

Name of work	Estimated cost	Performance security	Status
Construction of streets and drains and boundary wall gragveyardkot saran and streets and drain Mustafa abadMauzamurali UC Kotsarang	4,000,000	430,000	Work in progress
Construction of street and drain MohraJasbbi shah dilawarMouzaKotehra and mouzadhoketalhiucjabi shah dilwar district Chakwal	2,500,000	250,000	Work in progress
Construction of street and drain androon city thoa mahram khan-II	2,500,000	250,000	Work in progress
Costruction of street and drain mauzaChakwal	800,000	86,000	Work in progress
Construction of street,drain and nullahmouzakotchoudrian	8,000,000	882,000	Work in progress
Construction of Rasta UBL Bank to House Karam Hussain Sadwal	5,200,000	520,000	Work in progress
Construction of street and drain bheen and installatio pipe line dhokemera us bheen	3,430,000	343,000	Work in progress
Construction of streets and drains from school to house Iqbal Hostel	2,500,000	270,400	Work in progress
Construction of street and drain in village khokharzir,thohahamaoun and khahi union council khahi	2,500,000	250,000	Work in progress
Construction of street and drain in village buchalkalan union council buchalkalan s	1,500,000	102,000	Work in progress
Construction of street with TOA wall from PACCA road to H/O Zubair Gujjar and from H/O Haji Azad to H/O Mehboobsaqlain village chabhar union council dhumman	1,600,000	132,000	Work in progress
Construction of steet and drain from H/O Iqabl to H/O Ishfaq&chouck near madrasa	1,700,000	121,700	Work in progress
Total		3,637,100	

Audit is of the view due to week internal control additional performance securities were released.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person's at fault beside regularization.

[PDP No.18]

3.4.2.5 Unjustified expenditure on account of Exhibition, fair, Sports and other national celebration – Rs 3.170 million

According to Punjab Local Government Act 2013 A District Council shall be responsible for performance of the municipal functions and section 77 (q) revealed that district council perform functions hold fairs and shows, promotion of public games and sports, celebration of national occasions.

Scrutiny of accounts of District Council Chakwal revealed that Rs 3.170 million was expended during 2017-18 on account of exhibition, fair and other national celebration which is not allowed as per rule huge amount was spent on Jashan-e- Bahran activity w.e.f 4th to 6th May, 2018.

No national day is notified by Government of Pakistan on above dates. Tender was neither uploaded on PPRA's website nor published in famous newspaper in order to avoid the fair competition. Moreover, program /schedule of national celebration and others were not notified by secretary local government Lahore for subsequent approval of house of district council Chakwal. The District Council Chakwal were to promote the sports and games as per rule instead of expending huge amount at one time for conducting such activities. The District council were to create conducive environment for sports and celebration of national occasions while establishing Clubs, grounds Gyms etc instead of wastage of government money on single day activities. Further players who participated in the Jashan-e-baharan functions were not registered and therefore distribution of prizes is doubtful which requires investigation.

In the light of shortcoming pointed out, expenditures are doubtful and wastage of government money. The detail is as under:-

Date	Voucher No.	Amount in Rs	Firm
28.06.2018	96	969,772	Unique trading services.
29.06.2018	97	489,134	-do-
29.06.2018	99	605,241	-do-
28.06.2018	95	700,927	Unique trading services
29.06.2018	98	405,402	Unique trading services
Total		3,170,476	

Audit is of the view that due to weak internal control the expenditures on account of exhibition, fair and other national celebration were unjustified due to non-observance of codal formalities.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends matter be investigated besides recovery of amount.

[PDP No.6, 8]

3.4.2.6 Irregular expenditure due to violation of PPRA Rules 2014 - Rs 2.826 million

According to PRA 2014 Rules, 12(1) Subject to rule 59, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of

the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

District Council Chakwal incurred expenditure of Rs 2.826 million on account of procurement of different items for the period 2017-18 without awarding of tender. The expenditure without tender under PPRA Rules 2014 was held irregular as detailed below:-

Item	Period	Amount in Rs
Procurement of Furniture	2017-18	2,062,321
Plant and Machinery	2017-18	764,000
	Total	2,826,321

Audit is of the view that due to weak internal control the expenditures on account of exhibition, fair and other national celebration were unjustified due to non-observance of codal formalities.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person's at fault beside regularization.

[PDP No.5,8,27 & 28]

3.4.2.7 Unjustified expenditure on account of repair of transport - Rs 1.077 million

According to Rules 12(1) Subject to rule 59 of PPRA 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper

During audit of District Council Chakwal it was observed that amount of Rs 1,076,550 was expended on account of repair of transport of two vehicles CH-4446 and X-76AF. It was observed that vehicles were neither accidental nor tender was invited for repair of vehicles. Further vehicles were not repaired from any auto workshop and prequalification from contractor regarding repair work of vehicle was not obtained.

Moreover, huge amount was expended on repair of vehicles. Furthermore, Rs 218,018 were expended on vehicle CHG-61 under the use of Chairman District Council Chakwal on account of repair during 2017-18 without maintaining history sheet duly approved from competent authority. The said vehicle was purchased on 23.02.2017 and tyres valuing Rs 167,310 were replaced on 27.04.2018 without disposing old tyres. The detail is as under:-

Voucher No. Date	Description	Vehicle No.	Amount	Name of firm
V.49(04/2018)	Repair of transport	X76AF	162,800	Unique trading services
26.11.2017	-do-		370,000	Unique trading services
V.61(06/2018)	-do-	CH-4446	323,750	
17.10.2017	-do-	CH-4446	220,000	
Total			1,076,550	

Audit is of the view that due to weak internal control repair of vehicles was done without observing codal formalities.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person's at fault beside regularization.

[PDP No.10]

3.4.3 Performance

3.4.3.1 Loss to the govt. due to illegal occupation of state land - Rs 263.094 million

According to Punjab Local Government Act 2013 section (77) (a) District Councils. Shall be responsible for prevention and removal of encroachment on public ways, streets and properties;

Audit of the accounts of District Council Chakwal revealed that various lands approximately amounting to Rs 263.094 million was illegally occupied and District Council Chakwal is deprived from the benefits of rental income of such property resulting in loss to the District Council fund. It was observed that no action was taken against the illegal occupants.

Audit is of the view that due to weak internal control illegal occupants on District Council Land was not vacated.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends amount be recovered besides fixing of fixing of responsibility.

[PDP No.20]

3.4.3.2 Less recovery of Tax on transfer of immovable property - Rs 121.970 million

According to instruction of FBR, rate of tax on transfer of immovable property tax is 1 % for filer and @2% for non-filer. According letter no.C.No.4(99)IT—Budget/2016 date 7 December,2016 Tax u/s236 c whereas taxpayer is non filer, rate of tax will be charge @2% on transfer of immovable property.

District Council Chakwal has imposed tax @ 1% on transfer of immovable property in Chakwal, Talagang, Choa Saidan Shah & Kallar Kahar. It was pertinent to mention here that said rate for filers. For non filers rate was 2%. No proof for being filer was on record thus violating instructions of FBR. Incorrect imposition of tax resulting in less recovery of Rs 121.970 million and loss to the Government. The detail is as under:-

Amount in Rs

Detail of receipt of tax on transfer of immovable property tax Chakwal, talagang, choaSaidan Shah & KallarKahar	Actual income as per 1%	Short realization which is required @ 2% due to non-filer
2016-17	39,436,127	39,436,127
2017-18	82,534,132	82,534,132
Total		121,970,259

Audit is of the view that due to weak internal control, 2% Tax on transfer of immovable property in Chakwal, Talagang, Choa Saiden Shah and KallarKahar was not deducted from the non-filers.

The matter was reported to the PAO in November, 2018. The reply was not furnished by the department and DAC meeting was also not convened till finalization of report.

Audit recommends recovery be effected from the non-filer.

(PDP No.7)

3.4.3.3 Overpayment to the contractor due to non-deduction of 5% PST - Rs 11.958 million

At Sr No 14 in column 2 of the Second Schedule to Punjab ST on Services Act 2012, for the existing entry, "Construction services and services provided by contractors of building (including water supply, gas supply and supply works), roads and bridges, electrical and mechanical works (including air conditioning), horticulture works, multi-discipline works (including turn-key projects) and similar works PST rates will be 5% on civil works. According to Government of Punjab Finance Department letter dated 28th September 5% PST is to be deducted as per Finance bill 2017-18 on construction services and PC-I cost estimates should be approved by adding 5% PST for the schemes being got approved launched after June, 2017 and paid to PRA.

District Council Chakwal was expended amount of Rs 298.940 million during 2017-18, on account of development expenditure. The department neither added 5% provision of PST in the estimates nor deducted 5% PST from the contractor bill. The department deducted 1% PST from all the bills of contractors instead of 5% which resulted in overpayment to the contractor. District Council was required to recover the remaining amount of PST amounting to Rs 11,957,594 charged @ 4% of Rs 298.940 million and deposit it in the PRA account.

Audit is of the view that due to weak internal control, PST amounting to Rs 11.958 million was not recovered and deposited in the PRA account.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility of the person(s) at fault.

[PDP No.1]

3.4.3.4 Non deposit of license fees of Cement Factories Rs 11.00 million

According to Punjab Local Government Act 2013 (74) (i) Chairman District Council shall guide and lead officers in achieving the goals and targets fixed by the District Council in an effective and efficient manner;

During course of audit of District Council Chakwal, it was observed that during 2017-18 demanded amount on account of license fees of following cement factories was not recovered. The detail is as under:-

(Amount in Rs)

Name of cement factory	Demanded	Recoverable
Best way choasyden shah	5,500,000	5,500,000
Best way kalarkahar	5,500,000	5,500,000
	Total	11,000,000

Audit is of the view that due to weak internal control assessment license fees was not recovered.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends amount be recovered besides fixing responsibility of the person at fault.

[PDP No.19]

3.4.3.5 Non imposition of Penalty - Rs 8.240 million

According to Punjab Gazette July 05, 2017, Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No.16(4)(d) if due to any unavoidable circumstances the work could not be completed within period specified in the contract act, an extension of such period may be allowed as per contract conditions by the House if period of extension is likely to exceed six months. Further Para 5(2) According to terms and condition of contract agreement serial no.2 the work should be completed within time limit otherwise penalty upto zero percent to 10 percent on the estimated cost shall be imposed.

Scrutiny of accounts of District Council Chakwal revealed that various works amounting to Rs 82,396,000 were not completed within time limit. Penalty @ 10% was not imposed on the contractors. No extension certificate and completion certificate duly approved from competent authority were shown to audit which resulted in overpayment of Rs 8.240 million

Audit is of the view that due to weak internal control penalty was not deducted which resultantly overpayment to the contractors.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends amount be recovered besides fixing of fixing of responsibility.

[PDP No.13, 21]

3.4.3.6 Less recovery on account of receipts of rest House Kallar Kahar - Rs 4.202 million

According to Punjab Local Government Act 2013, section (79)2 (c) a Chief Officer shall be responsible to ensure that the business of the local government is carried out in accordance with law.

During audit of District Council Chakwal, it was observed that rest house located in Kallar Kahar under the jurisdiction of District Council Chakwal was unlawfully under the control of Deputy Commissioner Chakwal. The booking was done by the deputy commissioner office

instead of Chief Officer District Council Chakwal. The receipts collected from Rest House were very less as compared to years 2006 to onward. There were six rooms in rest house and rent was charged Rs 1,500 per day for Govt. officials and @ Rs 2,500 for private persons. No efforts were done to run the rest on commercial lines. There were 365 days in a year and an average rate of rest house of Rs 2,000 per day should have resulted in total income Rs 4,380,000. Whereas it was observed that during 2017-18, only Rs 177,700 were realized on account of receipt of rest house which is very less. It was also observed that register maintained for guests were defective as no allotment letter, CNIC No. of guests and check in & Check Out were maintained. All the booking was done via telephone by the care taker of District Council Chakwal and call register was not maintained as well. The signatures and copies of CNIC were also not retained. This resulted in less recovery amounting to Rs 4.202 million.

Audit is of the view that due to weak internal controls recovery of rent of rest houses were not realized.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends that inquiry at secretary local government level be initiated.

[PDP No.23]

3.4.3.7 Non-recovery of license fee on accounts of shops and commercial area Rs 3.794 million

According to Punjab Local Government Act 2013 (79)2 (c) A Chief Officer shall be responsible to ensure that the business of the local government is carried out in accordance with law.

District Council Chakwal did not realize license fees amounting to Rs 3.794 million during 2017-18 and 2016-17 pertaining to various shops which resulted in non recovery of Government receipts. It was observed that no action was taken against the defaulters.

Audit is of the view that due to weak internal, license fees were not collected.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery be effected under rules matter be justified.

[PDP No.22]

3.4.3.8 Un-justified payment of random rubble masonry in F&P Rs 2.018 million

According to Punjab Gazette July05,2017 Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No.10(1) no work shall be executed unless it is in conformity with the provision of the rules and PP rules.

District Council Chakwal has paid Rs 2.018 million on accounts of following works on account of random rubble masonry (un-coarsed) instead of coarsed. The un-coursed masonry was not suitable for drain as life values decreases due to damages. The provision of uncoarsed masonry was unjustified as detailed below:

Name of work	Description	Amount (Rs)
Improvement of cause way of Govt. High School karyala and improvement of path/ causeway of dhokehajam village tharpal union council karyal	random rubble masonry (uncoursed) in F&P	1,159,319
Construction of street with TOA wall from PACCA road to H/O Zubair Gujjar and from H/O Haji Azad to H/O Mehboobsaqilain village chabhar union council dhumman	DO	567,133
Construction of street and drain in village khotianrabbal and chakkharak union council khotian	DO	291,889
Total		2,018,341

Audit is of the view that due to weak internal control provision of uncoarsed random rubble masonry was made.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends amount be recovered besides fixing of fixing of responsibility.

[PDP No.25]

3.4.3.9 Undue favour to contractor due to non-obtaining of Additional performance security- Rs 1.450 million

According to Punjab Gazette July 05, 2017 Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No.9(d) in case the rates of lowest bid are equal to or less than 5% of the estimated cost the lowest bidder shall be bound to deposit additional performance security from a scheduled bank from 5% to 10%(including CDR deposited at the time of tendering) within 15 days of issuance of notice.

District Council Chakwal had issued the work orders of following works which was accepted by contractor below than estimates of work. It was observed that District Council Chakwal did not obtain the additional performance security. Further copy of pay order duly verified from bank statement regarding deposit of additional performance security was not on record.

Name of work	Estimated cost of work	Below	Additional performance security Required	Amount (Rs)
Construction of street and drain in village naraggi rehman abad dewal Mithrala UC Naragi	5,000,000	27.8%	10%	500,000
Construction of street drain and sasway dhoke faqeera UC Bidher tehsil talagang district Chakwal	3,000,000	50% and vary on different items	10%	300,000
Construction of streets and drains mauza tehi, dudial uc tehi	2,500,000	32%	10%	250,000
Construction of street and drain from house Allah Ditt to Masjid Norani From house tahi reniaz to house Muhammad Boota	2,000,000	14.75	10%	200,000
Construction of street and drain in village khotian rabbal and chak kharak union council khotian	2,000,000	14.75%	10%	200,000
Total				1,450,000

Audit is of the view due to weak internal control additional performance security was not obtained which resultantly undue favour to contractor.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends matter be justified and fix the responsibility.

[PDP No.26]

3.4.3.10 Non-achievement of targets - Rs 1.190 million

According to Punjab Local Government Act 2013 (74) (i) Chairman District Council shall guide and lead officers in achieving the goals and targets fixed by the District Council in an effective and efficient manner.

District Council Chakwal had set targets of Rs 2,030,000 in following heads in the budget estimates of 2017-18 and an amount of Rs 1,189,700 were not achieved/realized during 2017-18. The detail is as under:-

Sr. No	Detail Receipt Head	Code	Budget Estimate for Year 2017-18	Actual Income 2017-18	Less achieved
1	Arrear Tax on Transfer of Immovable Property Tax Talagang	C0388080	880,000	-	880,000
2	Licence Free	C0388001	800,000	560,300	239,700
3	Income From Sale of Store		300,000	280,000	20,000
4	Auction of Dry Woods (Garden Choa Saidan Shah, Kallar Kahar & Rakh Ghandhala)	C0388089	50,000	-	50,000
TOTAL			2,030,000	840,300	1,189,700

Audit is of the view that due to week internal targets were not achieved.

The matter was reported PAO concerned in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends matter be justified and fix the responsibility.

[PDP No.34]

3.4.3.11 Non-recovery of Penalty due to late deposit of rent Rs 0.943 million

According to lease agreement of shop, the lessee is bound to deposit the rent upto 10th of every month. In case of failure to deposit the rent after 10th of every month, per day rent Rs.100 will be charge, whereas non deposit of rent after 20th of month, 10% penalty will be charged.

During audit of District Council Chakwal, it was observed that during 2017-18 rent from shops was deposited after due date amounting to Rs 942,548 as per lease agreement.

Audit is of the view that due to weak internal controls, penalty on late deposit was not recovered.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends amount be recovered and deposited in the District Council fund.

[PDP No.2]

3.4.3.12 Non deposit of outstanding lease amount - Rs 0.813 million

According to section 79(2)(c) of Punjab Local Government Act 2013, Chief Officer shall be responsible to ensure that the business of the local government is carried out in accordance with law.

Audit of the accounts of District Council Chakwal revealed that following lessees did not deposit Rs 0.803 million outstanding during 2017-18 as per lease agreement. Non recovery of outstanding lease amounts required to be realized along with the penalty immediately. The detail is as under:-

Name of lessee	Amount recoverable in Rs
Ghulam Safdar	30,037
Mazhar Iqbal	12,210
Aftab	6,105
Syed Amjad Husain Shah	36,670
Abdul Razaq	3,051
Muhammad Khan	3,051
Ashfaq	4,272
Fazal Mahmood	5,492
Muhammad Afzal	6,105
Baaz Khan	6,105
Malik Nazir	6,105
Rab Nawaz	30,525
Robina Yasmin	18,315
ToseefDhudial	30,525
Mumtaz	4,005
Irfab Bashir	610,510
Total	813,083

Audit is of the view that due to weak internal control rents of lease were not recovered and deposited in the District Council fund.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends amount be recovered along with fine matter be justified besides recovery

[PDP No.3]

3.4.4 Internal Control Weaknesses

3.4.4.1 Unauthorized execution of work due dismantling the existing brick work of main street - Rs 2.428 million

According to Punjab Gazette July 05, 2017, Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No.4(1) the local government Engineer, while undertaking the original work, shall frame a scheme in accordance with law for the execution of such work. Further Para 5(2) for preparation of rough cost estimates, the engineering staff shall inspect the site and work out the feasibility of the work through images or photographs of the site.

District Council Chakwal awarded contract to Shahzeb Construction Company for construction of street and drain at Mauza Dhalia Tehsil Talagang amounting to Rs 11,600,150. It was observed that main street which was already constructed with brick work was dismantled and tuff tile work was done on same street which is not original work. District Council Chakwal has incurred approximately Rs 2,427,920 (Quantity 19580 sft x 124) for construction of tuff tile after dismantling the brick work of main street. The streets having brick work were required to be repaired instead of dismantling. Further, site photographs were not kept on record before execution of work and preparation of rough cost estimates which is violation of above rule. It has also been observed that quantity of P.C.C (1:7:20) paid in these sites needs to be justified and recovered from contractor.

Audit is of the view that due week internal control Rs 2.428 million was over paid.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of the person(s) at fault

[PDP No.11]

3.4.4.2 Unjustified expenditures on POL Charges - Rs 1.256 million

According to section 74(1)(c) Punjab Local Government Act 2013 Chairman District Council will ensure accomplishment of operational, developmental and financial objectives set by the District Council or the Government in accordance with provisions of this Act and present report on the performance of the local government to the District Council at least twice in a year;

District Council Chakwal incurred expenditure amounting to Rs 1.256 million on account of POL without observing codal formalities during 2016-17 and 2017-18. It was observed that vehicles remained under the personal use of DO (R), DO (Planning) and Chief Officer and allotments, entitlement of vehicles to said officials duly approved from competent authority were not shown to audit. Huge amount of POL was drawn for vehicle CHG-61 on monthly basis during 2017-18 without certifying that vehicle was in use for official purpose i.e. inspection and testing reports of development schemes, action taken on encroachments etc., Log book of vehicle CHG-61 was also not shown to audit. No requisition slip duly approved from competent authority was maintained.

Audit is of the view that due to weak internal control POL was drawn without observing codal formalities.

The matter was reported PAO in November, 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of the person(s) at fault

[PDP No.9]

CHAPTER 4

District Council, Gujranwala

4.1 Introduction of the District Council

District Council Gujranwala was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

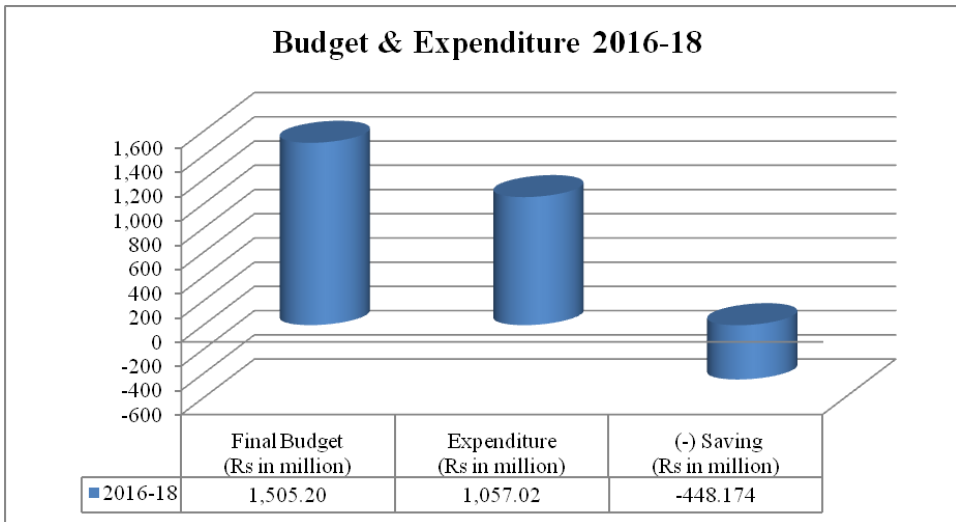
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

4.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council for the Financial Year 2017-18 was Rs 1,505.198 million, against which Rs 1,057.044 million was spent. Overall savings of Rs 448.174 million during the Financial Years 2016-18 which was 30% of budgetary allocation.

(Rs in million)

Financial Years	Budget	Expenditure	Savings	% Savings
2016-18	1,505.198	1,057.024	448.174	30



4.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first audit of District Councils and hence no report was submitted to the Governor of the Punjab.

4.4 AUDIT PARAS

4.4.1 Irregularities & Non-compliance

4.4.1.1 Irregular expenditure due to non approval of lead chart - Rs 22.996 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee, according to Para 4(iii & iv) of CSR.

During audit of District Council Gujranwala for the financial year 2016-18, scrutiny of development schemes' record revealed that Rs 22.996 million was paid to contractors for earth filling without approving lead chart in violation of the rule ibid. Further, "Fard Malkiyat" was not attached to show particulars of land owner from where earth was carried to site. Furthermore, compaction test reports of earthwork for embankments were also not found on record.

Audit held that payment for earth filling was made to contractor to extend undue benefit by management for its ulterior purposes due to weak internal controls.

It resulted into irregular expenditure of Rs 22.996 million.

The matter was reported to CO/PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter besides fixing the responsibility of person(s) at fault.

[PDP No.15]

4.4.1.2 Irregular payment due to claim of bitumen usage by contractor - Rs 5.236 million

According to additional clause of contract agreement, bitumen will be arranged himself by contractor from National Refinery Limited, Karachi and documentary proof to the engineer in-charge before release of payment against the work done.

During audit of District Council Gujranwala for the financial years 2016-18, it was observed that payment of Rs 5.236 million was made to

contractor on account of bitumen used in TST as per rates of National Refinery Limited, Karachi without providing any documentary evidence thereof as detailed below:

Name of Work	Work Order No	Work Order Date	Item	Quantity	Rates	Amount (Rs)
Constt: of Nali PCC Gali Haji M YaqoobwaliDera ChinayUpalSansi &Nali PCC GaliArshadBajwawaliQilaRajkor UC KotliNawab.	DO(I&S)/2018/312	08.01.2018	P/L T.S.T using 7.5% bajri and 79 LBS	31600Sft	@3368.95%Sft	1,064,588
Construction of Road SaimNallah to Dogranwala	DO(I&S)2017/321	24.06.2017	Providing Triple surface treatment	27700Sft	@3368.95%Sft	933,199
Constt: of Road & Culverts ThatthaManak to Midresa	DO(I&S)/2018/393	08.01.2018	P/L Tripple surface treatment to road using 7.5cft Bajri and 67 Lbs bitumen per %Sft	11770Sft	@446.9%Sft	405,700
Constt: of /Repair of Road Bhaday	.DO(I&S)/2018/395	08.01.2018	P/L triple surface treatment	47580Sft	@3446.9%Sft	1,640,035
Constt: of Road KotliMallian	DO(I&S)/2018/240	27.05.2017	P/L triple surface treatment	35400sft	3368.95%Sft	1,192,608
Total						5,236,130

Audit is of the view that undue benefit was extended to contractor by allowing/ paying cost of bitumen as per rates of National Refinery Limited, Karachi due to weak internal controls.

It resulted into irregular expenditure of Rs 5.236 million.

The matter was reported to CO/PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter besides fixing the responsibility of person(s) at fault.

[PDP No.20]

4.4.1.3 Non-deduction of shrinkage charges on earth work - Rs 2.30 million

According to clause 2(a) Chapter 3 Earth Work (Excavation and embankment) of M.R.S Gujrat deduction from shrinkage from the bank measurements when the earth work is done by the heavy machinery @3% to 6% and when earth work was done manually @10%.

During audit of District Council Gujranwala for the financial years 2016-18, it was observed that payment of Rs 23 million was paid for earth filling work without deduction of shrinkage @ 10% from claim of contractors.

Audit held that undue benefit was extended to contractors by not deducting of shrinkage by management due to weak internal controls.

This resulted in loss of Rs 2.300 million.

The matter was reported to the CO/PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixing the responsibility of person(s) at fault.

[PDP No.19]

4.4.1.4 Irregular Expenditure on street lights - Rs 1.70 million

According to Rule12(1) of Punjab Procurement Rules 2014 “A procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper”

During audit of District Council Gujranwala, it was observed that lights were installed for Muharram route for Rs 1.700 million by Mr Muhammad Adnan Khan during 2017-18. The matter was required to be advertised on PPRA to get the competitive rates whereas the same was done through quotations as detailed below;

Name of Contractor	Name of Works	Amount (Rs)
Muhammad Adnan Khan	Instalation of Lights in Moharramrute Gujranwala	800,000
	Instalation of Lights in Moharramrute Rasul Nagar	400,000

	Instalation of Lights in MoharramruteRasul Nagar	200,000
	Instalation of Lights in MoharramruteEimenabad	300,000
Total		1,700,000

Audit held that expenditure was incurred without giving advertisement on PPRA web to reduce completion due to weak internal controls.

This resulted into irregular payment of Rs 1.70 million.

The matter was reported to the PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter besides fixing the responsibility of person(s) at fault.

[PDP No.8]

4.4.2 Internal Control Weaknesses

4.4.2.1 Non recovery of Commercialization /Conversion Fee - Rs 50.00 million

According to Rule 17 (e) of Punjab Local Government (Budget) Rules 2017, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head.

Scrutiny of the record of District Officer (Planning & Coordination) revealed that notices were issued to different persons for non approval and submission of commercialization/conversion/Building fee for Rs 50.00 million but no efforts were made for recovery from concerned as detailed below:

Notice No.	Date	Name	Location	Description	Amount (Rs)
1202	30.09.2018	ZahidYaqoob	Tehsil Kamoke	Commercialization	1,000,000
1203	12.09.2018	Zahoor Ahmed	Tehsil Kamoke	Commercialization	1,000,000
1207	27.09.2018	Sheikh Irfan	Tehsil Kamoke	Commercialization	1,000,000
1203	05.09.2018	Abdul Jabbar	Tehsil Kamoke	Commercialization	1,000,000
301	28.08.18	Muhammad Ashraf	Tehsil Kamoke	Commercialization	1,000,000
304	29.08.18	M. AmjadRaza	Tehsil Kamoke	Commercialization	1,000,000
928	03.08.2018	Faisal Ghaus	Tehsil Gujranwala	Rice Mills	3,000,000
929	17.08.2018	EhsanUIHaq	Tehsil Gujranwala	Commercialization	1,000,000
927	23.07.18	Kamal Mustafa	Tehsil Gujranwala	Haroon Rice Mills	3,000,000
926	09.07.18	Nawaz Ali	Tehsil Gujranwala	Commercial Hall	1,000,000
701	07.03.18	Ali Imran	Tehsil Gujranwala	Factory	3,000,000
702	07.06.18	RanaZafarUllah	Tehsil Gujranwala	Factory	3,000,000
703	12.07.18	KhurramAshfaq	Tehsil Gujranwala	Factory	3,000,000
704	18.07.18	Muhammad Bashir	Tehsil Gujranwala	Godown	1,000,000
930	01.09.18	Muhammad Umar	Tehsil Gujranwala	Gulf Rice Mills	3,000,000
931	17.09.18	Rehman Classic	Tehsil Gujranwala	Factory	1,000,000
213	10.07.18	ZafarIqbal	Tehsil Wazirabad	Tower	1,000,000
212	24.09.18	Muhammad Iqbal	Tehsil Wazirabad	Ware House	1,000,000
209	10.09.18	Muhammad Afzal	Tehsil Wazirabad	Godown	1,000,000
211	26.09.18	Muhammad AslamSahi	Tehsil Wazirabad	Rice Mills	3,000,000
201	02.07.18	Ghulam Mustafa	Tehsil Wazirabad	Godown	1,000,000
208	02.09.18	Arshad	Tehsil Wazirabad	Marriage Hall	1,000,000
206	11.08.18	SajidRiaz	Tehsil Wazirabad	ShanwariResturant	1,000,000
205	03.08.18	Fiazan Ahmed	Tehsil Wazirabad	Godown	1,000,000

204	15.07.18	Muhammad Imran	Tehsil Wazirabad	Pairus CNG	1,000,000
203	10.07.18	Nasrullah	Tehsil Wazirabad	Godown	1,000,000
202	05.07.18	QamarSadique	Tehsil Wazirabad	Godown	1,000,000
217	22.09.18	AsmatUllah	Tehsil Wazirabad	Godown	1,000,000
215	07.09.18	Muhammad Hanif	Tehsil Wazirabad	Godown	1,000,000
216	22.09.18	Riaz Ahmed	Tehsil Wazirabad	Godown	1,000,000
1544	30.09.18	Muhammad Gulzar	Tehsil NoshehraVirkan	Godown	1,000,000
1546	20.09.18	Sana Ullah	Tehsil NoshehraVirkan	Godown	1,000,000
1541	05.09.18	Bilal Maqasood	Tehsil NoshehraVirkan	Private School	1,000,000
1542	05.09.18	Muhammad Ramzan	Tehsil NoshehraVirkan	Markey	1,000,000
1542	06.09.18	KanwarImtiaz	Tehsil NoshehraVirkan	Two Hall	1,000,000
1453	06.09.18	AdilEjaz	Tehsil NoshehraVirkan	Markey	1,000,000
Total					50,000,000

Audit is of the view that no effort was made to realize government receipts due to negligence of management.

This resulted in loss of Rs 50.00 million.

The matter was reported to the PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery from concerned besides fixing the responsibility of person(s) at fault.

[PDP No.11]

4.4.2.2 Non-recovery of penalty charges due to delay in completion of schemes Rs - 20.688 million

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

During audit of District Council Gujranwala for the financial year 2016-18, it was observed that contractors failed to complete work of Rs 206.880 million against various schemes within stipulated time. Contractors did not apply for extension in time limit to the Engineer-in-charge in time. Penalty charges of Rs 20.688 million were not collected / recovered from contractors' bills.

Audit is of the view that penalty charges were not recovered for delay in completion of schemes due to weak internal controls.

It resulted in loss of Rs 20.688 million.

The matter was reported to CO/PAO in Dec, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery from concerned besides fixing the responsibility of person(s) at fault.

[PDP No.13]

4.4.2.3 Less deduction of Income Tax Rs - 7.916 million

According to Income tax ordinance 2001, income tax @ 10% should be deducted as withholding tax from non filer contractor.

During audit of District Council Gujranwala, scrutiny of different works revealed that Income Tax @7% or 7.5% was deducted as withholding tax from non filer contractors instead of 10% Income Tax.

Audit is of the view that due to weak internal controls, less Income Tax was deducted.

It resulted into less deduction of Income Tax for Rs 7.916 million.

The matter was reported to PAO in Dec, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery from concerned besides fixing the responsibility of person(s) at fault.

[PDP No.12]

4.4.2.4 Non Recovery of License Fee - Rs 1.432 million

According to Rule 17 (e) of Punjab Local Government (Budget) Rules 2017, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head.

During audit of District Council, Gujranwala for the period 2017-18 it was noticed that License fee amounting to Rs 1.432 million was still recoverable. Further no serious effort/s was made for the recovery of the outstanding government dues.

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

It resulted into non-recovery of license fee for Rs 7.916 million.

The matter was reported to PAO in Dec, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery from concerned besides fixing the responsibility of person(s) at fault.

[PDP No.04]

CHAPTER 5

District Council, Gujrat

5.1 Introduction of the District Council

District Council Gujrat was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

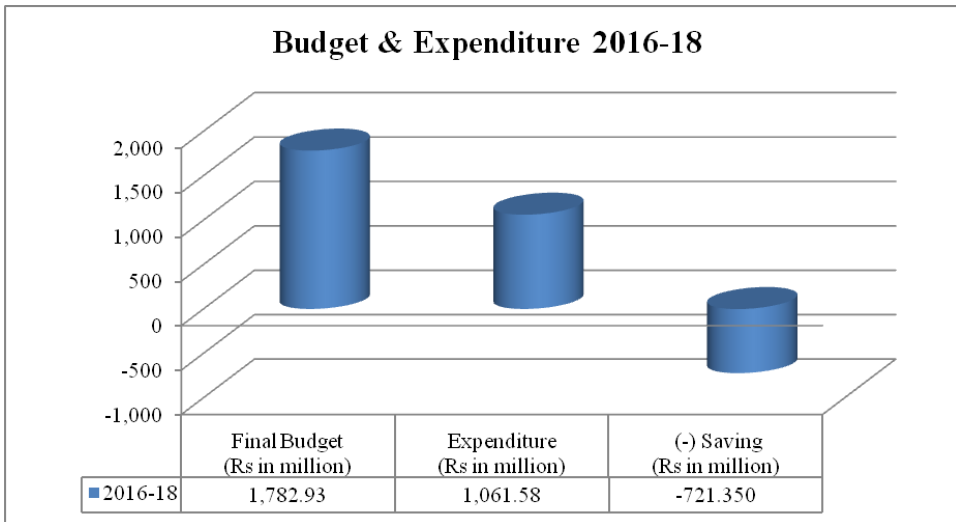
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

5.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council Gujrat for the Financial Years 2016-17 and 2017-18 was Rs1,782.93 million, against which only Rs1,061.58 million was spent. Overall savings of Rs721.35 million during the Financial Years 2016-17 and 2017-18 which was 40% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council thus depriving the community from getting better facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	1,782.93	1,061.58	721.35	40



5.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Gujrat which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

5.4 AUDIT PARAS

5.4.1 Irregularities & Non-compliance

5.4.1.1 Unauthorized expenditure due to non issuance of Completion Certificates–Rs 92.50 million

According to Punjab Gazette July 05,2017 Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No.17(4) where, on inspection and measurement the work is found to be in order, a completion certificate and a completion report shall be prepared on the form in use in the communication and works department and prescribed in the building and road departments work code.

Scrutiny of accounts record of District Council Gujrat revealed that schemes of Punjab Local Government Development Package were approved and executed during the Financial Year 2017-18. The schemes were not completed by the department and therefore completion certificates were not issued in violation of the rule *ibid*.

Audit is of the view that due to non compliance of government instructions, completion certificates were not issued and therefore not shown to audit.

This resulted in unauthorized expenditure from the public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends completion of schemes besides fixation of responsibility against the person(s) at fault.

[PDP No. 37]

5.4.1.2 Unauthorized expenditure due to non approval of PC-I–Rs75.30 million

According to Punjab Gazette July 05,2017 Government of Punjab Local Government and community development department notification No.SOR(LG)38-3/2017 Para No (4)(3), The work costing rupees 1.5 million or above shall be prepared on the PC-I prescribed by the Government and approved in the manner prescribed for approval of PC-I. Further Para 5(2) for preparation of rough cost estimates, the engineering staff shall inspect the site and work out the feasibility of the work through images or photographs of the site.

Scrutiny of accounts record of District Council Gujrat revealed that an amount of Rs75.30 million (31 schemes) was expended on Annual Development Program during 2017-18 without approval of PC-I by the competent authority. In addition to this rough cost estimates were prepared for the feasibility of work without images or photograph of the sites in violation of the rule ibid.

Audit is of the view that due to non compliance of government instructions, schemes were executed without approval of PC-I and images/ photographs.

This resulted in unauthorized expenditure of Rs75.30 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No.09]

5.4.1.3 Unauthorized execution of schemes - Rs 14.50 million

According to Punjab Local Government Act 2013 Chapter VIII, clause 79- Chief Officer 2 (b) prepare a report on the planning and implementation of development plans of the local government for presentation to the house of the local government in its annual budget session;

Scrutiny of accounts record of District Council Gujrat revealed that the different schemes were approved and executed by the DO (I&S) during the financial year 2017-18 which were falling in the jurisdiction of Municipal Committees. The management of the District Council can only plan and execute schemes within the jurisdiction of the District Council. The expenditure was incurred for the improvement of infrastructure in areas relating to the Municipal Committees.

Sr. No.	Description	No. of schemes	Amount (Rs)
1	LGDP MC JalalpurJattan	24	12,000,000
2	LGDP MC Dinga	3	1,500,000
3	LGDP MC SaraiAlamgir	2	1,000,000
Total			14,500,000

Audit is of the view that due to non compliance of government rules, schemes were executed in the areas of Municipal Committees.

This resulted in unauthorized expenditure of Rs14.50 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault

[PDP No.36]

5.4.1.4 Unjustified expenditure due to incomplete schemes - Rs 3.0 million

According to the Punjab Local Government Works Rules 2017, 5- Estimates and Plans clause (13) an estimate for maintenance work shall lapse on the expiry of the relevant financial year.

Scrutiny of accounts record of District Council Gujrat revealed that schemes of repair & maintenance were approved in financial year 2016-17 and awarded to the following contractors. The schemes were not completed in the Financial Year 2016-17. Therefore the schemes could not be shown in the progress report of the next Financial Year i-e 2017-18. The schemes were carried forward in Financial Year 2017-18 without preparation of estimates and new administrative approval. The expenditure was incurred in the Financial Year 2017-18 was unauthorized.

Scheme	Contractor	Date	Status on 30.06.2017	Amount (Rs)
Repair and renovation of Shahbaz Sharif Park Gujrat Phase-I	M/s Chan Mehmood Bhatti	29.05.2017	WIP	2,000,000
Repair and renovation of District Council office Gujrat	M/s Rajid Ali & Brothers	29.05.2017	WIP	1,000,000
Total				3,000,000

Audit is of the view that due to non observance of government rules, schemes were executed and carry forward without approval of the competent authority.

This resulted in unauthorized expenditure of Rs3.00 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No. 17]

5.4.1.5 Unauthorized expenditure on celebration of festivals – Rs 1.137 million

According to PPRA’s Rules,12(1) Subject to rule 59, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Further According to PPRA’s Rules,22 Save as otherwise provided the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

Scrutiny of accounts record of District Council Gujrat revealed that District Officer (I&S) made payment to following contractors for the provision of green fodder (Shatala, Lohsin) on account of Jashan-e-Baharan activities during the Financial Years 2016-17 and 2017-18. Quotations were called and contract was awarded to the contractors without giving advertisement on PPRA website. Due to non- competition, economical rates were not got and Govt.

Amount in rupees

Vr. No. & month	Contractor	Description	PST/GST	Gross Amount
10 / 6.2018	M/s Muhammad Ansar	2023.25 mond x Rs317.50	102780	641,775
-/29.04.2017	M/s New Shan	1500 mond x Rs330	79034	495,000
			Total	1,136,775

Audit is of the view that due to negligence of the management, expenditure was incurred in violation of the PPRA rules.

This resulted in unauthorized expenditure of Rs1.137 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No. 08]

5.4.1.6 Unauthorized payment due to non approval from competent authority - Rs 1.10 million

According to Punjab Delegation of Financial Powers 2016, 2nd Schedule clause 9, Note 1: These powers may be exercised by the designated officers in the line departments, in respect of M&R works executed by the public works departments; Note 2: No administrative approval and technical sanction in the line departments would be required for M&R works upto Rs.0.100 million and institutions may carry out these works on the quarterly basis, if required; Note 3: Certificate of satisfactory completion of work from the concerned Head of the office or institution requisitioning the execution of work shall be required for final payments and closing of the accounts by the executing agency; and Note 4: 10% and 4.5% cushion admissible for original works for technical sanction and acceptance of tender respectively shall not be allowed for M&R works.

Scrutiny of record of District Officer (I&S), District Council Gujrat revealed that expenditure amounting to Rs 1.10 million was incurred for the repair and maintenance of residential buildings without approval of competent authority. The department could only incurred expenditure of Rs 0.100 million in each case during a year.

Amount in rupees

Date	Sr. No. in Budget Control Register	Description	Amount
16/10/2017	5	Construction/Repairing Residence DO (I&S) District Council Gujrat	250,000
16/10/2017	6	Construction/Repairing Residence DO (Regulation) District Council Gujrat	250,000
12/1/2018	14	Construction/Repairing Residence DO (I&S) District Council Gujrat	300,000
12/1/2018	15	Construction/Repairing Residence DO (Regulation) District Council Gujrat	300,000
Total			1,100,000

Audit is of the view that due to non compliance of government rules, expenditure was incurred in violation of rules.

This resulted in unauthorized expenditure of Rs1.10 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No. 21]

5.4.2 Internal Control Weaknesses

5.4.2.1 Non recovery of arrears of water rate – Rs2.20 million

According to section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation rules) 2001, failure to pay any tax and other money claimable under this ordinance was an offence and the arrears were recoverable as Land Revenue. Furthermore as clause 12 (C) of (c) of Local Rate (Assessment & Collection) rules 2001 the Nazim of the Local Government may direct that tax with costs of recovery shall be recovered as arrears of Land Revenue.

District Council Gujrat did not recover water rate charges of Rs 2.20 million relating to Shadiwal Unit during the FY 2017-18. No serious effort/s was made for the recovery of the outstanding Govt. dues.

Audit is of the view that due to weak internal control, arrears of water rate charges amounting to Rs2.20 million were not recovered.

This resulted in non recovery of government revenues.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the amount.

[PDP No. 28]

5.4.2.2 Non recovery of rent of shops – Rs 2.1 million

According to Punjab Local Govt. Act 2013, clause 73 - District Councils—A District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Scrutiny of accounts record of District Council Gujrat revealed that shops at Stadium shopping centre Gujrat were transferred from District Government Gujrat to District Council Gujrat on 01.01.2017. Shops (28) were already on rent for last 10 years. However, rent of the shops amounting Rs2.10 million was not recovered till the end of the Financial Year 2017-18. No serious effort/s was put into to recuperate the outstanding rent from the lessees.

Audit is of the view that due to weak internal control, rent of shops amounting to Rs2.10 million was not recovered from the occupants.

This resulted in non-recovery of government revenues.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person(s) at fault.

[PDP No. 27]

5.4.2.3 Non recovery of commercialization fee-Rs 1.305 million

The conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be 20% 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 as Building By Laws 2012.

DO (Planning) of District Council Gujrat received building plan from following land owners during the period under audit. The owners of the property only deposited building plan fee whereas conversion fee was not recovered from the owners.

Amount in rupees

Reg. Sr. No.	Name of owner	Location	Total Area	Rate/ marla	Total price	Conversion fee
9	Dr. Javed Ahmad Riaz S/o Sultan Ahmad	Punjan G.T road Kharian	16 marlas	46500	744000	74400
12	Dr. M Aslam S/o Fateh Muhammad	Bhimbar road near Qadir Colony	40 marla	161792	6471680	647168
17	Idrees Mustafa S/o Nouman Mustafa	Factory near GoralaGujrat	44 marla	134640	5924160	296208
8	Ch. Muhammad Asghar S/o GhulamHussain	By pass near Chenab toll plaza	115 marlas	25000	2875000	287500
Total						1305276

Audit is of the view that due to weak internal control, conversion fees were not recovered from the land owners.

This resulted in non-recovery of government revenues.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person(s) at fault.

[PDP No. 25 & 35]

CHAPTER 6

District Council Kasur

6.1 Introduction of the District Council

District Council Kasur was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

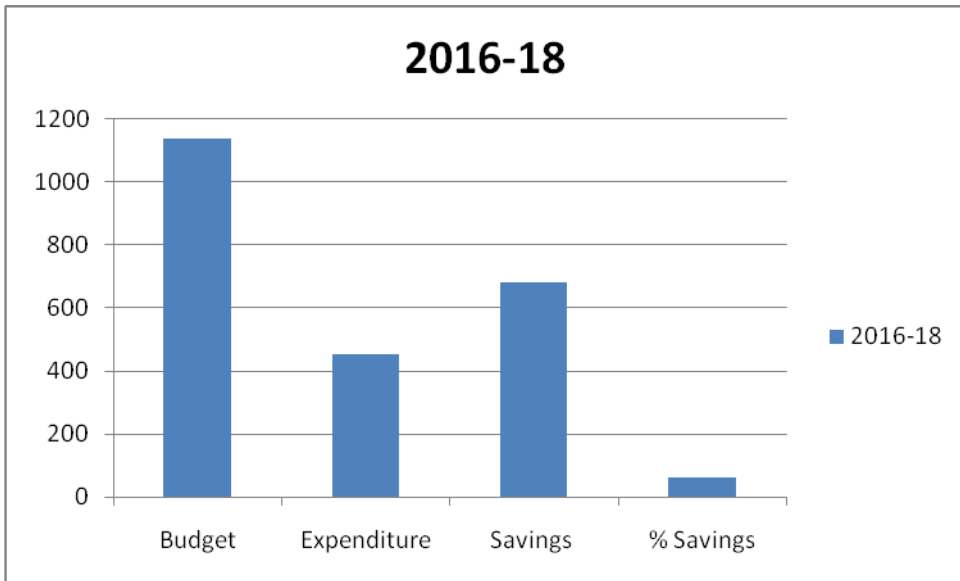
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

6.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council Kasur for the Period 1.1.2017-30.6.2018 was Rs 1,137.000 million, against which only Rs 1137.000 million was spent. Overall savings of Rs 454.800 million during the Period 1.1.2017-30.6.2018 which was 60% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council thus depriving the community from getting better facilities.

(Rs in million)

Period	Budget	Expenditure	Savings	% Savings
2016-18	1,137.000	454.8	682.2	60



6.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Kasur which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

6.4 AUDIT PARAS

6.4.1 Non-Production of Record

6.4.1.1 Non-Production of Record for Rs 511.804 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

District Council Kasur did not produce following auditable record worth Rs 514.882 million for audit scrutiny. In the absence of auditable record the authenticity of payment could not be verified. Detail of record is as under

- All types of Consumable Stock Registers and History Sheets of Maintenance & repair from 1.1.2017 -30.6.2018.
- Service books of non-gazette staff.
- Court case files.
- Performance Security Register
- Property Register of District Council Kasur before 1.1.2017.
- DDO / DO wise Cash Book
- Complete list of sanctioned and available strength of all the vehicles.
- Registers of all the roads and buildings, trees, shops and all other properties of District Council.

Audit held that relevant record was not produced which was the violation of constitutional provisions and was deliberate on the part of the auditee and also due to defective financial discipline and weak internal controls.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit requires fixing of responsibility against the person (s) at fault.

[AIR Para No. 2,39]

6.4.2 Irregularities & Non-compliance

6.4.2.1 Irregular expenditure on PCC work without quality test reports - Rs195.273 million

As per condition No.6 of the Agreement the contractor will perform the laboratory test at his cost. Further, as per additional condition of agreement department will provide before installation from the Engineer Incharge of the test reports of concrete, steel, and brick.

District Council Kasur made payment of Rs 195.273 million on account of PCC during financial year 2016-18 without mandatory strength test reports as detailed in Annexure-U.

Audit is of the view that execution of development work without quality test reports were due to weak internal controls.

This resulted in irregular payment worth Rs 195.273 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault.

[AIR Para #6]

6.4.2.2 Irregular expenditure due to non approval of lead chart - Rs 68.833 million

As per Manual of PWD Audit, the lead chart of carriage of earth should be approved by the competent authority i.e after personally verification by Superintending Engineer. Further, according to para (ii) of FD Letter No.RO(Tech)FD.18-23/2004, the rate analysis of the item rate shall be prepared by the Executive Engineer clearly giving specifications of the material used and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

During scrutiny of record of District Council Kasur for the financial year 2016-18, it was revealed that department paid for earth filling Base Course, Sub Base Course and TST amounting to Rs 68.833 million to the contractors without getting approval of lead chart from the competent authority.

Audit held that irregular payment without approval of lead chart was due to weak financial and supervisory controls.

This resulted in irregular payment due to non approval of lead chart.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing of responsibility on person(s) at fault.

[AIR Para No. 9]

6.4.2.3 Non imposition of penalty for delay in completion of work – Rs 2.261 million

As per clause of 39 of agreement, penalty on delay in work 1 to 10% maximum or otherwise depends on engineer in-charge penalty may be impose as day to day.

Scrutiny of record of District Council Kasur for the financial year 2016-18 revealed that penalties of Rs 2.261 million were not imposed for delay in completion of projects. No departmental time extension certificate, reason for delay and completion of schemes were on record.

Audit held that due to weak management and financial indiscipline penalty for delay in completion of schemes was not imposed.

This resulted in non-recovery of penalty worth Rs 2.261 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends imposition of penalty for delay in completion of projects from the concerned besides fixing of responsibility on person(s) at fault.

[AIR Para No. 12]

6.4.2.4 Irregular payment on account of TST - Rs 18.710 million

As per acceptance letter condition No. 5, Bitumen (80-100) grade will be arranged by the contractors himself from National Refinery Karachi and documentary proof is to be provided to District Officer (Roads) for release of the payment against the work done.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that an item of “TST” was executed, measured and paid but the department did not produce documentary evidence for

purchase/use of bitumen from National Refinery Karachi Limited. Scenario shows that local bitumen was used for TST which resulted in irregular payment of Rs 18.710 million.

Name of Scheme	Coating type	Amount in rupees	
		Qty	Amount
construction of road at Naki Village	TST	40850	1,539,698
Construction of Road Baroon Abadian Khudian		80880	3,048,490
Construction of Road / repair of Road from Chahar kay to Lambay Khalisa		42610	1,606,035
Construction of Metalled Road at Village Paseen Beroon Abadies UC Padhana		6587	2,631,057
Construction of matalled road at kot sher khan to blair village		70464	2,446,862
Rehabilitation of Road Peer Beri near Satluj Road Towards Tatarra		78790	3,150,712
Rehabilitation of Road Village Gondi Wala		17255	567,436
Const. of Metalled Road from Basti Karam cheena to Chak 15 Jhalar Bhage wali Halarkey Pamaar		39610	1,343,685
Rehabilitation of Road From Hanjray Kalan To Hospital & Dera Shama Baloch 16088/56		68000	2,375,883
Total			

Audit is of the view that there is non compliance of rule due to weak supervisory controls

This resulted in irregular expenditure worth Rs18.71 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault.

[AIR Para No. 13]

6.4.2.5 Irregular payment on account of purchase of bitumen – Rs 16.369 million

As per item no.10 of chapter 18 Road and Road Structure of MRS, rates approved by the Chief Engineer for Thickness and percentage ratio should be 3% to 6% of bitumen.

Scrutiny of record of District Council Kasur for the financial year 2016-18 revealed that department incurred an expenditure of Rs 16.369 million on plant premix bituminous carpeting. Payment was held irregular because approval JMF was not obtained from Chief Engineer.

Name of Scheme	Coating type	Amount in rupees	
		Qty	Amount
Construction of Metalled Road At Asghra Abad to bridge Canal Nirmal Key Via Amin farm 2.41 km	Bitumen Premix	79934	551,782
	Premix Plant	79934	5,502,037

Construction of Metalled Road At Asghra Abad to bridge Canal Nirmal Key Via Amin farm	Bitumen Premix	12811	88,434
	Premix Plant	12811	983,559
Construction of Mattled Road at Guruke	Prime Coat	78970	545,130
	Thick Bitumen Coat	78970	5,435,710
Construction of Mattled Road at Grid station of Thathi Jumber Raod	Bitumen Carpet	44000	2,958,397
	Prime Coat	44000	303,732
Total			16,368,781

Audit is of the view that non compliance of rule was due to weak supervisory controls.

This resulted in irregular payment of Rs 16.369 million

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault.

[AIR Para No. 13b]

6.4.2.6 Overpayment to contractors due to payment over & above TS Estimates - Rs 16.369 million

According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed during the execution of work without prior approval. Further, Para 1.49 and 1.59 of B&R Code laid down that Divisional Officer is not supposed to allow change in structural design and drawing already approved by the competent authority.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department measured and paid quantities over and above the admissible quantity in Technical Sanction Estimates worth Rs 16.369 million without prior approval of competent authority.

Audit is of the view that excess payment due to over & above TS Estimate was due to weak financial discipline and weak internal controls.

This resulted in overpayment amounting to Rs 16.369 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery from contractors besides fixing of responsibility of person(s) at fault.

[AIR Para No.

6.4.2.7 Overpayment to contractors due to non provision of items in TS estimates -Rs 11.709 million

According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed during the execution of work without prior approval. Further, Para 1.49 and 1.59 of B&R Code laid down that Divisional Officer is not supposed to allow change in structural design and drawing already approved by the competent authority.

Scrutiny of record of District Council Kasur for the financial year 2016-18 revealed that department paid Rs 11.709 million for items which were not approved in technical sanction estimates.

Audit is of the view that overpayment for the items not in TS Estimate was due to weak internal controls.

This resulted in overpayment of Rs 11.709 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment from contractor besides fixing of responsibility of person(s) at fault.

[AIR Para No. 17]

6.4.2.8 Non deduction of shrinkage charges –Rs 10.417 million

As per para 2(a) of Chapter 3 of MRS, 10% deduction for shrinkage from the bank measurements when the earthwork is done.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that this office did not deduct the 10% stipulated shrinkage amounting to Rs 10.417 million from payment of item earth work.

Audit held that non deduction of shrinkage of earthwork was due to weak internal controls.

This resulted in non-recovery of Rs 10.417 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of excess amount from contractors besides fixing of responsibility of person(s) at fault.

[AIR Para No. 18]

6.4.2.9 Irregular Payment on account of purchase of fabrication of steel Rs 9.320 million

As per Generic specification that quality test report and receipt of the steel for re-enforcement shall be procured from Pakistan Steel mills Karachi. Further, according to Finance Department's Notification No. RO (Tech) FD.2-3/2004 dated 02nd August, 2004. The quality tests of M.S steel bars as per specification are however, mandatory.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department incurred expenditure on purchase of fabrication steel. Purchase was held irregular because payment was made without mandatory quality tests and invoice.

Audit is of the view that non compliance of rule was due to weak internal controls.

This resulted in irregular payment of Rs 9.320 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing of responsibility of person(s) at fault.

[AIR

Para#20]

6.4.2.10 Overpayment due to excess measurement of earth work - Rs 7.851 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department paid for item earth work in embankment but quantities of following items were not deducted from earth work which resulted in overpayment of Rs 7.851 million as detailed below:

Amount in rupees					
Name of Scheme	Items which to be deducted	Qty of earth work	Qty to be deducted	Rate	Amount
Construction of Mattled Road at Grid station of Thathi Jumber Raod 55	Sub Base Course=22445 Road Edging=8760 Base Course=14585 Cement Concret=1488	275805	47278	7932.55	375,035

Construction of road at Naki Village 34	Sub Base =20425 Base=13617 Edging=8170 TST=40850	119007	83062	8384.40	696,425
Construction of Road Baroon Abadian Khudian 16	Sub Base =40440 Base=26960 Edging=16176 TST=80880	245448	164456	8384.40	1,378,865
Construction of Road / repair of Road from Chahar kay to Lambay Khalisa 14	Sub Base =21305 Base=14203 Edging=8522 TST=42616	91079	86646	8384.40	726,475
Construction of Road Baroon Abadian Khudian	Sub Base =35232 Base=14093 Edging=23465 TST=70464	524041	143254	7891.45	1,130,481
Construction of Metalled Road From Basti Karam Cheena to Chak no.15 Via Kot Sohney Wala Jhalar Jori Halareky Pamaar	Sub Base =7229 Base=7922 Edging=13071 TST=39610	135456	67832	8052.81	546,238
Repair and Construction of Road Khokhar Ashraf	Sub Base =11265 Base=12650 Edging=4506	330881	28421	8384.40	238,293
Construction of Metalled Road At Asghra Abad to bridge Canal Nirmal Key Via Amin farm 2.41 km	Sub Base =7229 Base=7922 Edging=13071 TST=39610	400413	162206	7891.45	1,280,041
Construction of Metalled Road At Asghra Abad to bridge Canal Nirmal Key Via Amin farm	Sub Base =16071 Base=6330 Edging=2263	54069	24664	7891.45	194,635
Rehabilitation of Road From Hanjray Kalan To Hospital & Dera Shama Baloch 16088/56	Sub Base =34000 Base=23471 Edging=14096 TST=68000	505211	139567	7891.45	1,101,386
Construction of Metalled Road, Culverts, Nallah, Drains & Brick Pavement at Kot Haji Ehsan Beroon Mustafa Abad Paki Haveli	Edging=2100 TST=21258	85717	23358	7849.65	183,352
Total					7,851,226

Audit is of the view that non-deduction of quantities from earth work was due to weak internal controls.

This resulted in overpayment worth Rs 7.851 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment to contractors besides fixing of responsibility of person(s) at fault.

[AIR

Para#21]

6.4.2.11 Loss due to auctioning of shops at rates less than reserved rates - Rs 5.853 million

According to Rule 11 of chapter 3 of PLG Act 2016, At least three attempts shall be made to award the contract through open bid, equal to the reserve price or more, by the administration of local government before the commencement of financial year. Further, as per rule 3 of Punjab Local Government (Auctioning of Collection of Rights) Rules 2016, a local Government may award contract for the current or next Financial Year.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department auctioned 6 shops at Phool Nagar and 22 shops at Pattoki to different people on 24.08.2017 for the period of 5 years in violation of above rules. Moreover, these shops were auctioned less than the approved reserve rate.

Audit is of the view that loss to the Government was due to weak financial management.

This resulted loss to the Government for Rs 5.853 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of the loss besides fixing of responsibility against the person(s) at fault.

[AIR Para No.

24]

6.4.2.12 Unjustified payment due to non-deduction of amount of Surplus Earth - Rs 5.854 million

According to Para 127 (6) and 129 (1) of PWD code provide that payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department made excess quantities for earth work without deduction of area of Nallah.

Audit is of the view that overpayment of earth work was due to poor financial management.

This resulted in overpayment of Rs 5.854 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment to contractors besides fixing of responsibility of person(s) at fault.

[AIR Para No. 25]

6.4.2.13 Non recovery due to non-deduction of amount of Camber & Slopes - Rs 4.376 million

According to Para 127 (6) and 129 (i) of PWD Code provide that payment for all work done should be made on the basis of measurement recorded in M.B in accordance with the work actually done at site.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department did not deduct an amount of Rs 4.376 million on account of camber and slopes from earth work.

Audit is of the view that overpayment was due to weak internal controls.

This resulted in overpayment of Rs 4.376 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment from contractors besides fixing of responsibility of person(s) at fault.

[AIR Para No. 28]

6.4.2.14 Irregular expenditure due to use of Sub- standard bricks - Rs 4.019 million

As per remarks column of the MRS chapter 7 Brick Work “The composite rate to be reduced 7% and 14% if 2nd or 3rd class bricks are used”. Further, as per additional condition of agreement department will provide before installation from the Engineer Incharge of the test reports of concrete, steel, and brick.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department made payment of item Pacca Brick Work in development schemes Rs 57.410 million. Payment was held irregular because lab test reports to verify the strength of bricks was not obtained.

Audit is view that utilization of sub standard bricks in development schemes without quality test report of bricks was due to weak internal controls.

This resulted in irregular payment of Rs 4.019 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends probe the matter and getting the quality of bricks certified from the laboratory besides fixing of responsibility against person(s) at fault.

[AIR

Para#31]

6.4.2.15 Overpayment due to unjustified measurement of base course -Rs 3.151 million

According to Para 127 (6) and 129 (1) of PWD code provide that payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that overpayment was made to contractors due to excessive payment of base course.

Amount in rupees

Sr. No.	MB No.	Name of Scheme	Description	Qty Paid	Qty to be paid	Excess Qty Paid	Rate	Amount
1	6 th Final Bill	Rehabilitation of Road From Hanjray Kalan To Hospital & Dera Shama Baloch 16088/56	Base course Material	38811	35240	3571	12429.5	443,857
2	1 st Final bill	Construction of Metalled Road at Asgharabad to Bridge Canal Nirmal Key Amin Farm	-do-	6332	5658	674	13293.61	89,599
3	3 rd Final	Construction of Metalled Road, Culverts, Nallah, Drains & Brick Pavement at Kot Haji Ehsan Beroon Mustafa Abad Paki Haveli		10453	5250	5203	12575.50	654,303
4	3 rd Final bill	Rehabilitation of Road Village Gondi Wala		26095.80	10600	15495.8	12631.0	1,957,275
5	6 th Final	Construction of Mattled Road at Guruke		31547	31500	47	12376.06	5817
TOTAL								3,150,851

Audit is of the view that overpayment for base course was due to weak internal controls.

This resulted in overpayment of Rs 3.151 million to the contractor as detail below:

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment from constructors besides fixing of responsibility on person(s) at fault.

[AIR Para No. 37]

6.4.2.16 Overpayment due to allowing excessive rate for RCC work Rs 0.989 million

According to the instruction issued by the Standing Rates Committee recorded in the remarks column of market rates notified by the Finance Department against item NO. 6(a) chapter construction for RCC work. The composite rate shall be reduced by Rs.5.50/- per Cft to Rs.12/- per Cft if chanab sand and local sand respectively is used.

Scrutiny of record of District Council Kasur for the Financial Year 2016-18 revealed that department made payment on account of RCC work to various contractors in development schemes. It was observed that local sand was used but the rates were not reduced.

Audit is of the view that incorrect rate of application in RCC was due to weak internal controls

This resulted in overpayment of Rs 988,795.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment from contractors besides fixing of responsibility of person(s) at fault.

[AIR Para No. 45]

CHAPTER 7

District Council, Khushab

7.1 Introduction of the District Council

District Council Khushab was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

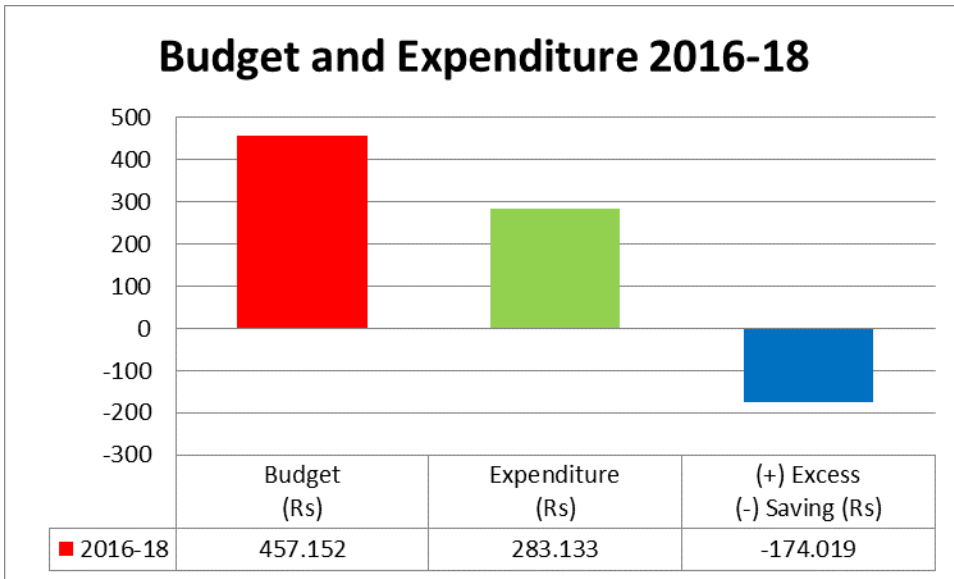
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

7.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council for the Financial Year 2016-18 was Rs 457.152 million, against which Rs 283.133 million was spent. Overall savings of Rs 174.019 million during the Financial Year 2016-18 which was 38% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council Khushab thus depriving the community from getting better facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	457.152	283.133	174.019	38



7.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Khushab which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

7.4 AUDIT PARAS

7.4.1 Irregularities & Non-compliance

7.4.1.1 Irregular Payment of Bitumen without documentary evidence - Rs 12.481 million

According to additional clause of contract agreement, the contractor will arrange bitumen from National Refinery Limited, Karachi and provide documentary proof to the engineer in-charge before release of payment against the work done.

Scrutiny of accounts record of development schemes for the financial year 2017-18 revealed that payment of Rs 12.481 million was made to contractors on account of bitumen used in plant premixed carpet road / bituminous tack coat without obtaining proof / documentary evidence of National Refinery Limited, Karachi as detailed at **Annexure-V**

Audit held that due to weak financial controls the payment was made without documentary evidence.

This resulted in irregular payment of bitumen.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing the responsibility of person(s) at fault.

[AIR Para No.29]

7.4.2 Internal Control Weaknesses

7.4.2.1 Loss due to non realization of rent of shops and flats – Rs 11.001 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with Rule 7 of the Punjab Local Government Budget Rules, 2017, the Collecting Officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of accounts record of District Council Khushab for the Financial Year 2016-17 & 2017-18, revealed that rents of ten (10) shops of District Council was not realized and credited into Local Government Fund for Rs 10.052 million since 2001. Allottees of shops refused to pay the rents of shops on the plea of court case. Audit noticed that no remarkable efforts were made by the management to collect the rents of shops as detailed at **Annexure-W**

Similarly, rent of Four (4) flats (upper story under the private / illegal occupants) of District Council Plaza was also not realized and credited into Local Government Fund since 2006 as detail below.

Flat No.	Occupants	Amount Due Upto 6-2018
3	Muhammod Aslam	265,588
1&2	Malik Liaqat Hussian Awan	538,136
8	Muhammod Zubair	145,187
Total		948,911

Audit held that due to weak internal controls and financial indiscipline, arrears of rent of shops / flats were not recovered from the defaulters.

This resulted in a loss of Rs11.001 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the stated amount besides fixing of responsibility against the person at fault.

[AIR Para No.10 & 12]

7.4.2.2 Loss due to non recovery of arrears of leases - Rs 10.617 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with Rule 7 of the Punjab Local Government Budget Rules, 2017, the Collecting Officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of account record of District Council Khushab for the Financial Years 2016-17 & 2017-18, revealed that Chief Officer did not realize arrears of leases of previous years amounting to Rs 10.617 million from the contractors till June, 2018. Verification of the Demand & Collection Register revealed that arrears against leases were pending for recovery since long. Audit noticed that no efforts were made by the management in this regard.

Audit held that due to weak internal control and financial indiscipline, arrears of leases were not recovered from the defaulter contractors.

This resulted in non recovery of Rs. 10.617 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the stated amount besides fixing of responsibility against the persons at fault.

[AIR Para No.1]

7.4.2.3 Loss to Government due to non-deduction of PST - Rs 4.596 million

As per Sr. No. 14 of Second Schedule of Punjab Revenue Authority, 5% Provincial Sales Tax, without input tax credit/adjustment, was required to be deducted at source on construction services provided by contractors of buildings. Moreover as per Finance Department Government of the Punjab, the input rates/MRS being market based rates are inclusive of all taxes and royalties.

Scrutiny of development schemes of District Council Khushab for the Financial Year 2017-18 revealed that the management sanctioned technical estimate by adding value of PST @ 5%, awarded works and made payments to contractors accordingly. Audit noticed that the formation made provision of PST in the T.S Estimate and deducted the same from payment of the contractor instead of deduction from the contractors.

Audit held that due to poor management and financial indiscipline PST was incorporated in addition to TS value erroneously/irregularly.

This resulted in loss to the Govt. of Rs 4.596 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of PST from the contractors besides fixing of responsibility against the person (s) at fault.

[AIR Para No. 31]

7.4.2.4 Less-deduction of Income Tax on payment of Civil works - Rs 4.172 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment,

deduct tax from the gross amount @ 7.5% and 10% respectively on account of civil work from filler and non filer respectively.

Scrutiny of accounts record of District Council Khushab for the Financial Years 2016-17 and 2017-18 revealed that the management deducted Income Tax of Rs 12,516,750 @ 7.5% from the non filer contractors instead of Rs 16,689,000 @ 10% enhanced rate by the government. Audits noticed that the Government sustained a loss of Rs 4,172,250 due to less deduction of Income Tax from the non filer contractor.

Audit held that due to weak management and financial indiscipline the Income Tax was not deducted at prescribed rates.

This resulted in loss of Rs 4.172 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of stated amount.

[AIR Para No. 25]

7.4.2.5 Irregular expenditure on Exhibition, Fair & Others - Rs 3.640 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. Treasury Rule 130 states that money may not be withdrawn from the public exchequer without presentation of bills, and Treasury Rule 205 mandates that vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal.

Scrutiny of accounts record of District Council Khushab for the Financial Year 2017-18, revealed that management incurred an expenditure of Rs 3,640,435 under object "Fair, Exhibition & Others"

irregularly and doubtfully. Following irregularities were observed as detailed below:

- a. In bill No.107/23.3.18, regarding transportation charges for hall karah competition payments are made in cash instead of through cheque. Furthermore there was difference between bill payment and acknowledgement of receipt.
- b. In bill No.129/28.3.18, regarding purchase of cup, sheild cristal, horse trophy.etc supplier of the items was owner of newspaper and quotation / bill of newspaper used. Furthermore proof of demand items as well as disbursement of articles was not on record.
- c. In bill No.133/28.3.18, regarding cash prizes bill of supply was paid on 28.3.18 whereas sanction was accorded on 29.03.2018.
- d. In bill No.69/17.4.18, regarding payment for musical event payments are made in cash instead of through cheque. Furthermore there was difference between bill of payment and acknowledgement of receipt.
- e. In bill No.88/23.4.18, regarding green fodder record did not show entries of the horses arrived in the mela and there departure to justify the so huge quantity of green fodder.
- f. In bill No.89/23.4.18 regarding killa jat for horses/animals unrealistic and irrational estimation was made for the purchase of killa jat just to exhaust the funds.
- g. In bill No.89/23.04.18 regarding Pena flex, non accountal of record. No site plan available in record.
- h. In bill No.64/10.05.18 regarding refreshment / lunch, date of entry of the peoples with time and date on the day of venue was found in record. Duty roster of entity employees neither chalked out not produce to audit. In absence of above cost of refreshment/lunch was obviously fake and misappropriated. Entity failed to record the CNIC No. and Cell No. of the participants. Rate of food prescribed by the government was not applied. One item for one person.

Audit held that due to weak management and financial indiscipline expenditure was made irregularly and doubtfully.

This resulted in doubtful expenditure of Rs 3,640,435 from the local fund.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility of this lapse.

[AIR Para No. 42]

7.4.2.6 Loss due to non realization of conversion fee from Housing Society and control sheds- Rs 1.624 million

According to Chapter viii (c) of the Punjab weekly gazette July 1st 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of the land as per valuation table or one percent of the average sale price of preceding twelve months of land in the vicinity, if valuation table is not available.

Scrutiny of accounts record of District Officer (Planning) of District Council Khushab for the Financial Years 2016-17 & 2017-18, revealed that “Preliminary Planning Permission” was issued to Housing Society without realization of conversion fee @ 1% of total value of Rs 116,886,000. Preliminary Planning Permission was conditionally granted that no construction would be made without payment of department dues. Owner of the housing society completed the schemes at their own accord without consent of the department. DO (Planning) neither made solid efforts to collect the fee prescribed by the Govt. nor restricted the construction work of the illegal society. Detail of scheme is given here under:

Sr.#	Name of Scheme	Total Area	D.C rate	Total value	Conversion Fee @ 1%
1	Model City Khushab	352 K	2656500 per acer	116,886,000	1,168,860

Similarly, conversion & building fee of control Sheds was also not recovered since long in the tenure of TMAs. This happened under the direct and indirect political influence as admitted by the human resources of the entity. Neither control sheds located in the Soon Valley were commercialized nor were building plan approved. Detail is as under.

Name of Shed/ Owner Name	Conversion Fee	Covered Area	Building Fee	NOC Fee	Total
Jamal Proteen Farm				25,000	25,000
Ehsan Poultry Farm	63102	30190*5	150950	25,000	239,052
Ch Shujah u Rehman	29815	27327*5	136635	25,000	191,450
Total					455,502

Audit held that due to weak management and financial indiscipline, conversion fee was not realized from the control sheds/housing society.

This resulted in loss of Rs 1.624 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the stated amount besides fixing of responsibility against the person at fault.

[AIR Para No.14 & 21]

7.4.2.7 Loss due to non collection of commercialization & building fees - Rs 1.440 million

According to Punjab Land Use Rules 2009 Chapter VIII 60 (a) & (D) the conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be chargeable as under:

Value of Land as per valuation Table	Conversion fee
Less than one million rupees	5 %
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

Further, as per The Punjab Gazzat notified as on Jan 19, 2018 regarding District Council Khushab Rs 5 per sq. ft. of covered area will be charged against building fee.

Scrutiny of accounts record of District Council Khushab revealed that commercialization & building fees of commercial buildings was not recovered from the owner of the show-rooms willfully as detailed at **Annexure-X**

Audit held that due to weak management and financial indiscipline the District council's dues were not collected.

This resulted in loss of Rs 1,439,703.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of stated amount besides fixing of responsibility against the person at fault.

[AIR Para No.22]

7.4.2.8 Loss due to non realization of godown rent - Rs 1.431 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with Rule 7 of the Punjab Local Government Budget Rules, 2017, the Collecting Officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of demand and collection register revealed that Six (6) Godowns of District Council were located in Tehsil Khushab & Quaidabad. Godowns were occupied by the Food Department Govt. of the Punjab since February, 2009 without rent / authority of the Board of

Revenue. Audit noticed that no realistic efforts were made to safeguard the interest of the Local Government Fund.

Audit held that due to weak management and financial indiscipline rent of godown was not realized since long.

This resulted in loss of Rs1.431 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the stated amount besides fixing of responsibility against the person at fault.

[AIR Para No.11]

7.4.2.9 Doubtful receipt and refund of performance securities - Rs 1,043,678

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Scrutiny of accounts record of District Council Khusab for the Financial Year 2017-18, revealed that District Council awarded Contracts of the civil works to the various contractors during the period under audit. Some Works were below estimated cost. The contractor submitted CDRs. The management neither got cleared the CDRs from the banks nor credited to respective accounts. MO (Finance) refunded the performance security without verification of credited receipts in bank and record prior to completion of work and final payment to the contractor.

Audit held that due to weak management and financial indiscipline security was disbursed without authenticity of credit in bank or local government receipt.

This resulted in doubtful receipt and refund of security of Rs 1,043,678.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends investigation of the matter besides authenticity of actual receipts in bank and record of the entity.

[AIR Para No. 40]

7.4.3 Performance

7.4.3.1 Loss due to non-achieving receipts targets – Rs 2.486 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the Collecting Officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of accounts record of District Council Khushab for the Financial Years 2016-17 & 2017-18, revealed that the management set targets of receipts under various head of accounts Rs 4,400,000 and realized Rs 1,913,565 only. Hence the Chief Officer did not achieve receipts target, and put the formation into loss of Rs 2.486 million. Audit noticed that no remarkable efforts were made by the management to achieve the set targets. Detail is as under:

Year	Receipt Head	Target	Actual Receipt	Remaining
2016-17	CO388002 License Fee	100,000	55,150	44,850
	CO388027 Fee for approval of building	500,000	316,579	183,421
	CO388071 Registration/Enlistment	1,200,000	715,150	484,850
	CO388085 Other Rents	100,000	22,886	77,114
2017-18	CO388002 License fee	1,000,000	791,200	208,800
	CO388085 Other Rents	1,500,000	12,600	1,487,400
Total		4,400,000	1,913,565	2,486,435

Audit held that due to poor performance of management receipt targets were not fulfilled.

This resulted in loss of Rs 2.486 million.

The lapse was pointed out in November, 2018. The department did not submit reply.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of stated amount besides fixing of responsibility against the person at fault.

[AIR Para No.3]

CHAPTER 8

District Council, Okara

8.1 Introduction of the District Council

District Council Okara was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

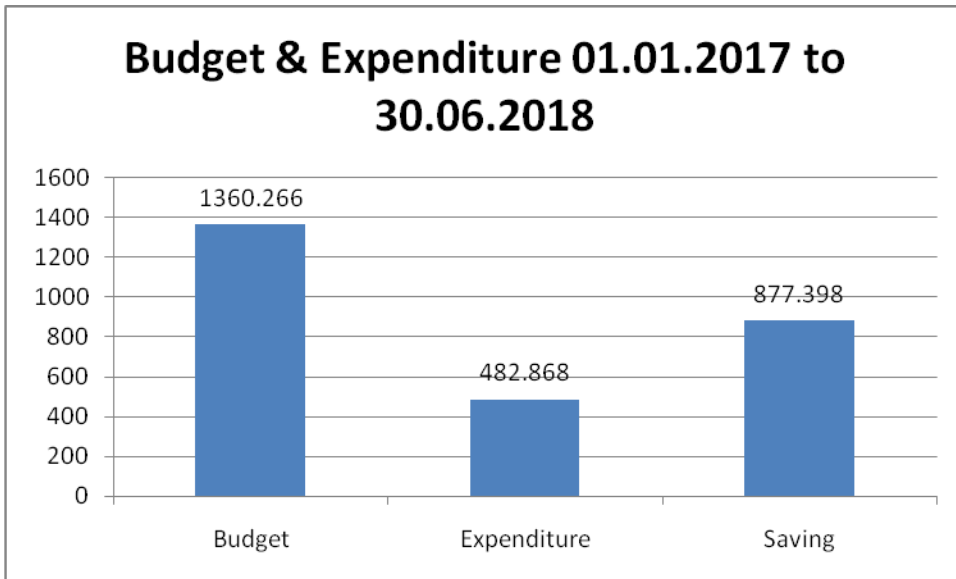
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

8.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council Okara for the Period 01.01.2017 to 30.06.2018 was Rs 1360.266 million, against which Rs 482.868 million was spent. Overall saving of Rs 877.398 million during 01.01.2017 to 30.06.2018 which was 64.502% of budgetary allocation, showing less utilization of funds.

(Rs in million)				
Period	Budget	Expenditure	Saving	% Excess
01.01.2017 to 30.06.2018	1360.266	482.868	877.398	64.502

Rs in million



8.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Okara which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

8.4 AUDIT PARAS

8.4.1 Irregularities & Non-compliance

8.4.1.1 Non imposition of penalty for delayed completion of work - Rs 3.665 million

As per clause of 39 of agreement, penalty on delay in work 1 to 10% maximum or otherwise depends on engineer in-charge penalty may be impose as day to day.

Scrutiny of record of District Council Okara for the Financial Year 2016-18 revealed that Rs 3.665 million penalty was not imposed for delay in completion of projects. Departmental time extension certificates, reasons for delay and completion of schemes within time were not found on record which resulted in overpayment of Rs 3.665 million.

Audit held that due to weak management and financial indiscipline penalty for delay in completion of schemes was not imposed.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends imposition of penalty for delay in completion of projects from the concerned besides fixing responsibility on person(s) at fault.

[AIR Para No.5]

[AIR Para No.15]

8.4.1.2 Excess payment due to non-deduction of amount of Surplus Earth - Rs 3.793 million

According to Para 127 (6) and 129 (1) of PWD code provides that payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

Scrutiny of record of District Council Okara for the Financial Year 2016-18 revealed that department made payment for excess quantity for earth work without deduction of area of Nallah. This resulted in overpayment of Rs 3.793 million (**Annexure-Y**).

Audit is of the view that overpayment of earth work was due to weak internal controls.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment to contractors besides fixing responsibility against the person(s) at fault.

[AIR Para No.16]

8.4.1.3 Irregular expenditure due to splitting of job orders - Rs 1.570 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. Further, as per Rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirement thus determined would be advertised in advance on the PPRA's website as well as on the web site of the procuring agency in case it has its website.

Scrutiny of record of District Council Okara for the financial year 2016-18 revealed that department incurred an expenditure of Rs 1.570 million on account of different heads by splitting the job orders in order to avoid advertisement on PPRA's website as detail below:

Amount in rupees		
Date of Approval	Description	Amount
28.8.17	Lighting from Moon lighting	99,600
28.8.17	Purchase of Computers from HAR Entp.	94,605
29.6.17	Purchase of Computer from HAR Entp. For Planning Section	94,605
29.6.17	Purchase of Computer from HAR Entp. For Finance Section	94,605
23.6.17	Purchase of Computer from HAR Entp. For Audit Section	94,605
23.6.17	Printer HP	33,320
10.10.17	Earth Filling from Al- Murtaza builders	99,520
03.11.17	Earth Filling from Al- Murtaza builders	99,520
09.1.18	Purchase of Electronics Items Pak Pak Electronics	99,869
09.1.18	Purchase of Miscellaneous Electronics Items Pak Ali Electronics	94,260
09.1.18	Purchase of Miscellaneous Electronics Items	92,416
09.1.18	Purchase of Miscellaneous Electronics Items Pak Ali Electronics	97,584
09.1.18	Purchase of Miscellaneous Electronics Items Pak Ali Electronics	99,869
8.12.17	Provision of Generator Services & Sanitation from Amjad Ali	48,100
7.12.17	Provision of Generator Services from Amjad Ali Contractor	99,000
7.12.17	Provision of Lighting Services from Amjad Ali Contractor	91,875
7.12.17	Provision of Lighting Services from Amjad Ali Contractor	40,850
7.12.17	Provision of Lighting Services from Moon Lighting	53,700
7.12.17	Provision of Lighting Services	21,000
8.12.17	Provision of Lighting Services	21,000
		1,569,903

Audit is of the view that non-transparent expenditure was incurred due to weak internal controls.

Matter was reported to PAO in January 2019 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person(s) at fault.

[AIR Para No.15]

8.4.2 Internal Control Weaknesses

8.4.2.1 Non recovery of arrears of rent of shops and godown - Rs 40.951 million

According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of District Council Okara for the Financial Years 2016-18 revealed that department did not collect an amount of Rs 40.951 million on account of different arrears as detail below:

(Rs in millions)		
Sr. No.	Description	Amount
1	Arrear Dues of Rent of 18 shops	00.969
2	Arrear Dues of Rent of Shops and Flats of Shopping Plaza	35.103
3	Godown rent	4.879
	Grand Total	40.951

Audit is of the view that non realization of arrears was due to weak internal controls.

This resulted in loss of Rs 40.951 million to the public exchequer..

Matter was reported to PAO in January 2019 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends recovery government dues besides fixing responsibility against the person(s) at fault. .

[AIR Para No.6]

8.4.2.2 Irregular expenditure on use of sub-standard bricks- Rs 2.346 million

As per remarks column of the MRS chapter 7 Brick Work “The composite rate to be reduced 7% and 14% if 2nd or 3rd class bricks are used”. Further, as per additional condition of agreement department will provide before installation from the Engineer Incharge of the test reports of concrete, steel, and brick.

Scrutiny of record of District Council Okara for the Financial Year 2016-18 revealed that department made payment of item Pacca Brick Work in development schemes for Rs 33.517 million without lab test report of strength of bricks which is only criteria to judge the quality of bricks. This resulted in irregular payment of Rs 2.346 million.

Audit is view that utilization of sub-standard bricks in development schemes without quality test repost of bricks was due to weak internal controls.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends probing the matter and getting the quality of bricks certified from the laboratory.

[AIR Para No.20]

8.4.3 Performance

8.4.3.1 Non-utilization of development budget-Rs 992.854 Million

According to Punjab Local Government Budget Rules (2017), 3(h) the Mayor or Chairman shall monitor and ensure timely completion of development projects.

Scrutiny of record of District Council Okara for the Financial Year 2016-18 revealed that department allocated Rs 994.00 million for development schemes but an amount of Rs 1.146 million was spent only which resulted in non utilization of funds for Rs 992.854 million as detail below:

Amount in million			
Head of Expenditure	Budget	Expenditure	Difference
Development 2016-17	90.	0	90
M&R 2016-17	54	0	54
Development 2017-18	800	0.230	799.770
M&R 2017-18	50	0.916	49.084
Total	994	1.146	992.854

Audit is of the view that non utilization of budget was due to weak internal controls.

Matter was reported to PAO in January 2019 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends for inquiring the matter besides fixing responsibility against the person(s) at fault.

[AIR Para No.1]

CHAPTER 9

District Council, Rawalpindi

9.1 Introduction of the District Council

District Council Rawalpindi was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

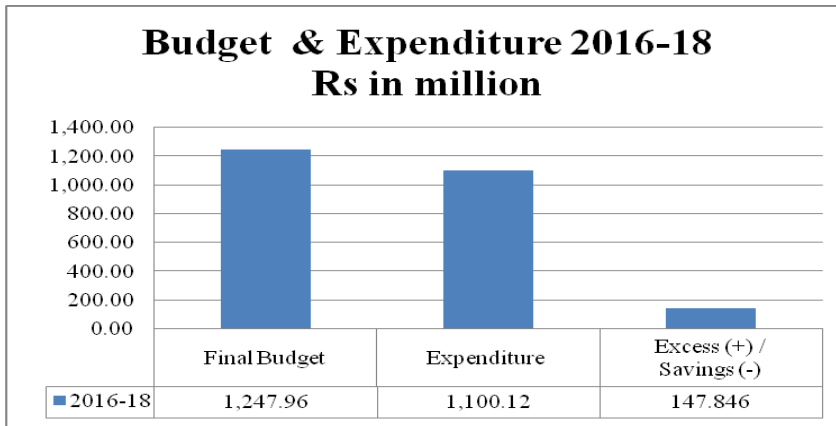
- (h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- (i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- (j) promotion of sports including sports for persons with disabilities.
- (k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- (l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) construction of culverts, bridges and public buildings;
- (n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- (o) enforce all municipal laws, rules and bye-laws regulating its functioning;
- (p) promote animal husbandry and dairy development;
- (q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- (r) undertake other development activities.

9.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council Rawalpindi for the Financial Years 2016-18 was Rs 1,247.963 million, against which only Rs 1,100.117 million was spent. Overall savings was Rs 147.846 million during the Financial Years 2016-18 which was 11.85% of budgetary allocation, showing non-utilization of funds.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	1,247.963	1,100.117	147.846	11.85



9.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Rawalpindi which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

9.4 AUDIT PARAS

9.4.1 Irregularities & Non-compliance

9.4.1.1 Un-authorize payment without cube test of concrete - Rs 30.341 million

As per condition No.6 of the Agreement the contractor will perform the laboratory test on his costs if required of considered essential by the Municipal In- charge.

During audit of District Council Rawalpindi, it was observed that expenditure amounting to Rs 30.341 million was incurred on the execution of different development schemes during 2016-18. Scrutiny of record revealed that maximum cost of scheme was paid for lying of PCC (1:2:4) but as per rule cube test to check the concrete workability was not done from government laboratory. In absence of said test the payment made for PCC was considered as un-authorized.

Audit held that due to non-compliance of rule cube test was not performed before payment.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against person at fault.

[PDP No.20]

9.4.1.2 Un-authentic completion of work without satisfactory end users certificate - Rs 20.747 million

As per FD No.RO(tech) 1-2/83-iv dated 29.03.2009 also laid down that a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor. Further, according to Notification No.SOB-1(C&W)1-21/85(Vol.III) Government of the Punjab Community & Works Department, final payments will be made to contractor by checking of work & issuance of payment certificate by representatives of District Development Committee (DDC).

District Council Rawalpindi executed the different development schemes during Financial Year 2017-18 and paid amounting to Rs 20.747 million to contractor but completion certificate from end users were not

obtained which resulted in un-authentic completion of work without satisfactory end users certificates.

Audit held that due to non compliance of rule, payment was made without obtaining certificate from end users.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against person at fault.

[PDP No.33]

9.4.1.3 Irregular expenditure due to execution of schemes without approved PC-I – Rs 11.00 million

As per works Rule 2017 the work costing of Rs 1.5 million or above shall be prepared on the PC-I as prescribed by the government and approved in the manner prescribed for approval of PC-I.

District Council Rawalpindi incurred expenditure of Rs 11.00 million on account of execution of following developmental schemes during year 2017-18. Scrutiny of record revealed that the department executed and paid for schemes costing more than Rs 1.5 million without preparing PC-I which was a clear violation of above mentioned criteria.

Audit held that due to non compliance of rule PC-1 was not prepared.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against person at fault.

[PDP No.31]

9.4.1.4 Irregular expenditure due to non-tendering through PPRA – Rs 5.282 million

Punjab Procurement Rules 2014 Rule 12(1) & (2) provide that 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. In case of procurements over rupees two million, these procurement opportunities

may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

During audit of District Council Rawalpindi it was observed that Government of Punjab (LG&CD), Finance department released amount of Rs 240.123 million for procurement of vehicle for elected representative of newly established local Government vide letter No.SO(TMA-DEV) (New Local Govt) LG/9-2/2015 dated 08.02.2010. Following short comings were noticed:

- i. District Council Rawalpindi purchased a vehicle Toyota Fortune 2700CC for Rs 5,282,000 for elected representative of newly established local Government i.e Mayor/ Chairman during 2016-17. However the department neither called the quotation nor published the tender on website of PPRA. Resultantly the purchase of vehicle without following PPRA was irregular and un-authorized.
- ii. it was also observed that Finance Department of Government of Punjab granted the amount for purchase of Vehicle for elected representative of newly established local Government. However, the District council Rawalpindi had no elected representative as no election was conducted in the area of district council Rawalpindi. So the purchase of vehicle was unjustified and unauthorized.

Audit held that due to weak financial management, vehicle was purchase without fulfilling the codal formalities.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against person(s) at fault.

[PDP No.7, 11]

9.4.1.5 Irregular transfer of Funds to PLGB – Rs 5.20 million

As per section 103(2) of PLGA, 2013, "A local government shall not transfer money to any other local government except by way of payment of debts, for carrying out deposit works or for such other purposes as may be prescribed."

During audit of District Council Rawalpindi, it was noticed that a sum of Rs 5.294 million was transferred to Punjab Local Government Board as contribution from income of 2017-18, in violation of above rules and without concurrence of Finance Department.

Audit is of the view that due to weak financial management, amount was transferred to PLGB irregularly.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing of responsibility for lapses and negligence against the person(s) at fault.

[PDP No.18]

9.4.1.6 Irregularity due to defective maintenance of Cash Book - Rs 4.405 million

As per rule 2.2 of PFR Volume-I, all transactions of moneys received by government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as transactions of moneys withdrawn from the treasury or the bank by bills and their subsequent disbursement shall be recorded in the cash book.

Comparison of classified cash book and receipt record of commercialization fee of P&C Branch of District council Rawalpindi revealed that there was some entries mentioned below were not recorded in the classified cash book. Non recording of entries of Rs 4.405 million showed the defective maintenance of cash book.

(Amount in Rs)

Sr. No	Description	Amount	Receipt No& date
1	Commercialization fee	484,000	15727 dt 5/10/2017
2	Commercialization fee	484,000	15728 dt 5/10/2017
3	Commercialization fee	774,500	48/46 dt 10/01/2018
4	Commercialization fee	2,662,000	241 dt 15/01/2018
	Total	4,404,500	

Audit held that due to weak financial management classified cash book were not maintained properly.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends that matter may be probe and fixing the responsibility of the person at fault.

[PDP No.12]

9.4.1.7 Unjustified payment due to non-approval of rate analysis - Rs 4.079 million

As per rule 5(4) of PLGA 2017, the standardized items in the cost estimates and PC-I shall be prepared on the basis of the rate mentioned in Market Rate System notified by government.

During audit of District Council Rawalpindi for the period 2017-18, it was observed that the different works amounting to Rs 23.43 million were allotted to different contractors. Scrutiny of record revealed that the item PCC(1:7:20) & PCC (1:6:12) were executed and paid Rs 4.079 million but neither the item was mentioned in MRS nor the Rate analysis duly approved by competent authority available was available on record. In absence of approved rate/ analysis, the payment made for this item is irregular and unjustified.

Audit held that due to non compliance of rule payment without approval of rate from competent authority.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against person at fault.

[PDP No.24, 25]

9.4.1.8 Irregular expenditure due to non-tendering through PPRA – Rs 1.66 million

According to Rule 12(1) & (2) of Punjab Procurement Rules 2014 provide that 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. In case of procurements over rupees two million, these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

District Council Rawalpindi incurred expenditure of Rs 1.66 million during 2017-18 on account of purchase of different items for dengue program. Scrutiny of record revealed that expenditure was incurred without fulfilling codal formalities of PPRA resulting in irregular expenditure of Rs 1.660 million which needs regularization from competent authority.

Audit held that due to weak financial management the PPRA rules were not observed.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against person at fault.

[PDP No.29]

9.4.2 Performance

9.4.2.1 Non-recovery of water conservation charges - Rs 56.90 million

According to Rule 47(1) PLG (Budget) Rules, 2017 the collecting officer shall ensure that all revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head. As per order of Supreme Court to recover the water conservancy fee be collected from the factory under the jurisdiction of concerned district council.

During audit of District council Rawalpindi for the year 2017-18, it was noticed that outstanding water conservancy charges of cement factory of Rs 56.90 million under jurisdiction of District Council Rawalpindi was not recovered /collected till the completion of schedule of audit. Detail is as under:

(Amount in Rs)

T/ well No	Billing Period	Avg consumption M3/day	Water consumption per month	Extraction (M3)	Rate per cusec	Bill Amount
1 & 2	8/5/18 to 31/5/18	1525	35075	0.623	1,000,000	5,638,000
	1/6/18 to 30/6/18	1525	45750	0.623	1,000,000	18,702,431
	1/7/18 to 31/7/18	1525	47,275	0.623	1,000,000	19,325,845
T/well 01	4/8/2018 to 31/08/2018	33654		33654	1,000,000	13,743,000
02	----do----	13610		13610	1,000,000	5,562,000
T/well 01	01/9/2018 to 30/9/2018	33654	58650	24996	1,000,000	10,218,225
02	----do--	13610	27305	13695	1,000,000	5,596,439
T/well 01	01/10/2018 to 31/10/2018	58650	71,900	33654	1,000,000	5,416,526
02	-----do---	27,305	35,438	81,33	1,000,000	3,324,725
						87,527,191
	Deposited vide Cheque No 17846046 dated 31/12/2018					30,626,122
	Remaining amount					56,901,609

Audit is of the view that due to weak financial management the outstanding amount was not recovered till the date.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to recover the amount from quarter concerned and deposit into government treasury.

[PDP No.01]

9.4.2.2 Non-recovery of commercialization fee - Rs 32.722 million

According to Clause 57, Chapter VIII of The Punjab weekly Gazettee dated March, 12,2008, a City District Government or a Tehsil Municipal Administration shall levy fee for the conversion of residential area to commercial use shall be 10% or 20% of the value of land as per valuation table.

Scrutiny of record of building plans of District Council Rawalpindi, it was noticed that different cases for change of land use (residential to commercial) were pending for approval since long. Due to non approval of cases for change of land use in due time the fee of commercialization of Rs 32.722 million were not deposited into government treasury.

Audit held that due to weak financial management, approval for residential to commercial were not granted and revenue could not be collected.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to probe the matter and fixing the responsibility against the person at fault.

[PDP No.9]

9.4.2.3 Non recovery of BTS charges from Tower Communication Companies – Rs 7.749 million

As per letter No.SO TAX(LG) 3-4/03(P-III) Government of the Punjab, Local Government & Community Development Department Dated Lahore, the 12th Aug, 2013, in Policy Guide lines for installation of BTS (Base Trans-Receiver Station) Tower will be installed in pre-designated commercial area or on a roof of community , water tank, or any other commercial building in according to conditions and BTS will not be installed in residential area.

During scrutiny of record of District Council Rawalpindi for the FY 2017-18, it was observed that the cases for issuing of NOC for already installed BTS Towers of following companies were still pending due to which the NOC fee along with penalty were not collected. Resultantly department sustained a loss of Rs 7.749 million as detailed below:

(Amount in Rs)

Sr. No	Name of Companies	Quantity of BTS Towers	Rate of NOC Fee	Penalty	Amount	Total recoverable amount (in Rs)
1	Jazz	145	25000	@ 20,000	45,000	6,525,000
2	Warid	25	25000	@20,000	45,000	1,125,000
3	Zong	22	25000	@20,000	45,000	99,000
	TOTAL					7,749,000

Audit held that due to weak financial management, cases for NOC of BTS Towers were not approved and revenue could not be collected.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to recover the installation fee along with penalty and fixing the responsibility against the person at fault.

[PDP No.8]

9.4.2.4 Less receipt of land conversion fee - Rs 4.527 million

According to Rule 60(1) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009 “City District Government or a Tehsil Municipal Administration shall levy following fee for conversion of land use. Rule 39 of Punjab Private Housing Schemes & Land Sub Division Rules 2010 states “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”

The conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:-

Value of land as per Valuation Table	Conversion fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

District Officer District Council Rawalpindi realized the land conversion fee of Vetern Cooperative Housing Society Tehsil Taxila, vide No. receipt No 32/19 dated 25.06.2018. Scrutiny of record revealed that land conversion fee @ 1% of value of land as per valuation table was charged and consequently Rs 4,838,352 were collected in the light of Rule-39 of Punjab Private Housing Schemes & Land Sub Division Rules-2010.

The rule mentioned above provides that conversion of land fee for residential purpose will be charged @ 1%”. This rule is silent about

conversion of land for commercial use. Every housing society must fix 5% area for commercial plots. The above mentioned housing society also allocated commercial areas in the plan but land conversion fee for use of land for commercial purpose was not deposited.

Audit is of the view that land conversion fee would be charged at the rates mentioned above. Consequently, sum of Rs 4,527,578 were recoverable from the developer as detailed below:

Total Area of Scheme (In District Council Rawalpindi)	974.318 kanal
Area Required / Fixed for Commercial plots 5%	48.716 kanal
Schedule Rate As per valuation table	Rs 496,445
Total value of land	Rs 23,829,360
Fees Due (will be charged @ 20%)	Rs 4,765,872
Recovered @1%	Rs 238,293
Less recovered	Rs 4,527,578

Audit held that due to weak financial discipline and negligence, government sustained loss of Rs 4.527 million.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to recover the less amount from owner of society and deposited into government treasury.

[PDP No.14]

9.4.2.5 Non-realization of performance security due to quoting of rates below 5% MRS - Rs 2.22 million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.042005, in case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of estimates amount the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of District Government in public interest along with black listing of firm.

Scrutiny of record of District Council Rawalpindi revealed that the contractors quoted the lowest bids i.e. below 5% of the estimated cost of the works. The contractors were bound to produce/ deposit cash additional performance security for cost of works amounting to Rs 2.22 million equal to below percentage with the department under the rule ibid. But neither

the proof of receipt of performance security nor release was found on record. This resulted in non receipt of additional performance security of Rs 2.22 million.

Audit held that due to weak financial management, additional performance security were not got from contractor.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to regularize the matter from competent forum.

[PDP No.21]

9.4.2.6 Loss to Government due to non-revision of rent of shops- Rs 2.091 million

According to letter No.SO III(LG)2-11, Govt. of The Punjab Local Government & Rural Development, Department dated Lahore, 30th May, 2002, contracts of the shops shall be re-auctioned after 2001

During audit of the accounts of District Council Rawalpindi, scrutiny of Tax Branch revealed that contracts of rent made before the promulgation of the Punjab Local Government Ordinance-2001 is still renewed by 10% annual increase in rent of shops/land of the Local Government. Whereas in the light of the above said letter terms & conditions laid in the memorandums No.SO.III/2-11/80 dated 07.07.1982 will become invalid and no longer applicable. Due to non compliance the Local Government suffered a loss of Rs 2.091 million. Detail is given in **Annexure-Z**

Audit held that due to mis-management, shops were not re-auctioned keeping in view the market price which resulted in non recovery of estimated increase of annual rent Rs 2.091 million.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit desires that the matter may be referred to district rent assessment committee for revision of rent.

[PDP No.3]

9.4.2.7 Non-recovery of outstanding Government receipts - Rs 1.900 million

According to Rule 76 of Punjab Local Government (Accounts) Rule 2017, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to local government fund under proper receipt head.

During audit of Taxation Branch record for the year 2017-18, it was noticed that the Chattar Park is the property of District Council Rawalpindi. The park was given on lease for five years with the condition of 10% annual increase. Scrutiny of payment due for the year 2017-18 revealed that a sum of Rs 1,900,219 was outstanding against the lessee in spite of completion of lease period. No concrete steps were taken by the department to recover the outstanding dues. The detail of outstanding recovery is given below.

(Rs in million)

Name of contract	Name of contractor	Amount receivable upto 2014-15	Amount received from 2016 to 6/2018	Amount outstanding
Chattar Park	Dilshad Hussain	1.90	Nil	1.90

Audit is of the view that outstanding amount was not recovered due to weak financial management. Non recovery of amount resulted in loss to the government for Rs 1.90 million.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to recover the outstanding amount Rs 1.900 million at the earliest.

[PDP No.17]

9.4.2.8 Non-recovery of outstanding rent of shops - Rs 0.873 million

According to Rule 76 (1) of PLG (Budget) Rules, 2017, the primary obligation of the Collecting Officer should be to ensure that all revenue due is claimed, realized and credited immediately to the Local Government Fund under the proper receipt head.

During audit of District Council Rawalpindi it was noticed that Shop rent for the period up to 12/2016 had not been shown realized as no evidence i.e D&C register and deposit challan/receipt of deposited amount in Bank account were provided to audit. Non availability of evidence show

that the outstanding rent was not recovered from the tenants of the concerns resulting in non recovery of Rs 872,813.

Audit held that due to weak financial control outstanding shop rent of Rs 0.873 million was not recovered from the occupants resulted in non-recovery of shop rent.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends action be taken against the person (s) at fault for non-recovery of shop rent from concerned persons.

[AIR para No4]

9.4.3 Internal Control Weaknesses

9.4.3.1 Unjustified difference in receipts & income due to non-reconciliation of Annual Accounts - Rs 982.973 million

According to rule 2.31(a) of PFR Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and differences. According to Punjab Local Governments (Accounts) Rules, 2017, Rule 15(a to g), it is the responsibility of DDO to prepared monthly and annual accounts statement of expenditure and reconcile the figures with concerned DAO and Bank.

Audit of accounts record of District Council Rawalpindi for the FY-2017-18 and study of bank statements revealed that there was excess receipts shown in Annual Accounts of the District Council of Rs 982.973 million than in bank. Difference of receipts in bank and in Annual Accounts shown resulted in excess receipts shown in Annual Accounts of Rs 982.973 million as detailed below:

(Amount in Rs)

Head of Account	Receipts/income as per bank statements	Receipts/income as per Annual Accounts	Excess Receipts/Income shown in Annual Accounts than Actual
Receipts/ Income	1573,595,688	2556,569,303	982,973,615

Audit is of the view that due to weak internal control receipts was excess shown in Annual Accounts than in bank.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to probe the matter and regularize the actual figure.

[PDP No.41]

9.4.3.2 Unjustified difference in expenditure statement due to non-reconciliation of Annual Accounts - Rs 550.699 million.

According to rule 2.31(a) of PFR Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and differences. According to Punjab Local Governments (Accounts) Rules, 2017, Rule 15(a to g), it is the responsibility of DDO to prepared monthly and annual accounts statement of expenditure and reconcile the figures with concerned DAO and Bank.

Scrutiny of accounts record of District Council Rawalpindi for the FY-2017-18 and study of bank statements revealed that there was excess expenditure of the District Council amounting to Rs 550.699 million in

Annual Accounts than in bank statement. Difference of expenditure in bank and in Annual Accounts shown resulted in excess expenditure in Annual Accounts of Rs 550.699 million as detailed below:

Amount in Rs

Head of Account	Expenditure as per bank statements	Expenditure as per Annual Accounts	Excess expenditure in cash book than actual shown in bank
Expenditure	940,232,917	1490,932,901	550,699,984

Audit is of the view that due to weak internal control excess expenditure shown in Annual Accounts than in bank statement.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to probe the matter and regularize the actual figure.

[PDP No.43]

9.4.3.3 Unjustified difference in receipts & income due to non-reconciliation of Annual Accounts - Rs 422.813 million

According to Punjab Local Governments (Accounts) Rules, 2017, Rule 15(a to g) , it is the responsibility of DDO to prepared monthly and annual accounts statement of expenditure and reconcile the figures with concerned DAO and Bank.

Audit scrutiny of accounts record of District Council Rawalpindi for the FY-2017-18 and study of bank statements revealed that there was a less receipts deposited in bank of the District Council of Rs 422.813 million than in cash book. Difference of receipts in bank and in cash book shown resulted in less receipts deposited in bank of Rs 422.813 million as detailed below:

(Amount in Rs)

Head of Account	Receipts/income as per bank statements	Receipts/income as per Cash book	Less deposited Receipts/Income in bank than actual shown in cash book
Receipts/Income	1573,595,688	1996,408,840	422,813,452

Audit is of the view that due to weak internal control receipts was less deposited in bank than in shown in cash book.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends reconciliation the receipts/income and actual receipts be deposited in the bank.

[PDP No.42]

9.4.3.4 Unjustified difference in expenditure due to non-reconciliation of Annual Accounts - Rs 419.464 million.

According to Punjab Local Governments (Accounts) Rules, 2017, Rule 15(a to g) , it is the responsibility of DDO to prepared monthly and annual accounts statement of expenditure and reconcile the figures with concerned DAO and Bank.

Audit scrutiny of accounts record of District Council Rawalpindi for the FY-2017-18 and study of bank statements revealed that there was excess current expenditure of the District Council of Rs 419.464 million in Annual Accounts than in cash book. Difference of current expenditure in cash book and in Annual Accounts shown resulted in excess current expenditure in Annual Accounts of Rs 550.699 million as detailed below:

(Amount in Rs)

Head of Account	Current Expenditure as per cash book	Current Expenditure as per Annual Accounts	Excess expenditure in cash book than actual shown in bank
Current Expenditure	118,576,631	534,041,443	415,464,812

Audit is of the view that due to weak internal control excess current expenditure shown in Annual Accounts than in cash book.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends reconciliation the current expenditure and actual expenditure be booked in Annual Accounts besides fixing of responsibility against the person (s) at fault.

[PDP No.44]

9.4.3.5 Unjustified Difference in closing balance of annual accounts - Rs 8.708 million.

According to Punjab Local Governments (Accounts) Rules, 2017, Rule 15(a to g), it is the responsibility of DDO to prepared monthly and annual accounts statement of expenditure and reconcile the figures with concerned DAO and Bank.

Audit scrutiny of accounts record of District Council Rawalpindi for the FY 2017-18 and study of bank statements revealed that there was a difference in closing balance of the Annual Accounts of Rs 8.708 million and in bank due to less amount shown in closing balance of the Annual Accounts. Difference of amount in bank and Annual Accounts shown resulted in difference of Rs 8.708 million as detailed below:

(Amount in Rs)

Head of Account	Closing balances as per bank statements	Closing balance as per Annual Accounts	Less closing balance shown than Actual
009373-000-06 (Development)	23,616,846	1065,636,401	8,708,453
009707-000-0(Pension A/C)	2,365,665		
010018-000-3(Security A/C)	57,595,732		
009373-000-6(General Fund A/C)	990,766,652		
Total	1,074,344,895	1,065,636,401	8,708,453

Audit is of the view that due to weak internal control closing balance was less in Annual Accounts than in bank resulted in difference of amount actual closing balance in bank statements and shown in Annual Accounts.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends reconciliation the closing balance and actual closing balance be shown in the books.

[PDP No.40]

9.4.3.6 Unjustified difference in receipts of public accounts of the district council - Rs 8.236 million.

According to rule 2.31(a) of PFR Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and differences. According to Punjab Local Governments (Accounts) Rules, 2017, Rule 15(a to g), it is the responsibility of DDO to prepared monthly and annual accounts statement of expenditure and reconcile the figures with concerned DAO and Bank.

Audit of accounts record of District Council Rawalpindi for the FY-2017-18 and study of bank statements revealed that there was a difference in Public Accounts Receipts of Rs 8.236 million in bank and recorded by DDO/ shown in Receipts statement of Annual Accounts. Difference of amount expended and shown resulted in difference of Rs 8.236 million as detailed below:

(Amount in Rs)

Head of Account	Receipts as per bank statement	Receipts as per Annual Accounts	Less receipt shown than Actual
Public Accounts Receipts	106,741,781	97,937,573	8,236,603

Audit is of the view that due to weak internal control Public Account Receipts was less recorded in Annual Accounts than the receipt shown in bank resulted in difference of amount actual receipts and shown in cash book.

The matter was reported to PAO in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends reconciliation the receipts and actual receipts be shown in the books.

[PDP No.38]

9.4.3.7 Unjustified difference in opening balance of Annual Accounts - Rs 3.058 million.

According to Punjab Local Governments (Accounts) Rules, 2017, Rule 15(a to g), it is the responsibility of DDO to prepare monthly and annual accounts statement of expenditure and reconcile the figures with concerned DAO and Bank.

Audit of accounts of District Council Rawalpindi for the FY 2017-18 and study of bank statements revealed that there was a difference in opening balance of the Annual Accounts amounting to Rs 3.058 million and in bank due to less amount shown in opening balance of the Annual Accounts. Difference of amount in bank and Annual Accounts shown resulted in difference of Rs 3.058 million as detailed below:

(Amount in Rs)

Head of Account	Opening balances as per bank statements	Opening balance as per Annual Accounts	Less opening balance shown than Actual
009407-000(Development)	62,801,344		
009707-000-0(Pension A/C)	8,779,965		
010018-000-3(Security A/C)	2,786,060	428,712,349	3,058,901
009373-000-6 (General Fund)	357,403,881		
Total	431,771,250	428,712,349	3,058,901

Audit is of the view that due to weak internal control opening balance was less recorded in Annual Accounts which were shown in bank resulted in difference of amount actual opening balance in bank statements and shown in Annual Accounts.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends reconciliation the opening balance and actual opening balance be shown in the books.

[PDP No.39]

9.4.3.8 Non-recovery of penalty charges on account of delay in completion of work – Rs 2.585 million

The clause 7 of Tender Document laid down that before entering into Tendering, the contractor will visit and examine the site and aware himself about the availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as

department will not assume any responsibility subsequently. According to clause 39 of Contract, a penalty @ 1% to 10% is required to be imposed for delayed completion of work.

During audit of District Council Rawalpindi for the period 2017-18, it was observed that the different works amounting to Rs 25.85 million were allotted to different contractors but the work could not be completed within stipulated time and still incomplete. The contractors neither applied for time extension nor penalty @ 10% amounting to Rs 2.585 million imposed on the contractors on account of delay. This resulted in non-recovery of liquidated damages of Rs 2.585 million.

Audit held that due to weak financial management, the schemes were not completed in due time.

The matter was reported to PAO concerned in December 2018 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit desired that the penalty may be imposed and recover from the quarter concerned.

[PDP No.28]

CHAPTER 10

District Council, Sargodha

10.1 Introduction of the District Council

District Council Sargodha was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

(h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;

(i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;

(j) promotion of sports including sports for persons with disabilities.

(k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;

(l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;

(m) construction of culverts, bridges and public buildings;

(n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;

(o) enforce all municipal laws, rules and bye-laws regulating its functioning;

(p) promote animal husbandry and dairy development;

(q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and

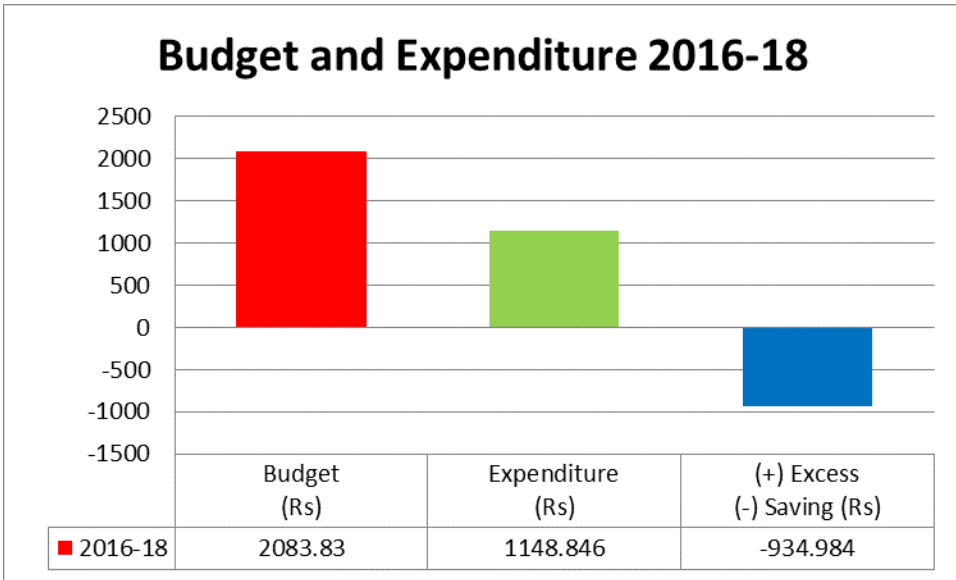
(r) undertake other development activities.

10.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council for the Financial Year 2016-18 was Rs 2,083.830 million, against which Rs 1,148.846 million was spent. Overall savings of Rs 934.894 million during the Financial Years 2016-18 which was 45% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council thus depriving the community from getting better facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	2,083.830	1,148.846	934.894	45



10.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Sargodha which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

10.4 AUDIT PARAS

10.4.1 Irregularities & Non-compliance

10.4.1.1 Irregular payment due to non-acquiring of mandatory steel test report - Rs 9.388 million

According to Finance Department's notification No. RO(TECH) FD.2-3/2004 dated 2nd August, 2004, the Engineer in-charge is responsible to ensure the use of specified billet of M.S Steel bars (manufactured from Pakistan steel) in the work and shall make payment to the contractor on the provision of invoice (original) and other proof in this regard. If these documents are not attached with paid voucher, the rate of M.S bars shall be reduced by Rs. 4500 per Ton.

Scrutiny of the paid vouchers and TS estimates of District Council Sargodha for the period 2016-18, revealed that DO (I&S) made payment of Rs 9.388 million to various contractors without having mandatory quality test for MS bar Steel.

Audit held that due to weak administrative and financial controls, management made payments to contractors without mandatory quality test.

This resulted in irregular payment on steel of Rs 9.388 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility for lapse and negligence.

[PDP No.33]

10.4.1.2 Irregular expenditure due to non-tendering through PPRA - Rs 2.686 million

As per Sr.No.VII of Delegation of Financial Power Rules 2006, read with note 1 under serial No. 2(b)(vii)(ii), the sanctioning power of officer of category-I under the head printing was subject to the condition of obtaining NOC from the Government Printing Press. The Government Printing Press, while getting the work of printing done from the Private Presses, shall follow that prescribed procedure for getting competitive rates from the bidders (Private Printing Presses) before entering into rate contract with the lowest successful bidders.

District Council Sargodha during 2016-18, expended an amount of Rs 2,686,000 on printing of invitation cards and panaflexes etc. The amount expended was held irregular because printing items work was carried out without having PPRA advertisement and without having NOC from Govt. Printing Press. Detail is as under:

Token No	Date	Items	Contractor	Claim Amount (Rs)
342	17.05.18	Payment for panaflexes, Portraits, Banners etc	Art co. Advertiser	1,110,000
	05.04.18	Invitation card, etc	Art co. Advertiser	726,000
12/A	02.05.18	Invitation Card etc	Art co. Advertiser	850,000
Total				2,686,000

Audit held that due to weak internal and financial controls, management purchased printing items without fulfilling legal formalities.

This resulted in irregular expenditure of Rs 2,686,000.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure from competent authority besides fixing of responsibility for lapse and negligence.

[PDP No.13]

10.4.1.3 Irregular purchase of store items of Rs 2.541 million and overpayment of Contractor's Profit– Rs 0.508 million

According to Letter No RO (Tech)FD-18-29/2004 Government of Punjab Finance Department dated 03-03-2005, Plant & machinery and other store items like generators, lifts, AC, electric motors and street lights, manhole covers etc., were required to be purchased according to Purchase manual instead of through the contractors because of avoiding 20% profit & overhead charges of contractors.

District Council Sargodha incurred expenditure of Rs 2.541 million in the Financial Year 2016-18 on supply of store items through contractors/general order supplier instead of directly from the manufacturing firms or authorized dealers.

Audit is of the view that contractor/general order supplier charge profit which could be avoided if purchases were made directly from manufacturing firm/authorized dealers. Detail given below:

Year	Items	Amount (Rs)	20 % Contractor profit (Rs)
2016-17	Purchase of street light	600,000	120,000
2017-18	Purchase of office furniture	400,000	80,000
2016-17	Purchase of street light	541,300	108,260
2016-17	Purchase of office furniture	1,000,000	200,000
Total		2,541,300	508,260

Audit held that due to weak internal and financial controls, management purchased items of store material from general order supplier/contractor and paid 20% of contractor's profit.

This resulted in overpayment of 20% contractor profit of Rs 508,260.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of overpayment amount besides fixing of responsibility for lapse and negligence.

[PDP No.27]

10.4.1.4 Irregular expenditure on account of hiring of catering items – Rs 2.258 million

According to the instructions issued by the Secretary Local Government, the local government and its formations should, instead of hiring catering items, purchase catering items and kept in store for future time.

District Council Sargodha made expenditure of Rs 2,258,000 during 2016-17 on account of hiring of catering items. The amount expended was held irregular and wasteful as catering items were hired instead of purchase for future use.

Token No	Date	Items	Contractor	Claim Amount (Rs)
501	21.05.18	Shamyana, Chairs, Table and Sofa Set	Ch. Electric Light Decorator	2,258,000

Audit held that due to weak internal and financial controls, management made expenditure on hiring of catering instead of purchase of own catering items.

This resulted in irregular expenditure on hiring of catering of Rs2,258,000.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure from competent authority besides fixing of responsibility for lapse and negligence.

[PDP No.10]

10.4.1.5 Irregular purchases by splitting the indents and violating PPRA rules - Rs 1.909 million

According to Rule 12(1) Punjab Procurement Rules 2014 read with rule15.2(b)(iii) of PFR Vol-I “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency, purchase order should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

DDOs of the following branches expended an amount of Rs 1,909,229 for the purchase of different items. The purchases were held irregular because indents were split in order to keep the amount below Rs100,000 and to avoid advertisement on PPRA website.

Sr. No	PDP No.	Items/Description	Branch	Amount (Rs)
1	3	Purchase of stationery without rate contract	Different	782,381
2	9	Purchase of Safeda	DO Regulation	245,184
3	12	Fitting of Chlorination	DO Regulation	295,800
4	39	Purchase of Furniture & IT Equipments	CO Branch	585,864
Total				1,909,229

Audit held that due to weak internal and financial controls, the purchases were made by splitting the indents.

This resulted in irregular purchases by splitting indents of Rs1.909 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends probe into the matter, fixing of responsibility for lapse and negligence besides regularization of expenditure from competent authority.

10.4.1.6 Doubtful expenditure on account of entertainment - Rs 1.145 million

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence. And according to rule 9 and 42 (C) (iv) of PPRA, 2014, (Limitation on splitting or regrouping of proposed procurement) a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further repeat orders not exceeding fifteen percent of the original procurement is permissible.

Chief Officer of District Council Sargodha for the Financial Year 2016-18, expended heavy amount of Rs1,145,500 on entertainment and hall charges. The heavy expenditure incurred was held irregular and doubtful due to the following reasons.

1. Minutes of meeting, in which expenditure was incurred, were not provided to audit for verification.
2. Agenda of meeting was also not provided.
3. List of participants along with their attendance register was also not available in the record maintained by CO branch.
4. Karwai register was also not available in the record maintained by Council.
5. Expenditure was incurred without having competitive rates through advertisement on PPRA website.
6. Per person rate for entertainment was charged Rs1,460, per head which was on higher side.

Sr. No	PDP No.	Items/Description	Amount (Rs)
1	2	Entertainment and Hall charges	196,500
2	4	Refreshment	949,000
Total			1,145,500

Audit held that due to weak internal and financial controls, Management incurred expenditure without holding any record.

This resulted in an irregular and doubtful expenditure on account of entertainment expenditure of Rs 1,145,500.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility.

10.4.1.7 Irregular drawl of pay and allowance - Rs 1.128 million

As per Government of the Punjab Finance Department No. FD. SR 4-8-1/76 (Prov.) dated 16-03-1988, shifting of head quarter of a government servant for the period exceeding three months is a financial irregularity.

Scrutiny of the attendance register and cash payment vouchers of pay and allowances for the Financial Year 2016-18, revealed that Chief Officer District Council Sargodha paid an amount of Rs 1,128,335 on account of pay and allowance to the following two officials who were not performing duties at District Council. They were performing duties other than head quarter, since long, without any lawful orders.

Name of official	Period	Performing Duty office	No. of Month	Gross salary	Total Salary (Rs)
Amir Hussain N.Q	1-2017 to 6-2017	Punjab secretariat Lahroe	6	23560	141,360
	7-2017 to 11-2017		5	25844	129,220
	12-20 17 to 4-2018		5	26207	131,035
	5-2018 to 6-2018		2	26584	53,168
	7-2018 to 9-2018		3	29109	87,327
	Oct-18		1	28503	28,503
Sami ullah junir clork BPS-11	1-2017 to 10-2018	Commissioner office Sargodha	22	25351	557,722
Total					1,128,335

Audit held that due to weak internal and financial controls, management paid pay and allowances to employees who were not providing services at District Council.

This resulted in irregular payment of pay and allowances of Rs 1,128,335.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure of pay and allowances from competent authority besides fixing of responsibility for lapse and negligence.

[PDP No.43]

10.4.2 Internal Control Weaknesses

10.4.2.1 Unauthentic receipt and expenditure due to non-maintenance of record- Rs 2.802 millions

As per rule 6 (e) of Punjab Local Governments (Budget) Rules 2017, the head of offices shall be responsible for ensuring, in coordination with head of finance office, that the consolidated budget control register is maintained in his office in addition to such register maintained by the drawing and disbursing officers.

District Council Sargodha offices neither maintained their own cash book, cash payment vouchers and allied accounts record nor expenditure and receipt were reconciled with the audit and accounts office of District Council for period under audit. Thus budgeted receipt and expenditure could not be termed as authenticated Rs 2801.795 million. Detail is as under:

Year	Description	Budgeted	Actual (Rs)
2016-17	Expenditure	182,504,000	110,719,923
	Receipt	403,441,000	437,894,953
2017-18	Expenditure	1,901,326,000	1,038,125,572
	Receipt	636,272,000	1,215,055,000
Total	Expenditure	2,083,830,000	1,148,845,495
	Receipt	1,039,713,000	1,652,949,953
Total Exp + Receipt		3,123,543,000	2,801,795,448

Audit held that due to weak internal and financial controls, management did not maintain/reconcile the budget, receipt and expenditure record.

This resulted in un-authentic expenditure and receipt figure due to non maintenance/reconciliation of budget, expenditure and receipt figure with the tehsil audit and accounts office.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends probe into matter and early compliance of the observation besides fixing of responsibility for lapse and negligence.

[PDP No.51]

10.4.2.2 Non reconciliation of TTIP income with Revenue Department - Rs 268.636 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure that the Govt dues are correctly assessed, timely recovered and promptly credited to the relevant head of account. Further, he shall ensure that the transaction of receipts are properly entered in the books of accounts of the department.

District Council Sargodha collected TTIP income of Rs 268.636 million and deposited into District Council Account. The management did not reconcile the TTIP income with the Revenue Department. Hence, neither the authenticity could be validated nor possibility of less collection/deposit ruled out.

Audit held that due to weak internal and financial controls, management did not reconcile the TTIP income with Revenue Department.

This resulted in un-authentic income due to non reconciliation of TTIP income of Rs268.636 million

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends compliance of the observation.

[PDP No.46]

10.4.2.3 Non recovery of conversion fees – Rs 214.238 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure that the Govt dues are correctly assessed, timely recovered and promptly credited to the relevant head of account. Further, he shall ensure that the transaction of receipts are properly entered in the books of accounts of the department.

Scrutiny of the record of DO planning revealed that the owners of the property either applied for the permission of the commercial use or they are using their property for commercial purposed without approval but the management did not attend their cases as those were pending outstanding in the record. Detail is as under:

1. In nine cases the owners/developers applied for permission for the use of resident property for commercial purpose.
2. In twenty four cases the owners are already using their property without approval and depositing conversion fee.
3. In one case management recovered less amount as compare to the assessment.

Audit observed that the management did not attend the above mentioned cases of conversion and put the local Govt. into loss of Rs 214.238 million on account of conversion fee

Sr.No	PDP-	Items/Description	Amount (Rs)
1	34	Conversion Fees	214,112,000
2	35	Conversion Fees	126,000
Total			214,238,000

Audit held that due to weak internal and financial controls, management did not assess / recovered less conversion fee.

This resulted in non-recovery of conversion fee of Rs214.238 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery and deposit into Local Government Treasury besides fixing of responsibility for lapse and negligence.

10.4.2.4 Loss to Government due to non-deduction of PST from contractors - Rs 54.320 million

As per Sr. N.14 of Second Schedule of Punjab Revenue Authority Act 2017, 5% Provincial Sales Tax, without input tax credit/adjustment, was required to be deducted at source on construction services provided by contractors of buildings. Moreover as per Finance Department Government of the Punjab, the input rates/MRS, being market based rates, are inclusive of all taxes and royalties.

District Council Sargodha for the Financial Year 2016-18, awarded development works of Rs1140.740 million to contractors. The management added 5% PST in the estimates and deducted the same from the bill of the contractor at the time of payment.

Audit is of the view that resultantly contractors were rewarded with undue financial benefit and put the government into loss of Rs 54.319 million. Detail is as under:

Sr. No	Phase	Tender year	Total Value of Works	5% PRA (Rs)
1	ADP Phase-I	2017-18	400,281,965	19,061,046
2	ADP Phase-II	2017-18	202,213,626	9,629,220
3	ADP Phase-III	2017-18	20,000,000	952,381
4	ADP	2016-17	108,220,008	5,153,334
5	LGDP	2017-18	410,000,000	19,523,810
Total			1,140,715,599	54,319,790

Audit held that due to weak internal and financial controls, 5% PST was not deducted from the claim of the contractor.

This resulted in overpayment on account of PST amount of Rs54.320 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of overpayment amount besides fixing of responsibility for lapse and negligence.

[PDP No.26]

10.4.2.5 Irregularity due to non-deposit of CDRs into local fund account – Rs 34.221 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

District Council Sargodha for the Financial Year 2016-18, tendered the development schemes of Rs 1,140. 716 million and received CDR of 3% security deposit, for Rs 34.221 million from the contractors. The management did not credit the same into bank account. It was further revealed that DO (I&S) branch also did not deposit the amount of additional performance security into bank account. Detail is as under:

Sr. No	Phase	Tender year	Total Value of Works	3% CDR (Rs)
1	ADP Phase-I	2017-18	400,281,965	12,008,459
2	ADP Phase-II	2017-18	202,213,626	6,066,409
3	ADP Phase-III	2017-18	20,000,000	600,000
4	ADP	2016-17	108,220,008	3,246,600
5	LGDP	2017-18	410,000,000	12,300,000
Total			1,140,715,599	34,221,468

Audit held that due to weak internal and financial controls, management did not deposit the CDRs tender participation security as well as additional performance security amount in the account.

This resulted in non-deposit of advance security CDRs of Rs 34,221,468.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing of responsibility for lapse and negligence.

[PDP No.31]

10.4.2.6 Non-recovery of penalty charges due to delay in completion of work – Rs 30.453 million

The clause 7 of Tender Document read with clause 39 of contract, the contractor before entering into tendering, will visit and examine the site and aware himself about the availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as department will not assume any responsibility subsequently. In case of non-completion of work in stipulate time, a penalty @ 1% to 10% shall be imposed and recovered for delayed completion of work.

Scrutiny of monthly progress report of development schemes of District council Sargodha for the Financial Year 2016-17 and 2017-18, revealed that District council awarded the development works to various contractors. The contractor neither completed the works within stipulated time nor applied for extension in time limit to the Engineer-in-charge. Audit noticed that neither any case for extension in time limit was processed nor penalty was imposed on the contractors on account of delay in completion of work.

Audit held that due to weak internal and financial controls, management did not impose the penalty for delay in completion of work.

This resulted in non-recovery of penalty of Rs30.453 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of amount besides fixing of responsibility for lapse and negligence.

[PDP No.30]

10.4.2.7 Non-realization of TTIP share of income from Municipal Committee - Rs 12.733million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of the record of District Council Sargodha for the Financial Year 2016-18 revealed that TMAs awarded leases / collected Adda Parking Fee, Raksha Fee, Mazdaha fee and TTIP income for the year 2016-17. On the promulgation of local body Act 2017, the District set up was bifurcated into District Council and Municipal Corporations and their jurisdiction was also defined w.e.f January 2017 to June, 2017. Audit observed that the District Council did not received their due share for period w.e.f 01.01.2017 to 30.06.2017 from the respective TMA as detailed below;

Sr.No	PDP-	Items/Description	Amount (Rs)
1	37	TTIP Share	8,691,000
2	40	Adda Parking Fee, Raksha Fee and Slaughter House Fee	4,042,000
Total			12,733,000

Audit held that due to weak internal and financial controls, management could not obtain share from MCs.

This resulted in non-realization of TTIP and other income share from MCs of Rs 12,733,000

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence

10.4.2.8 Loss due to non-recovery of rent from Radio Pakistan and DPS - Rs 6.240 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules,

2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

DO Regulation of District Council Sargodha allocated building to Radio Pakistan and District Public School since long. Audit observed that the department allocated the land/ buildings without any agreement/ clear terms and conditions. The department would earn Rs 6,240,000 on account of rent of building, if the places are auctioned in open competition. Hence the management put the department into loss of Rs 6,240,000. Detail is given below.

Sr #	Name of occupant	Location	Period of occupant/ No. of month	Approximate rent/month	Total (Rs)
1	Radio Pakistan	Club road Sargodha	2005 to 2018=156	20,000*156	3,120,000
2	DPS school	Club road Sargodha	2005 to 2018=156	20,000*156	3,120,000
Total					6,240,000

Audit held that due to weak financial and managerial control, management could not receive rent of occupied building.

This resulted in non recovery of rent from Radio Pakistan and DPS of approximate Rs 6,240,000.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence.

[PDP No.07]

10.4.2.9 Loss to the Government due to non-execution of Bill Board Advertisement Fee contract - Rs 4.830 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

District Council auctioned “Bill Board Advertisement Fee” contract for Rs 5.100 million during FY 2017-18. The contract could not be handed over to the contractor due to dispute with PHA, Tehsil

Sargodha. Audit observed that the management of the District Council could not settle the issue with the PHA Sargodha and due to which contract was not approved by the House. The management started self collection / recovery through their own staff in the months of May & June 2017-18 and could collect Rs 270,000 only and put the government into loss of Rs 4.830 million.

Audit held that due to weak internal and managerial controls, District Council could not settle the collection right dispute with PHA within time.

This resulted in loss to the local Govt. due to non-settlement of dispute with PHA of Rs 4,830,000

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends probe into the matter at appropriate level, and recovery of loss from the officer at fault.

[PDP No.38]

10.4.2.10 Loss due to non-forfeiture of security deposit - Rs 3.290 million

According to clause 60 of the contract agreement, if a contractor fail to start / execute the work within stipulated time period, his security deposits will be forfeited.

Scrutiny of the progress report of development schemes of District Council Sargodha for the Financial Year 2016-18, revealed that department got administrative approval, sanctioned technical estimates and awarded development works, to the contractors. The contractors did not start development works, despite laps of one and half years from the date of award of contract, despite sufficient funds were available in the District Council Account. Audit observed that the management neither got the work completed nor forfeited security deposits i.e CDRs and additional performance security of Rs 3.290 million.

Audit is of the view that due to weak internal, financial and the management controls, management neither got completed development schemes nor security deposit of the contractors was forfeited.

Non execution of development works resulted in depriving the community for getting benefit of development work and loss due to non forfeiting security deposits of Rs 3.290 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early forfeiture of security and action against defaulter.

[PDP No.24]

10.4.2.11 Non recovery of rent from food department – Rs 3.074 million

According to Section 124(2) of Punjab Local Government Ordinance 2001, immoveable properties of local Government may be given on lease through competition by public auction. Moreover Rule 4.7(I) of PFR Vol-I states “ it is the duty of departmental authorities to see that all Government dues / revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government account.

District Council Sargodha, rented out 8 godown @ Rs 0.40 per sft per month to food department Govt. of Punjab. The food department occupied the land for storage purpose but was not paying the monthly rent charges. DO regulation failed to collect the rent of the land under jurisdiction of District Council situated in tehsil Sillanwali and Shahpur for the Financial Year 2016-18. The management did not make any fruitful effort to collect the government revenues. Hence the management put the department into loss of Rs 3,074,126. The detail is given below.

Tehsil	No of Godaam	Area (Sft)	Total Area	Monthly rent @ Rs.40 per Sft	Amount for 36 months 2016-18 (Rs)
Sillanwal	2	4,957	9,914	3,966	142,762
Shahpur	6	4,627	27,762	11,105	399,773
Receivable upto 30.06.2018					542,534
Arrears receivable 01.07.2000 to 30.06.2015					2,531,592
Total Receivable					3,074,126

Audit held that due to weak internal and managerial controls, management could not recover rent of godown from food department.

This resulted in non recovery of rent from Food Department of Rs 3.074 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery from the concerned department and deposit into government treasury.

[PDP No.06]

10.4.2.12 Loss to the government due to less deduction of income tax -Rs 2.533 million

According to Section 153 (1)(c) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person on the execution of a contract shall deduct tax @ 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.

Scrutiny of FBR site for the month of June, 2018 depicted that different contractors of District Council Sargodha were inactive taxpayer but audit and accounts branch deducted income tax at source @7.5% from the claims of supplier who were not filer, instead of actual rate for deduction of income tax @10%.

Audit is of the view that due to weak financial and managerial controls, income tax was deducted at the less ratio.

This resulted in less deduction of income tax at source of Rs2,532,718

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence.

[PDP No.19]

10.4.2.13 Loss due to non/less deduction of allowances - Rs 2.779 million

According to Sub Treasury Rules 7-A, conveyance allowance was not admissible during leave. According to instructions contained in Finance Department, Government of the Punjab (Monitoring Wing) Lahore's letter No.FD(M-I)1-15/82-P-I dated 15th January, 2000, the

Government servant who is allotted a government residence was not allowed to draw House Rent Allowance besides deduction of 5% of the basic pay. According to para 7, in case a government servant is allotted residence above entitlement, he will not allowed to draw HRA and will pay 10% of the maximum of scale for which the residence is meant. The officials provided Government residences above their entitlement are required to pay house rent @ 10% of the maximum of the scale for which the residence occupied was actually meant in terms of the Government of the Punjab, Finance Department Letter No. FD/SR-I-3-4/85 dated 12-7-1989.

CO of District Council during 2016-18 did not recover the house rent allowance along with maintenance charges from the officials of different departments who are residing un-authorizedly in the staff colony. Audit observed that the allowances were either not or less recovered. The management did not make any fruitful effort for recovery of dues. Hence the department could not recover or less recovered the allowances of Rs 2,778,798.

Sr.No	PDP-	Items/Description	Amount (Rs)
1	41	House rent allowance	2,476,416
2	42	House rent allowance	302,382
Total			2,778,798

Audit held that due to weak internal and financial controls, management did not ensure the deduction of house rent allowance from the pay of staff members who were residing in the District Council accommodation.

This resulted in loss to the local Govt. for non/less deduction of house rent allowance of Rs 2,778,798.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence.

10.4.2.14 Overpayment due to non/less deduction of shrinkage charges on earth filling – Rs 2.354 million

According to note no 2(a) of chapter 3 “Earth Work” of MRS “Deduction for shrinkage from bank measurement, when the earthwork is done by manual labour, shall be made @10%”.

DO (I&S) of District Council Sargodha awarded various works of brick soling to different contractors during the period 2016-18, and made payments of earth work with the deduction of 0% - 4% shrinkage charges instead of @ 10% of the value of earth filling as required by the rule *ibid*.

Audit is of the view that due to weak financial and managerial controls, shrinkage on earth filling was deducted at lesser ratios.

This resulted in overpayment to the contractors due to less deduction of shrinkage of Rs 2.354 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence.

[PDP No.22]

10.4.2.15 Less recovery rent of open plots and shops - Rs 1.139 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately. Further, according to Section 124 of Punjab Local Government Ordinance 2001, immovable property of Local Government may be given on lease through competition by public auction.

DO Regulation of District Council Sargodha recovered less than the assessed annual demand of rent of plots and shops for the Financial Year 2017-18 for Rs 1.139 million. Audit observed that the management did not make serious efforts to collect the assessed annual demand.

Sr.No	PDP No.	Items/Description	Amount (Rs)
1	5	Open plots	104,978
2	8	Rent of Shops	149,813
3	11	Rent of Shops	884,596
Total			1,139,387

Audit held that due to weak internal and managerial controls, management could not recover rent of open plots and shops.

This resulted in loss due to non recovery of rent of open plots and shops of Rs 2,423,387.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends upon the early recovery from the concerned department and deposit into government treasury.

10.4.2.16 Loss due to non recovery of assessment charges from unauthorized / illegal occupant - Rs 1.602 million

According to Government of Punjab Finance Department letter No. SO (PW-II) XV (24)/76 dated 27-11-1980 penal rent @ 60% of pay should be made from unauthorized occupants. According to Government of Punjab S&GAD Department Letter No.EO(S&GAD) policy/2002-1943 dated 16.10.2002 a Govt. servant in case of his transfer may retain government accommodation for a maximum period of two months and after the said period he will be treated as unauthorized occupants and will be liable to pay penal rent at the rate of 60% o his pay.

Chief Officer of District Council Sargodha did not recover Rs. 1,601,670 on account of assessment charges from the illegal occupant of a house occupied by the Mrs. Rukhsana bukhari who is not a government employee. As per office record Mst. Rukhsana Bukhari was a private lady who was unauthorizely residing in the quarter No. 1 situated in the District Council secretariat w.e.f 1-4-2011. DCO Sargodha had issued the order for the ejection of unauthorized occupant of quarter NO. 1 vide letter No. 325-327 dated 15-5-2015. The district officer building has assessed the rent of Rs 18,410 per month vide office letter No. 9559 dated 26-9-2016. The chief officer failed to get the house vacated from the illegal and unauthorized occupant. Detail is given below:

Name of occupant	Status	Quarter No.	Period of occupation	No. of Month	Rent/ P.M	Total Recovery
Rukhsana Bukhari	Private occupant	1	4-2011	87	18410	1,601,670
TOTAL						1,601,670

Audit held that due to weak internal and financial controls, management failed to vacate and recover the house assessment charges of Quarter No.1.

This resulted in loss due to non recovery of house assessment charges of Rs 1,601,670.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends that the house may be got vacated along with recovery of Rs 1,601,670.

[PDP No.45]

10.4.2.17 Loss due to less-recovery of pension contribution and license permit fee – Rs 1.581 million

As per Rules 14 of Punjab Local Government Accounts Rules, 2017 read with rule 7 of the Punjab Local Government Budget Rules, 2017, the collecting officer shall ensure timely recoveries against each demand, entries in demand and collection register and credit in the local fund immediately.

Scrutiny of record of District Council Sargodha for the Financial Year 2016-18, revealed that some employees of District Council were working in other offices since long but pension section of District Council did not collect full share of pension contribution from the said offices upto the date of audit. Further less amount of License and permit fee was collected by DO Finance branch as per detail given below:

Sr. No	PDP No.	Items/Description	Amount (Rs)
1	15	Pension Contribution	297,452
2	36	License and permit fee	1,284,000
Total			1,581,452

Audit is of the view that due to weak internal and financial controls, management could not make full recovery of pension amount and License and permit fee.

This resulted in loss of Rs 1,581,452.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence.

10.4.2.18 Overpayment for execution of development work-Rs 1.007 million

As per rules 15.4 (b) of PFR Vol-I, at the time of making payment the government functionaries shall see that the rates paid are not in excess of those entered in the contractor agreement.

Scrutiny of the tender register and monthly progress report of District Council Sargodha for the month of June, 2018 revealed that different contractors offered price below technical sanction estimates and same was accepted by the tender committee. But comparison of tender register with monthly progress report revealed that DO I&S made payments to the contractors at full rate instead of agreed rates / rate approved by tender committee. **Annexure-AA**

Audit held that due to weak internal and financial controls, overpayment to the contractors were made.

This resulted in over payment for execution of development schemes of Rs 1.007 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence.

[PDP No.29]

10.4.3 Performance

10.4.3.1 Loss due to non-achievement of revenue targets – Rs 105.583 million

According to Rule 47(1) PLG (Budget) Rules, 2017 the collecting officer shall ensure that all revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

District Council Sargodha made provision of receipt of Rs368.904 million in the budget for the Financial Year 2016-17 and 2017-18 and realized receipt of Rs263.32. Hence the management did not achieve the target of receipt.

Year	Budgeted Target	Actual Receipt	Less Recovery (Rs)
2016-17	6,150,000	469,453	5,680,547
2017-18	362,754,000	262,852,000	99,902,000
Total	368,904,000	263,321,453	105,582,547

Audit held that due to weak internal and financial controls, revenue targets were not achieved by the management.

This resulted in loss to the local Govt. due to less realization of income targets of Rs105.583 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommend probe into the matter and action against persons at fault.

[PDP No.01]

10.4.3.2 Non finalization of development schemes – Rs 265.790 million and Non-Recovery of penalty 26.579 million

The clause 7 of Tender Document read with clause 39 of contract, the contractor before entering into tendering, will visit and examine the site and aware himself about the availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as department will not assume any responsibility subsequently. In case of non-completion of work in stipulate time, a penalty @ 1% to 10% shall be imposed and recovered for delayed completion of work.

Scrutiny of the monthly progress reports of District Council for the Financial Year 2016-18, revealed that development schemes were either

not finalized by the contractor or the bills for final payments was not processed deliberately. Audit observe that un-due delay in finalization of the development schemes resulted in depriving the community of the benefits. Fruthr the management did not imposed penalty @ 10% to the contractors for delay in completion of work.

Audit held that due to weak internal and financial controls, management made delay in the finalizing the development schemes.

This resulted in depriving of the community of the benefits of the development work.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends to probe into the matter, besides fixing of responsibility for lapse and negligence.

[PDP No.28]

10.4.3.3 Doubtful purchase of assets in absence of stock taking - Rs8.978 million

As per section 129(1) of Punjab Local Government Act 2013, every local government shall once in every year in July, take the physical stock of its movable and immovable properties and publish the report in prescribed manner. Further, as per section 129(2) of PLGA 2013, the report referred to subsection (1) shall contain-

- a) Particulars of properties held during proceeding year;
- b) Total value of property, annual return there from and change its value, if any;
- c) Particulars of unserviceable articles;
- d) Particulars of losses, if any; and
- e) Proposal for utilization, development and improvement during the following year.

Scrutiny of record of District Council Sargodha for the Financial Years 2016-18, revealed that assets were purchased for Rs 8.177 million and Rs 800,631 in financial year 2016-17 and 2017-18 respectively but physical stock taking was not conducted by District Council. The information or report as required by section 129(2) was also not prepared. Audit noted that the accuracy of assets purchased and actual available with District Council could not be validated.

Sr. No	Financial Year	Assets purchased
1	2016-17	8,177,476
2	2017-18	800,631
Total		8,978,107

Audit held that physical stock count was not deliberately conducted to cover up deficiencies regarding assets due to negligence and weak internal controls.

This resulted in doubtful purchase of assets of Rs 8.978 million in absence of stock taking and preparation of report.

The matter was reported to the CO / PAO in December, 2018. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends probe into matter and early compliance of the observation besides fixing of responsibility for lapse and negligence.

[PDP No.53]

CHAPTER 11

District Council Sheikhpura

11.1 Introduction of the District Council

District Council Sheikhpura was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

(h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;

(i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;

(j) promotion of sports including sports for persons with disabilities.

(k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;

(l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;

(m) construction of culverts, bridges and public buildings;

(n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;

(o) enforce all municipal laws, rules and bye-laws regulating its functioning;

(p) promote animal husbandry and dairy development;

(q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and

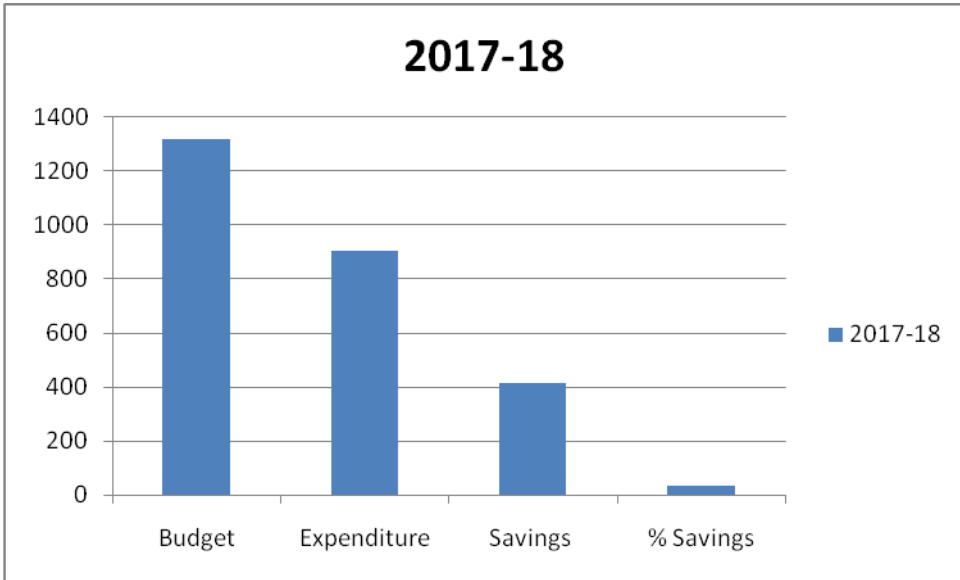
(r) undertake other development activities.

11.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council Sheikhpura for the Period 1.1.2017-30.6.2018 was Rs 1317.902 million, against which only Rs 905.488 million was spent. Overall savings of Rs 412.414 million during the Period 1.1.2017-30.6.2018 which was 31.29% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities thus depriving the community from getting better facilities.

(Rs in million)

Period	Budget	Expenditure	Savings	% Savings
1.1.17-30.6.2018	1317.902	905.488	412.414	31.29



11.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Sheikhpura which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

11.4 AUDIT PARAS

11.4.1 Irregularities & Non-compliance

11.4.1.1 Irregular execution of PCC work without having Strength Quality Test Reports – Rs 157.711 million

As per condition No.6 of the Agreement the contractor will perform the laboratory test at his cost. Further, as per additional condition of agreement department will provide before installation from the Engineer Incharge of the test reports of concrete, steel, and brick.

District Council Sheikhpura made payment of Rs 157.711 million on account of PCC during Financial Year 2016-18. Payment was held irregular because mandatory strength test reports were not obtained before the payment.

Audit is of the view that execution of development work without quality test reports were due to weak internal controls.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault.

[AIR Para No. 3]

11.4.1.2 Irregular payment due to non-approval of Lead Chart by the Competent Authority Rs 143.719 million

As per Manual of PWD Audit, the lead chart of carriage of earth should be approved by the competent authority i.e after personally verification by Superintending Engineer. Further, according to para (ii) of FD Letter No.RO(Tech)FD.18-23/2004, the rate analysis of the item rate shall be prepared by the Executive Engineer clearly giving specifications of the material used and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

District Council Sheikhpura made payment of Rs 143.719 million on account of earth filling, Base Course, Sub Base Course and TST to the contractors. Payment was held irregular because it was made without approval of lead chart from competent authority.

Audit held that irregular payment without approval of lead chart was made due to weak financial and supervisory controls.

This resulted in irregular expenditure of Rs 143.719 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing of responsibility of person(s) at fault.

[AIR Para No. 4]

11.4.1.3 Irregular Expenditure due to non-tendering through PPRA - Rs 22.183 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPR from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

District Council Sheikhpura made payment of Rs 22.183 million on account of purchase of office furniture, repair of office building, services and unforeseen expenditure. Expenditure was held irregular because no tender was called and in some cases purchase was split into small order to avoid the open tender.

Audit is of the view that irregularity was committed due to non-compliance of PPRA rule.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing responsibility against the person(s) at fault.

[AIR Para No. 11]

11.4.1.4 Irregular Payment due to non-acquiring of steel test report -Rs 6.920 million

As per Generic specification that quality test report and receipt of the steel for Re-enforcement shall be procured by M/s Pakistan Steel mills Karachi. Further, According to Finance Department's Notification No. RO (Tech) FD.2-3/2004 dated 02nd August, 2004. The quality tests of M.S steel bars as per specification are however, mandatory.

District Council Sheikhpura made payment of Rs 6.920 million on account purchase of fabrication steel. Payment was held irregular because mandatory quality test report was not available on record.

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

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility of person(s) at fault.

[AIR Para No. 15]

11.4.1.5 Irregular payment on account of purchase of TST items - Rs 4.602 million

As per acceptance letter condition No. 5, Bitumen (80-100) grade will be arranged by the contractors himself from National Refinery Karachi and documentary proof is to be provided to District Officer (Roads) for release of the payment against the work done.

District Council Sheikhpura made payment of Rs 4.602 million on account for purchase of an item of "TST". Payment was held unjustified because evidence for purchase/use of bitumen from National Refinery Karachi Limited and test reports were not on record.

Name of Scheme	Coating type	Amount in rupees	
		Qty	Amount
Repair of Metalled Road from Buttar Road to Village Dhilam Skp	TST	26780	985,893
	DST	15120	268,814
Special Repair of Metalled Road Bhatta Stop to Abdullahpur Colar, Safdarabad	TST	16750	514,250
	DST	39250	583,184
Repairing of Metalled Road PCC Soling and Nallah Sangla Hill Road to Abdullah Pur Kolar Remaining portion uc 99	TST	4274	140,854
	DST	12750	203,062
Construction / Renovation of Road village Payara UC Marh Bhanuwan 22005/21-25	TST	5568	208,119
Repairing if metalled road village gharyal khurd stop towards GPS saleem pura Gharyal Kalan# 1 13826/97-100	TST	15707	497,872
	DST	23093	353,851
Construction / Repair of Metalled Road Mian Jaranwala to Village Sehjwal 22012/16-17	TST	19115	846,000
			4,601,899

Audit is of the view that there is non compliance of rule was due to weak supervisory controls

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends fixing of responsibility against the person(s) at fault.

[AIR Para No. 19]

11.4.2 Internal Control Weaknesses

11.4.2.1 Non-deduction of 10% Shrinkage charges –Rs 13.551 million

As per para 2(a) of Chapter 3 of MRS, 10% deduction for shrinkage charges from the bank measurements when the earthwork is done.

District Council Sheikhpura made payment on account of earthwork but did not deduct the 10% stipulated shrinkage amounting to Rs 13.551 million.

Audit held that non deduction of shrinkage of earthwork was due to weak internal controls.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends for recovery of excess amount from contractors besides fixing responsibility against the person(s) at fault.

[AIR Para No. 10]

11.4.2.2 Overpayment due to incorrect application of Rate - Rs 12.005 million

As per Chapter 10 flooring of Market Rate System (MRS) item 15(i) providing and laying topping of cement concrete 1:2:4 including surface finishing and dividing into 3” panels is payable.

District Council Sheikhpura made overpayment of Rs 12.005 million on account of PCC 1:2:4. Scrutiny of record revealed that in connection with the item rate was incorrectly charged. In connection with the PCC of streets the items rate was given in chapter 10 of MRS at serial number 15 (i) whereas payment was made at higher rate by applying wrong nomenclature of the item.

Audit is of the view that overpayment was made due to favour of contractor and allowing high rates.

This resulted in overpayment of Rs12.005 million detailed at **(Annexure-AB)**.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment from contractors besides fixing responsibility against the person(s) at fault.

[AIR Para No. 12]

11.4.2.3 Excess payment of Work Executed Over and Above TS Estimates– Rs 6.137 million

According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed during the execution of work without prior approval. Further, Para 1.49 and 1.59 of B&R Code laid down that Divisional Officer is not supposed to allow change in structural design and drawing already approved by the competent authority.

District Council Sheikhpura made overpayment of Rs 6.137 million in connection with the development works due to payment of quantities of items over and above the Technical Sanction Estimates without prior approval of competent authority. Detail given at Annexure-AC

Audit is of the view that excess payment due to over & above TS Estimate was due to weak financial discipline and weak internal controls.

This resulted in overpayment of Rs 6.137 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment besides fixing of responsibility of person(s) at fault.

[AIR Para No. 16]

11.4.2.4 Overpayment on account of incorrect calculation of earthwork Rs 3.170 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

District Council Sheikhpura made overpayment of Rs 3.170 million due to allowing high rate of item of earth filling. Scrutiny of record revealed that item of work “Ramming of earth work was allowed to the contractors whereas in the nomenclature of payment of earth filling including leveling & dressing rate of ramming was already included. Detail given at Annexure-AD

Audit is of the view that overpayment was due to weak internal controls.

This resulted in overpayment of Rs 3.170 million.

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment from the contractors besides fixing of responsibility against the person(s) at fault.

[AIR Para No. 22]

11.4.2.5 Irregular payment on account of usage of Sub-standard bricks of Rs 2.555 million

As per remarks column of the MRS chapter 7 Brick Work “The composite rate to be reduced 7% and 14% if 2nd or 3rd class bricks are used”. Further, as per additional condition of agreement department will provide before installation from the Engineer Incharge of the test reports of concrete, steel, and brick.

District Council Sheikhpura made payment of Rs 36.506 million for item pacca brick work in development schemes. Payment was held irregular and against the sub-standard bricks because lab test report of strength of bricks were not attached with the bills. Besides the rate of item of brick work was not reduced due to use of sub-standard bricks which resulted in Irregular payment of Rs2.555 million

Audit is view that sub-standard bricks were used in development schemes was due to weak internal controls.

This resulted in Irregular payment of Rs 2.555 million

The matter was reported to PAO in January 2019. Neither reply was submitted nor DAC meeting convened till finalization of this Report.

Audit recommends probe the matter and getting the quality of bricks certified from the laboratory besides fixing responsibility on person at fault.

[AIR Para No. 24]

CHAPTER 12

District Council Sialkot

12.1 Introduction of the District Council

District Council Sialkot was established on 01.01.2017 under Punjab Local Government Act (PLGA) 2013. Under the clauses of Act, a District Council shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property and enter into any contract and may sue and be sued in its name.

Functions of District Council:

The District Council shall:

- (a) approve bye-laws and taxes;
- (b) approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- (c) review the performance of all offices working for the District Council;
- (d) review the performance report presented by the Chairman; and
- (e) promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws.

Other functions of District Council: Under PLGA 2013, a District Council shall be responsible for performance of the following municipal functions:

- (a) prevention and removal of encroachment on public ways, streets and properties;
- (b) prevention of nuisance in public ways, streets and properties;
- (c) regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- (d) regulation or prohibition of the excavation of earth, sand, stones or other material;
- (e) regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- (f) organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- (g) celebration of public festivals;

(h) assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;

(i) provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;

(j) promotion of sports including sports for persons with disabilities.

(k) provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;

(l) assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;

(m) construction of culverts, bridges and public buildings;

(n) control over land-use, spatial planning, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;

(o) enforce all municipal laws, rules and bye-laws regulating its functioning;

(p) promote animal husbandry and dairy development;

(q) hold fairs and shows, promotion of public games and sports, celebration of national occasions; and

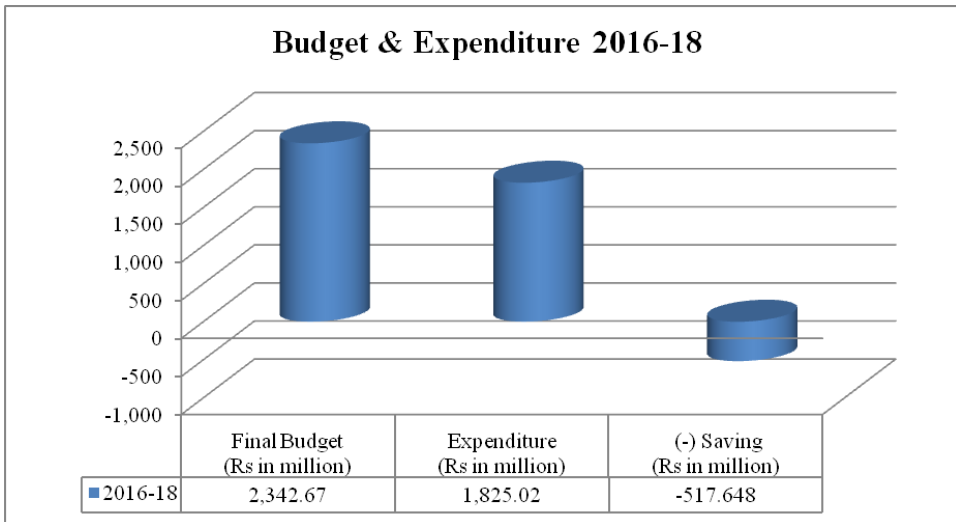
(r) undertake other development activities.

12.2 Comments on Budget and Accounts (variance analysis)

Total budget of District Council Gujrat for the Financial Years 2016-17 and 2017-18 was Rs2,342.672 million, against which only Rs1,825.024 million was spent. Overall savings of Rs517.648 million during the Financial Years 2016-17 and 2017-18 which was 22% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in District Council thus depriving the community from getting better facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	2,342.672	1,825.024	-517.648	22



12.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of District Council Sialkot which was established in January 2017. Hence, no Audit Report pertaining to preceding years was submitted to Governor of the Punjab to be laid before provincial assembly.

12.4 AUDI PARAS

12.4.1 Irregularities & Non-compliance

12.4.1.1 Unauthorized approval of revised budget Rs 2,342.672 million

As per section 105(12) of Local Government Act 2013, At any time before the expiry of financial year to which budget relates, a revised budget for the year may, if necessary, be prepared and such revised budget shall be approved in the manner as that of annual budget.

During audit of District Council Sialkot for the financial years 2016-18, it was observed that revised budgets for financial years 2016-17 and 2017-18 were approved after expiry of relevant financial year to which it belonged. Further, actual expenditure figures were taken as budget as detailed below:

Amount in rupees

Sr. No	Financial year	Revised budget approved	Description	Original Budget	Revised Budget
1	2016-17	August 17	Expenditure	745,506,000	582,434,000
2	2017-18	August 18	Expenditure	1,463,584,000	1,760,238,300
Total					2,342,672,300

Audit is of the view that budget was revised to cover deficiencies of budgeting process due to negligence of the management.

This resulted into unauthorized approval of budget amounting Rs 2,342.672 million by the management.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person(s) at fault.

[PDP No. 03]

12.4.1.2 Irregular expenditure due to Non-maintenance of Local Fund – Rs 1,825.024 million

As per section 100 (1) of Local Government Act 2013, A local government shall establish a Local Fund and all the revenues received by local government shall be credited to Local Fund. Further, as per section 100 (5) of Local Government Act 2013, The separate account under subsection (1) shall be maintained, administrated, and regulated as if it were a Local Fund.

During audit of District Council Sialkot for the financial years 2016-18, it was observed that establishment of Local Fund was required under section 100 of Punjab Local Government Act 2013. District Council collected receipts including fiscal transfers of Rs 1,848.885 million and

also spent Rs 1,825.024 million through bank accounts other than Local Fund. Business of District Council was managed through seven bank accounts. It was also noticed that minutes of the meetings of District Council were recorded by Voice Chairman District Council instead of Chief Officer or authorized officer by him.

Amount in rupees		
Sr. No	Financial Year	Amount
1	2016-17	64,785,022
2	2017-18	1,760,238,696
Total		1,825,023,718

Audit held that Receipts and Expenditure were collected/ incurred without maintaining a Local Fund in contravention to the legal provisions of Punjab Local Government Act 2013 due to negligence of management. Further Chief Officer deliberately did not record minutes of meetings to relieve himself responsibility regarding sanctions / approvals given by District Council was in accordance with rules and regulations.

This resulted into irregular expenditure of Rs 1,825.024 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person(s) at fault.

[PDP No. 01 & 02]

12.4.1.3 Irregular allocation of development expenditure of Rs 1,753.40 million

As per rule 34(4)(c) of Punjab Local Governments (Budget) Rules 2017, The budget shall not be approved by the house if lump sum provisions are made in the budget and details cannot be explained.

During audit of District Council Sialkot for the financial years 2016-18, it was observed that Rs 1753.400 million were allocated in lump sum instead of scheme wise allocation as detailed below:

Amount in rupees		
Sr. No	Financial Year	Lump Sum provision
1	2016-17	601,900,000
2	2017-18	1,151,500,000
Total		1,753,400,000

Audit is of the view that lump sum provisions for development budget was kept deliberately to utilize budget by bypassing House due to negligence and non-compliance of government instructions.

This resulted in irregular expenditure of Rs 1,753.40 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person(s) at fault.

[PDP No. 05]

12.4.1.4 Doubtful purchase of assets in absence of stock taking Rs 47.932 million

As per section 129(1) of Punjab Local Government Act 2013, every local government shall once in every year in July, take the physical stock of its movable and immovable properties and publish the report in prescribed manner. Further, as per section 129(2) of PLGA 2013, the report referred to subsection (1) shall contain-

- a) Particulars of properties held during proceeding year;
- b) Total value of property, annual return there from and change its value, if any;
- c) Particulars of unserviceable articles;
- d) Particulars of losses, if any; and
- e) Proposal for utilization, development and improvement during the following year.

During Audit of District Council Sialkot for the financial years 2016-18, it was observed that assets were purchased for Rs 6.537 million and Rs 41.395 million in financial year 2016-17 and 2017-18 respectively but physical stock taking was not conducted by the management of District Council. Information or Report as required by section 129(2) was also not prepared. Further, there was no mechanism in local government system except procedure provided in section 129 to watch physical existence and conditions of its assets purchased as detailed below:

Amount in rupees		
Sr. No	Financial Year	Assets purchased
1	2016-17	6,536,912
2	2017-18	41,395,179
Total		47,932,091

Audit is of the view that physical stock taking was not conducted deliberately to cover up deficiencies regarding assets due to negligence of the management.

This resulted into irregular expenditure of Rs 47.932 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person(s) at fault.

[PDP No. 04]

12.4.1.5 Irregular execution of work due to release of funds without approval of District Council -Rs 8.775 million

According to rule 5(7) of Punjab Local Government (Works) Rules 2017 “the Development Committee of the local government shall exercise the powers of according administrative approval of the work, if it has been approved by the House and is reflected in the Annual Development Programme.

During audit of District Council Sialkot for the Financial Years 2016-17 and 2017-18, it was observed that Administrative Approvals of development schemes amounting to Rs 8.775 million were issued by the committee without approval of the Council. Further the schemes were not made part of the ADP as detailed below:

		Amount in rupees
Sr. No	Description of Scheme	Cost Estimates
1	P/F water filtration Plant village Dhoda	1,800,000
2	Restoration of Passage MiraanPindi to Kotmehraj	1,995,000
3	Const. of streets, drains & PCC UC Majra	1,985,000
4	Const. of streets, drains & PCC Village Bhagwaal	1,995,000
5	Const. of pulliTopkhana, UC Barth	1000,000
Total		8,775,000

Audit is of the view due to non compliance of government instructions, Administrative Approvals of development schemes were issued in violation of rule ibid.

This resulted into irregular expenditure of Rs 8.775 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person (s) at fault.

[PDP No. 12 & 21]

12.4.1.6 Doubtful expenditure on plantation of trees - Rs 2.790 million

As per rule 8(b) of Punjab Local Governments (Accounts) Rule 2017, “the drawing and disbursing officer shall incur expenditure strictly against the allocation under the relevant object code and in accordance with the rules and keep in safe custody the departmental expenditure record”

During audit of District Council Sialkot for financial year 2017-18, it was observed that a scheme of tree plantation was approved and executed by district council for worth Rs 3,200,000. It was noted that 186,000 plants of shisham were purchased @ Rs 15 each through supply order No. 660 dated 31-3-2018 of Rs 2,790,000. No sowing/plantation plan was made / available by management. Neither stock was entered in stock register nor issuance was found in the record, hence in the absence of the above mentioned record purchase was held doubtful.

Audit is of the view that due to non-compliance of government instructions, expenditure was incurred without maintenance of requisite record.

This resulted in doubtful expenditure from the public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person (s) at fault.

[PDP No. 32]

12.4.1.7 Irregular execution of works due to non-tendering through PPRA – Rs 2.450 million

According to Rule 12 (1) of Punjab Procurement Rules 2014 “A procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper”

During audit of District Council Sialkot for the financial years 2016-18, it was observed that following schemes of works were allotted to contractors without giving advertisement on PPRA web as detailed below:

		Amount in rupees
Sr. No	Name of Schemes	Cost Estimates
1	Restoration of passage Rodus Road UC Harrar	500,000
2	Renovation, Beautification, Repair and Const. District Council Office Sialkot	1,950,000
Total		2,450,000

Audit held that development work was not advertised on PPRA web to award work to blue eyed contractor.

This resulted into irregular expenditure of Rs 2.450 million from public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person (s) at fault.

[PDP No. 08]

12.4.1.8 Irregular expenditure on maintenance & repair (patch work) – Rs 2.135 million

As per rule 8(b) of Punjab Local Governments (Accounts) Rule 2017, “the drawing and disbursing officer shall incur expenditure strictly against the allocation under the relevant object code and in accordance with the rules and keep in safe custody the departmental expenditure record”

During audit of District Council Sialkot for the financial years 2016-18, it was observed that Rs 2.135 million was incurred on maintenance & repair (patch work) during financial year 2017-18 without allocation of budgetary provisions against the same as detailed below:

Amount in rupees				
Financial Year	Description	Budget	Expenditure	Excess
2017-18	Maintenance & Repair (patch work)	0	2,135,282	2,135,282

Audit is of the view that expenditure was incurred without budget allocation due to defective financial discipline.

This resulted into irregular expenditure of Rs 2.135 million from public exchequer.

Audit recommends for regularization of matter besides fixation of responsibility on person (s) at fault.

[PDP No. 14]

12.4.1.9 Doubtful expenditure on printing of panaflexes on Eid-milla dun Nabi - Rs 1.684 million

As per rule 9(b) of Punjab Local Governments (Accounts) Rule 2017, The drawing and disbursing officer and the payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good the loss.

During audit of District Council Sialkot for the financial year 2016-18, it was observed that an expenditure of Rs 1.684 million was incurred on printing of panaflexes for Eid Milad-un-Nabi. Stock and distribution record was not maintained. Further, site plan where was also not found on record as detailed below:

Amount in rupees				
Sr. No	Name of contractor	Description of Work	Voucher No and Date	Amount
1	SS Enterprises	Supplying and fixing of Banners of EidMilad un Nabi	460 dated 25-01-2018	1684000

Audit is of the view that due to non compliance of government instructions, expenditure was incurred without maintenance of requisite record.

This resulted in doubtful expenditure from the public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person (s) at fault.

[PDP No. 16]

12.4.1.10 Irregular purchase of furniture due to faulty tendering process - Rs 1.60 million

According to Rule12(1) of Punjab Procurement Rules 2014 “A procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper”

During audit of District Council Sialkot for the financial years 2016-18, it was observed that Furniture of Rs 1.600 million was purchased for offices, rest house and chairman house. Advertisement was published

on PPRA web site in December 2017. Quotations on %age basis were required. Detail of items purchased was not given. Further, contract agreement forms were uploaded in place of tender document.

Audit is of the view that due to non compliance of government instructions, expenditure was incurred without maintenance of requisite record.

This resulted in unauthorized expenditure from the public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on person (s) at fault.

[PDP No. 20]

12.4.2 Internal Control Weaknesses

12.4.2.1 Non recovery of penalty from contractor due to non-submission of programme of Rs 38.128 million

According to clause 8 (i) & (4) of the contract agreement “The contractor shall if so required by the Engineer-in-charge submit in writing to the Engineer-in-charge within the period specified by him for his approval a programme showing the order of procedure and the method in which he proposes to carry out the works. In the event of the non-submission of the Programme or revised/amended programme of work by the contractor for approval by the Engineer-in-charge within the period specified by the Engineer-in-charge, the contractor shall be liable to pay as compensation an amount, equal to ¼ % per day or such smaller amount as the Engineer-in-charge, (whose decision in writing shall be final) may decide on the total tendered amount of the work, subject to maximum of 2% of contract amount.

During Audit of District Council Sialkot during the financial year 2017-18, District council executed works schemes (643) of Rs 1,630,707,890 without submission of program by the concerned contractors. Audit is of the view that Engineer-in-charge was required to demand the program from the contractor or impose the penalty @ 2% in the light of the above mentioned clause. This resulted into non imposition of penalty of Rs38.128 million upon contractors.

Audit is of the view that due to weak internal controls, penalty was not imposed due non submission of work program.

This resulted in non imposition of penalty amounting Rs 38.128 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery of the amount besides fixation of responsibility on person (s) at fault.

[PDP No. 31]

12.4.2.2 Irregular expenditure due to non-approval of lead chart - Rs 5.072 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing

market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee, according to Para 4(iii & iv) of CSR. In no case, the procurement shall be made without getting the specification of stores vetted / approved by the competent authority as per para 5 of the Purchase Manual. Further in order to arrive at the rate analysis of non-schedule items the standard format on website has been prescribed which is to be filled from MRS and the market rates.

During audit of District Council Sialkot for the financial years 2016-18, scrutiny of development schemes' record revealed that Rs 5.072 million was paid to contractors for earth filling without approving lead chart in violation of rule ibid. Further, "FardMalkiyat" was not attached to show particulars of land owners from where earth was carried to site. Furthermore, compaction test reports of earthwork for embankments were also not on record.

Audit held that payment for earthfilling was made to contract to extend undue benefit by management to attain its ulterior purposes due to weak internal controls.

It resulted into irregular expenditure of Rs 5.072 million.

The matter was reported to CO/PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends regularization of the matter besides fixing the responsibility of person(s) at fault.

[PDP No. 29]

12.4.2.3 Non-collection of arrears of water charges -Rs 4.660 million

As per rule 9(a) of Punjab Local Governments (Accounts) Rule 2017, the person functioning on behalf of the local government shall be personally responsible and shall be liable to make good the loss.

During audit of District Council Sialkot for the financial years 2016-18, it was observed that water charges of Rs 4.660 million were not collected from water users as detailed below:

Sr. No	Name of Collection Unit	Financial Year	Amount in rupees
			Outstanding Arrears
1	Urban UC Kalaswala	2016-17	303,205
		2017-18	214,261

2	Urban UC Chowinda	2016-17	821,811
		2017-18	1,506,199
3	Begowala	2016-17	116,800
		2017-18	106,400
4	Bhopalwala	2016-17	749,170
		2017-18	317,195
5	Urban UC KotliLahoran	2017-18	524,779
Total			4,659,820

Audit is of the view that due to weak internal controls, arrears of water rate were not recovered.

This resulted in non collection of local government revenues amounting Rs 4.660 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person(s) at fault.

[PDP No. 13]

12.4.2.4 Non collection of Conversion fee and Building fee – Rs 3.34 million

As per rule 14 of Punjab Local Government (Accounts) Rules 2017, “The collecting officer shall prepare estimates of receipts for each head of income and collect the receipts of the local government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or compromise”.

During audit of District Council Sialkot it was observed that different building plans were submitted for approval by the land owners but conversion fee and building fee was not collected from concerned parties. In addition to this the building plans were kept pending by the Municipal Officer (Planning) due to this delay chances of illegal construction cannot be avoided.

Amount in rupees			
PDP No.	No. of cases involved	Description	Amount
33	3	Conversion fee	218,498
34	1	Building fee	799,000
35	1	Building fee	605,000
36	1	Conversion fee	783,510
37	1	Conversion fee	420,810
38	1	Building fee	513,170
Total			3,339,988

Audit is of the view that due to weak internal controls, conversion and building fee was not collected from the land owners.

This resulted in non collection of local government revenues amounting Rs 3.34 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery besides fixation of responsibility on person(s) at fault.

[PDP No. 33,34,35,36,37&38]

12.4.2.5 Non-realization of receipts by in respect of taxes and licenses Rs 1.978 million

As per Rule 9(a) of Punjab Local Governments (Accounts) Rule 2017, the person functioning on behalf of the local government shall be personally responsible and shall be liable to make good the loss.

During audit of District Council Sialkot for the financial year 2016-18, it was observed that budget receipt of Urban Union Council Kotli Laharan was Rs 1.978 million but not a single penny was realized as detailed below:

Amount in rupees			
Sr. No	Description of Receipt Head	Budgeted Amount	Actual Receipt
1	Other collection house Tax	150,000	0
2	License Fee	6,000	0
3	Fee for approval of Building	250,000	0
4	Fee for change of land	1,500,000	0
5	Income from Slaughter house	9,000	0
6	Copy Fee	3,000	0
7	Other Fees / Misc fee	60,000	0
Total		1,978,000	0

Audit is of the view that due to weak internal controls, local government receipts were not collected.

This resulted in non realizations of local government revenues amounting Rs 4.660 million.

The matter was reported to the CO / PAO in December, 2018. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends for recovery of the amount besides fixation of responsibility on person (s) at fault.

[PDP No. 19]

ANNEXURES

Annexure-A

**Memorandum for Departmental Accounts Committee
Audit Year 2018-19
District Council Bhakkar**

Sr. No	PDP No.	Description of Para	Nature of Para	Amount (Rs)
1	10	Non-recovery of PST	LRecovery	248,960
2	24	Non-recovery of income tax at source	Recovery	22,340
3		Irregular expenditure on repair of residential building - Rs 183,796	Irregularity	183,796

District Council Chakwal

Sr. No	Name of Formation	PDP No.	Description of Para	Nature of Para	Amount (Rs)
1	District Council Chakwal	12	Unjustified purchase of Used Photo state machine	Irregularity and Non Compliance	435,000
2	District Council Chakwal	14	Non realization of receipt from rest houses Choasydenchah and KallarKahar (Nashaman)	Performance	-
3	District Council Chakwal	15	Unjustified payment of P.C.C(1:2:4) without bedding	Irregularity and Non Compliance	241,727
4	District Council Chakwal	16	Non receipt of funds on account of pending liabilities from TMA	Irregularity and Non Compliance	19,404,634
5	District Council Chakwal	24	Non deposit of rent of shops	Performance	332,006
6	District Council Chakwal	29	Unjustified payment of House Building Advance and recovery thereof	Irregularity and Non Compliance	5,500,000
7	District Council Chakwal	30	Non preparation of progress reports of development expenditures	Irregularity and Non Compliance	298,939,870
8	District Council Chakwal	31	Non execution of Quality Control Field test on civil works	Irregularity and Non Compliance	349,567,937

Sr. No	Name of Formation	PDP No.	Description of Para	Nature of Para	Amount (Rs)
9	District Council Chakwal	32	Non Issuance of completion certificate of development schemes	Irregularity and Non Compliance	55,645,924
10	District Council Chakwal	33	Short realization of receipt	Performance	517,500
11	District Council Chakwal	35	Over payment on item P/L P.C.C (1:2:4)	Irregularity and Non Compliance	170,246
12	District Council Chakwal	36	Misappropriation on account of entertainments and Gifts and recovery thereof	Irregularity and Non Compliance	198,370
13	District Council Chakwal	36	Unjustified expenditures on item earth filling and recovery thereof	Irregularity and Non Compliance	219,215
14	District Council Chakwal	39	Non deposit of GST 1/5 th deduction Rs.270,916	Irregularity and Non Compliance	270,916
15	District Council Chakwal	40	Non deduction of income tax on account of purchase of vehicle.	Irregularity and Non Compliance	237,622
16	District Council Chakwal	41	Doubtful expenditures on payment of Carriage of crush	Irregularity and Non Compliance	107,262
17	District Council Chakwal	42	Unjustified expenditure on repair of transport and recovery thereof	Irregularity and Non Compliance	218,018
18	District Council Chakwal	43	Non imposition of water conservancy tax and recovery of Millions of Rupees.	Performance	-
19	District Council Chakwal	44	Short realization of receipt due to Non regularization of cement factories more than million approximately	Performance	-
20	District Council Chakwal	45	Non verification of Sales tax	Irregularity and Non Compliance	634,148
21	District Council Chakwal	46	Irregular expenditure on account of Hardware	Irregularity and Non Compliance	198,400
22	District Council Chakwal	47 a	Unjustified payment on item P/L P.C.C (1:7:20) of dismantled TST road	Irregularity and Non Compliance	899,250

Sr. No	Name of Formation	PDP No.	Description of Para	Nature of Para	Amount (Rs)
23	District Council Chakwal	47 b	Non realization of receipt before awarding contract	Performance	-
24	District Council Chakwal	48	Non conducting of survey on commercial building and loss to the Govt.	Irregularity and Non Compliance	-
25	District Council Chakwal	48 b	Irregular expenditures due to misclassification of expenditures	Irregularity and Non Compliance	590,000
26	District Council Chakwal	49	Irregular payment of honorarium to Member, District Council/Corporation	Irregularity and Non Compliance	87,000

District Council Gujranwala

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Description of Para	Nature of Para	Amount
1	District Council Gujranwala	01	Irregular Release of Security	Irregularity	0.400
2		02	Non Recovery of Income Tax		0.153
3		03	Non Recovery of Income Tax		0.379
4		05	Non Recovery of Rent of Godowns	Recovery	0.399
5		06	Non Recovery of Rent of shops	Recovery	0.030
6		07	Non accountal of stock for	Irregularity	0.7455
7		09	Irregular repair/winding of Motors	Irregularity	0.856
8		10	Non approval of building plans	Irregularity	-
9		14	Non recovery of professional Tax from the contractor	Recovery	0.660
10		16	Overpayment for RCC	Recovery	0.343
11		17	Non-reduction of Steel Rate From the Bills of Contractors	Recovery	0.100
12		18	Non recovery of contractor enlistment/renewal Fee	Recovery	1.188
13		21	Non-deduction of Tuff Tile rate due to using less PSI	Recovery	0.068
14		22	Loss to the Govt. due to less recovery of income tax	Recovery	0.354
15		23	Unauthorized payment on account of weather shield	Irregularity	0.334

Sr. No.	Name of Formation	PDP No.	Description of Para	Nature of Para	Amount
16		24	Improper maintenance of record and non follow-up of default cases	Irregularity	-
17		25	Non reconciliation of TTIP Income	Irregularity	-
18		26	Non conduction of survey of manufacturer, vendor and trader for Professional Tax	Irregularity	-
19		27	Non Production of Service books and Non verification of Degrees/certificates.	Non production of record	-
20		28	Non conducting annual physical verification	Irregularity	-
21		29	Doubtful expenditure on Stationery	Irregularity	0.445
22		30	Doubtful expenditure on Plants	Irregularity	0.412
23		31	Expenditure on account of Stationery beyond Competency	Irregularity	0.446
24		32	Irregular Payment of Repair of Vehicle	Irregularity	0.387
25		33	Doubtful expenditure on printing	Irregularity	0.346
26		34	Non recovery of water rate	Recovery	0.548

District Council Gujrat

(Rs in million)

Sr. No.	Name of Format ion	PDP No.	Description of Para	Nature of Para	Amount
1.	District Council Gujrat	1	Unauthorized expenditure on repair	Irregularity	1.196
2.		2	Overpayment of due non approval of lead chart	Recovery	0.131
3.		3	Non accountal of old stock amounting recovery thereof	Irregularity	0.146
4.		4	Unjustified payment	Irregularity	0.234
5.		5	Unauthorized expenditure on purchase of motor cycle	Irregularity	0.319
6.		6	Irregular expenditure	Irregularity	0.335
7.		7	Overpayment to the contractors amounting	Recovery	0.082
8.		10	Unauthorized expenditure on account of PVC pipe	Irregularity	0.497
9.		11	Unauthorized expenditure of	Irregularity	5.3
10.		12	Unjustified payment on account of POL	Irregularity	0.275
11.		13	Non imposition of penalty – recovery thereof	Recovery	0.280
12.		14	Unjustified expenditure on flags of Jashan-e-Baharan	Irregularity	0.258
13.		15	Less deduction of Income Tax amounting	Recovery	0.143
14.		16	Unjustified expenditure amounting	Irregularity	0.675
15.		18	Unjustified payment on account of Non Scheduled item	Irregularity	0.552
16.		19	Non-recovery of Security @ 10% amounting	Recovery	0.145
17.		20	Recovery of overpayment	Recovery	0.172
18.		22	Expenditure amounting without TS estimate	Irregularity	0.265
19.		23	Non deduction of conveyance allowance	Recovery	0.103
20.		24	Recovery of overpayment	Recovery	0.029
21.		26	Non realization of building plan fee	Irregularity	3.747
22.		29	Non recovery of rent	Recovery	1.452
23.		30	Loss of revenues due to non-auction	Irregularity	1.92
24.		31	Non recovery of fine from encroachment	Recovery	0.30
25.		32	Non collection of conversion fee	Irregularity	3.34
26.		32	Non collection of fee of land subdivision	Irregularity	1.412
27.		34	Recovery of conveyance allowance	Recovery	0.190
28.		38	Unjustified Payment on account of Earth Filling/Work	Irregularity	0.290

District Council Kasur

S. No	Para No	Title of Para	Nature of Para	Amount (Rs in million)
1	01	Unauthentic Govt. receipt due to non-conducting of survey	Performance	549.130
2	08	Doubtful Expenditure on Purchases & Services	Weak Internal	14.416

			Controls	
3	10	Unauthorized Deduction of Punjab Sales Tax	Irregularity	47.839
4	11	Wasteful Expenditure on Pay and Allowances	Performance	25.237
5	15	Unauthorized Purchase of Vehicle and Tractors	Irregularity	13.559
6	19(a)	Unauthentic Govt receipt on account of fee for approval of building plan	Performance	9.336
7	19(b)	Doubtful recovery of Building Plan Fee	Performance	9.336
8	22	Unjustified payment on account of Earth filling in Streets	Irregularity	6.493
9	26	Irregular Payment of Salaries to the Contingent Paid Staff	Irregularity	5.834
10	27	Un-authorized payment to contractors	Irregularity	4.506
11	33	Non accountal of Stock	Irregularity	3.842
12	34	Irregular and wasteful expenditure on POL	Irregularity	3.701
13	38 (a)	Irregular expenditure	Irregularity	3.134
14	38 (b)	Irregular payment	Recovery	1.300
15	40	Irregular expenditure on purchase of Sports Material	Recovery	2.700
16	42	Un-authorized payment for Construction of Nallah/Drain	Irregularity	1.752
17	46(a)	Unjustified / Over payment of Pay & Allowances	Recovery	0.949
18	46 (b)	Unjustified Expenditure on Honorarium	Recovery	0.782
19	47	Overpayment due to Application of Rich Specification	Recovery	0.723
20	48 (a)	Loss to the government due to non-auction of Public Property	Performance	0.701
21	48 (b)	Loss due to less value as compare to the Market	Performance	0.550
22	49 (a)	Over payment of due to allowing inadmissible quantity of brick soling	Recovery	0.499
23	49 (b)	Over payment of due to allowing extra quantities	Recovery	0.284
24	50(a)	Irregular Expenditure	Irregularity	0.386
25	50 (b)	Overpayment for removal of Malba	Recovery	0.362
26	51	Overpayment of due to incorrect rate of lead	Recovery	0.300
27	52(a)	Overpayment of Sand	Recovery	0.027
28	52 (b)	Overpayment of	Recovery	0.227
29	53(a)	Unjustified payment of	Irregularity	0.210
30	53 (b)	Unjustified Payment of Compaction	Irregularity	0.047
31	54(a)	Non- Receiving of Assets and Liabilities as Successor Government	Weak Internal Controls	0
32	54 (b)	Non conducting of Physical stock taking	Weak Internal Controls	0
33	55	Non-Execution of Primary Functions	Weak Internal Controls	0
34	56	Non conducting of Internal Audit Report	Weak Internal Controls	0
35	3	Unjustified award of Development works	Irregularity	-
36	4	Irregular Expenditure without approval of PC-1	Irregularity	-
37	5a	Unauthorized Block Allocation of Budget	Irregularity	-

38	5b	Unauthorized Expenditure	Irregularity	-
39	7	Overpayment	Recovery	-
40	16	Overpayment due to non deduction of previous paid running bill	Recovery	-
41	23	Overpayment due to application of incorrect rate of RCC	Recovery	-
42	29	Non transparent expenditure	Irregularity	4.297
43	30	Overpayment	Recovery	4.098
44	32	Overpayment due to excessive depth of bricks	Recovery	3.912
45	35	Non recovery of arrears	Recovery	3.166
46	36a&b	Irregular Payment	Irregularity	3.151
47	41a	Unjustified payment due to earthwork	Irregularity	2.521
48	41b	Non- Execution of work	Irregularity	2.216
49	43	Overpayment	Recovery	1.750
50	44	Overpayment	Recovery	1.019

District Council, Khushab

Sr. No	PDP No.	Title of Para	Nature of para	Amount (Rs)
1	08	Irregular expenditure on pay of legal advisors-	Non Compliance	69,766
2	15	Un-authorized Occupation of District Council residences by Other Department Staff	.Performance	-
3	16	Loss To local fund due to non-recovery of District Council Office Rent -	Week internal control	456,000
4	17	Illegal Transfer/occupation of property of District Council to Soilder Board & District Management	Week internal control	-
5	18	Loss To local fund due to Non-Utilization of District Council Property	Week internal control	1,500,000
6	19	Illegal Occupation of District Council Vehicles by District Management	Week internal control	
7	20	Recovery of House Rent Allow, Conveyance Allow and 5% maintenance charges	Week internal control	60,978
8	27	Unjustified expenditure on Account of personal publicity	Week internal control	309,500
9	30	Recovery due to using less PSI Bricks	Week internal control	28,953
10	33	Overpayment of Contractor's Profit Recovery thereof	Week internal control	51,980
11	37	Non Deduction of PST on the Services rendered	Week internal control	446,024
12	38	Unauthorized expenditure on Jaloos without legal provision of Rule	Week internal control	50,600

13	39	Overpayment Payment on account of Refreshment	Week internal control	14,500
14	41	Excessive payment of GST	Week internal control	16,957
15	44	Unauthorized award of contract for supply of Sound System	Week internal control	35,000
16	45	Overpayment Payment on account of Steamer	Week internal control	12,500
17	46	Unauthorized award of contract for supply of Panaflex	Week internal control	84,745
18	50	Non-presentation of Performance Report to District Council	Performance	-
19	51	Non-establishment of computerized complaint cell	Performance	-
20	52	Non-maintenance of Budget and Expenditure Record	Performance	-
21	26	Loss due to non imposition of penalty	Recovery	643,000
22	2	Loss due to non recovery of leased amount	Recovery	603,000
23	4	Loss due to non recovery of leased amount of river routs	Recovery	595,200
24	5	Loss due to non recovery of Mela Jashan-e-Baharan leased	Recovery	500,000
25	24	Loss due to less-recovery of penalty amount in delayed schemes	Recovery	467,000
26		Loss due to overpayment of earth without approved lead chart	Recovery	458,401
27	6	Loss due to non-auction of collection rights of licnse fee	Recovery	253,600
28	9	Non deposit of receipts in bank and non entry in Cash Book	Recovery	231,540
29	7	Loss due to non deposit of Professional Tax	Recovery	225,500
30	13	Loss due to non realization of conversion & building fee	Recovery	278,098
31		Loss due to non-deduction of Income Tax	Recovery	237,726
32	28	Overpayment due to high rate of non schedules items	Recovery	206,025
33	-	Non Deduction of Income Tax on Honoraria	Recovery	126,000
34	-	Loss to the Govt. due to less deduction of income tax on auction	Recovery	121,800
35	-	Overpayment due to non deduction of Sales Tax	Recovery	71,250
36	23	Improper/defective keeping of cash book	Irregularity	-
37	-	Non obtaining of the security from the staff deployed on receipts staff	Irregularity	-

38	-	Non-maintenance of property record	Irregularity	-
39	34	Doubtful / uneconomical expenditure on repair of vehicle	Irregularity	170,800

District Council Okara

Sr. No.	Para No.	Title of Para	Nature of Para	Amount (Rs in million)
1	1	Unauthentic Govt. receipt due to non-conducting of survey	Performance	-
2	2	Loss due to Non-occupation of Government Land	Weak Internal Controls	42.390
3	3	Un-authentic Govt., receipt on account of fee for approval of building plan	Performance	29.746
4	4	Doubtful Recovery of Building Plan Fee	Performance	29.746
5	5	Less realization of revenue than Target	Performance	21.333
6	6	Unauthorized Purchase of Vehicle	Weak Internal Controls	5.281
7	7	Unauthorized Deduction of Punjab Sales Tax	Weak Internal Controls	4.998
8	8	Wasteful Expenditure on Pay and Allowances	Weak Internal Controls	4.048
9	9	Award of work by not depositing performance security from the contractor	Weak Internal Controls	2.638
10	10	Execution of PCC Work without having Strength Quality Test Reports	Irregularity	14.207
11	11	Non Approval of Lead Chart by the Competent Authority	Irregularity	5.886
12	17	Irregular payment	Irregularity	3.440
13	17(b)	Non conducting of Internal Audit Report	Irregularity	-
14	18	Irregular Payment	Irregularity	2.686
15	23	Overpayment due to application of Incorrect Rate	Recovery	0.832
16	24	Overpayment	Recovery	0.732
17	24(b)	Over payment of due to allowing extra quantities	Recovery	0.236
18	25	Loss to the Government	Recovery	0.722
19	26	Irregular and wasteful expenditure on POL		0.70
20	27	Non auction of unserviceable goods and scrap	Weak Internal Controls	0.469
21	27(b)	Non- Receiving of Assets and Liabilities as Successor Government	Weak Internal Controls	
22	28	Non recovery of arrears	Performance	0.462
23	29	Overpayment and Recovery of Income Tax	Recovery	0.271
24	30	Overpayment due to allowing excessive rate for RCC work	Recovery	0.234
25	31	Overpayment due to Rich Specification	Recovery	0.202
26	32	Overpayment	Recovery	0.162
27	32 (b)	Overpayment of Sand	Recovery	0.125
28	33	Overpayment	Recovery	0.048
29	33 (b)	Over payment	Recovery	0.012

30	34	Non-Execution of Primary Functions	performance	
31	2	Awarding of Development works to non capable firms by ignoring Prequalification process		-
32	15	Overpayment due to excessive depth of bricks	Recovery	3.960
33	21	Non-recovery of Arrears	Recovery	1.850

District Council, Rawalpindi

Sr. No	Para	PDP No	Nature of Para	Amount (Rs in million)
1	Irregular retention of funds	3	Irregularity	10.000
2	Non-approval of Building plans	13	Irregularity	-
3	Loss due to exemption of fee on approval of Residential Plan	19	Irregularity	-
4	Over payment	22	Recovery	0.235
5	Irregular award of scheme	23	Irregularity	1.500
6	Over payment	26	Recovery	0.737
7	Unjustified payment	27	Irregularity	0.243
8	Illegal Occupancy of District Council Property.	30	Irregularity	-
9	Unauthorized Drawl / payment of inadmissible Allowance	34	Recovery	0.063
10	Non-production of Vouched account of electricity expenditure	35	Non-production of record	0.712
11	Irregular payment of electricity	36	Irregularity	0.546
12	unjustified inclusion of PST in Estimates	45	Irregularity	-
13	Loss of million due to Inordinate delay of Off Road vehicles / machinery	46	Irregularity	
14	Difference in Public Account	37	Irregularity	0.516
15	Un-authorized occupation of Government property	2	Irregularity	-
16	Less recovery due to non auction of collection right	6	Irregularity	-
17	Non-realization of fee of installation of BTS Tower of Ufone & Telenor due to non availability of proper data	10	Irregularity	-

District Council Sargodha

Sr. No	PDP No.	Description of Para	Nature of Para	Amount (Rs)
1	17	Overpayment to the Contractors due to less quantity of good bricks adjustment in resoling of brick pavement item of TS estimates	Weak internal control	317,242
2	18	Irregular execution of PCC work	Irregularity	787,580
3	21	Overpayment to the Contractors due to less adjustment cost of old bricks in TS estimates	Weak internal control	966,223
4	23	Irregular expenditure on account of base course and sub base course	Irregularity	8,498,458
5	44	Irregular expenditure on repair of vehicles/ tractors without maintenance of history sheet-	Irregularity	1,130,396
6	47	Overpayment to the contractor due to allowing excess Qty of excavation of earth and brick blast	Recovery	91,159
7	48	Overpayment due to implicating of other than building rate of pacca brick work	Recovery	54,532
8	50	Doubtful consumption of POL of Tractors-	Irregularity	119,368
9	20	Overpayment due to allowing one mile excessive rate for earth filling in rural areas	Recovery	719,089
10	49	Overpayment to contractor on account of brick work	Recovery	460,252
11	25	Overpayment due to non reduction of steel rates	Recovery	395,314
12	32	Overpayment of RCC work	Recovery	291,242
13	16	Overpayment due to allowing excessive rate for RCC work	Recovery	199,266
14	14	Non-constitution of District Council Committees	Irregularity	-
15	52	Non-preparation of Map of local area	Irregularity	-
16	54	Non-presentation of performance report to district council	Irregularity	-
17	55	Non-presentation of report on planning and implementation of development plans	Irregularity	-

18	56	Non-establishment of computerized complaint cell	Irregularity	-
19	57	Non-dissemination of information by District Council	Irregularity	-
20	58	Non-inspection of offices of District Council	Irregularity	-
21	59	Non-prescribing the Key Performance Indicators	Irregularity	-
22	60	Non-conducting the meeting of executive committee	Irregularity	-
23	-	Non-maintenance of District Council property Record on prescribed format	Irregularity	-

District Council Sheikhupura

Sr. No.	AIR Para No.	Title of Para	Nature of Para	Amount (Rs in million)
1	1	Unauthentic Govt. receipt due to non-conducting of survey	Performance	-
2	2	Irregular Expenditure without approval of PC-1	Irregularity	319.500
3	5	Unauthorized Expenditure	Irregularity	32.036
4	6	Wasteful Expenditure on Pay and Allowances	Performance	24.515
5	8	Less realization of receipts targets	Performance	17.146
6	9	Un-authentic Govt., receipt fee for approval of building plan	Performance	14.381
7	10	Doubtful recovery of Building Plan Fee	Performance	14.381
8	13	Doubtful Payment	Weak Internal Controls	8.638
9	14	Unauthorized Deduction of Punjab Sales Tax	Irregularity	7.043
10	21	Irregular and wasteful expenditure on POL	Irregularity	3.177
11	25	Irregular expenditure on purchase of Sports Material	Irregularity	2.255
12	28	Overpayment due to excessive depth of bricks	Recovery	0.713
13	29	Irregular expenditure	Irregularity	0.959
14	30	Overpayment of items not in TSE	Recovery	0.952
15	31	Non recovery of arrears of Shop Rent	Recovery	0.721
16	32	Non Recovery due to non-Maintenance of Camber & Slopes	Recovery	0.567
17	33	Overpayment due to incorrect Rate and Rich Specification	Recovery	0.526
18	34	Overpayment Due to Fake Measurement of Base Course	Recovery	0.487
19	35	Non recovery of arrears	Recovery	0.472
20	36	Overpayment	Recovery	0.458
21	37	Overpayment of Sand	Recovery	0.439
22	38	Overpayment due to allowing excessive rate for	Recovery	0.322

		RCC work		
23	39	Excess payment for steel	Recovery	0.298
24	40	Non recovery of arrears of Land	Recovery	0.275
25	41	Overpayment	Recovery	0.266
26	42	Unjustified measurement and overpayment	Recovery	0.254
27	43	Overpayment	Recovery	0.218
28	44	Overpayment	Recovery	0.162
29	45	Unjustified Expenditure	Recovery	0.146
30	46	Over payment	Recovery	0.018
31	47	Non- Receiving of Assets and Liabilities as Successor Government	Weak Internal Controls	-
32	48	Non conducting of Internal Audit	Weak Internal Controls	-
33	49	Non-Execution of Primary Functions	Weak Internal Controls	-
34	17	Unjustified Expenditure on Repair of Road	Irregularity	5.697
35	18	Unjustified expenditure on account of below specification work	Irregularity	5.455
36	20	Unauthorized Block Allocation of Budget	Irregularity	4.000
37	23	Excess payment due to non-deduction of Surplus Earth	Recovery	2.262
38	26	Overpayment due to application of incorrect rate	Recovery	1.976
39	-	Overpayment	Recovery	1.651

District Council Sialkot

(Rs in million)

Sr. #	PDP #	Description of Para	Nature of Para	Amount
1	06	Non-constitution of District Council Committees	Irregularity	-
2	07	Non-maintenance of District Council property Record	Irregularity	-
3	09	Defective maintenance of Cash Books	Irregularity	-
4	10	Overpayment / charge of PST	Recovery	0.826
5	11	Non-collection of Additional performance security	Recovery	0.804
6	15	Unauthorized drawl of funds of POL	Irregularity	0.654
7	17	Non-reconciliation of expenditure	Irregularity	0.466
8	18	Unauthorized payment of leave salary	Irregularity	0.44
9	22	Non-presentation of Performance Report to District Council	Irregularity	-
10	23	Non-presentation of report on planning and implementation of development plans	Irregularity	-
11	24	Non-dissemination of information by District Council	Irregularity	-
12	25	Non-prescribing the Key Performance Indicators	Irregularity	-
13	26	Non-conducting the meeting of executive committee	Irregularity	-
14	27	Non-inspection of offices of District Council	Irregularity	-
15	28	Non-deduction of shrinkage on earth work	Recovery	0.302
16	32	Loss due to non-reduction of brick rate due to bricks of less PSI	Recovery	0.522

Annexure-B

Budget/Expenditure Statement for 2016-18 (District Councils)

Sr. No	District Council	BUDGET GRANT 2016-18	EXPENDITURE	Excess / (saving)
1	District Council Attock	660.29	495.368	(164.922)
2	District Council Bhakkar	591.502	494.494	(97.008)
3	District Council Chakwal	453.764	402.318	(51.446)
4	District Council Gujranwala	1,505.20	1,057.02	(448.174)
5	District Council Gujrat	1,782.93	1,061.58	(721.350)
6	District Council Kasur	1,675.88	1,137.000	(538.877)
7	District Council Khushab	457.152	283.133	(174.019)
8	District Council Okara	1360.266	482.868	(877.398)
9	District Council Rawalpindi	1,247.96	1,100.12	(147.846)
10	District Council Sargodha	2,083.83	1,148.85	(934.984)
11	District Council Sheikhupura	1317.902	905.488	(412.414)
12	District Council Sialkot	2,342.67	1,825.02	(517.648)
Total		15,479.346	10,393.260	(5,086.086)

Annex -C
Para 1.4.1.1

Sr. No	Name of schemes	Name of Contractor	Expenditure
1	Filtration plant moaza narra		2.302
2	Const. of concrete road dhok datwal U/C , kharpa	M/S S.A Malik	2.415
3	Const. of jnazgah village, khudda U/C Burhan	M/S Muhammad Sheraz	2.824
4	Construction of street & drain from house mian Muhammad to high school chowk dakhli road house Muhammad Qasim, Dakhli Soora UC- kharpa	Malik Oalia Khan	2.477
5	Const.of path dhok marroria Turap, UC tarrap,	Haji Safi Ud Din	2.431
6	Construction of street & drain from house, masjid to sial road, dhoke jhamra, jhatian, wala Grave Yard to house Zulfiqar Mianwala UC, Mianwala	M/S Sher Muhammad	2.433
7	Provision of electrification in UC hameed		3.492
8	Const. of nallah from Bhatia Sardar Khan, to transformer in village thatta,	M/S Wasiq Bilal	2.373
Total			20.747

Annexure- D
Para 1.4.1.2

Sr. No	Name of work	Name of Sub. Engg	MBs No	Cost of work
1	Special repair /renovation residence sub engineer jand	Bilal Azam	15215	300,000
2	Const.of street near ploy wali ziarat new masjid maskeen wali	Muhammad Yaqoob	15215	750,000
3	Special repair & Renovation of Attock Palaza	Muhammad Yaqoob	15215	500,000
4	Const.of nallah pather gonch UC kot soundolar	M/s Liaqat Ali Khan	11842	400,000
5	Const.of street /drain in village jagle	M/s Liaqat Ali Khan	11842	700,000
6	Const.of street /drain in village kaker UC jangle	M/s Liaqat Ali Khan	11842	600,000
7	Const.of main Nallah in village mehlu	Asif Hussain Shah	15208	600,000
8	Const. of path village /bhatta to mero khail	Fahim buildzer	15208	300,000
9	Const.of street tariq mehmoood to sher gul village nalla afgan UC makhadd	Abdul Qayyum	15208	500,000
10	Const.of nallah mohalla Mandressa mehrpura chab	Abdul Qayyum	15208	400,000
11	Const.of street/drain khan bahadar to main street in village kanjoor, - UC Chabb	Abdul Qayyum	15208	900,000
12	Const.of street drain/house Abdul Malik to Main street UC Mirza	Abdul Qayyum	15208	600,000
13	Const. of Path/ road UC Qutabal	M.abid Rafique	15221	2,500,000
14	Const. of street drain/path in union council gali jaghir	M.abid Rafique	15221	3,000,000
15	Const. of street /drain union council Jhang	M/s Tariq Mehmood	15221	2,250,000
16	Const. of street drain in UC Malaal	M.abid Rafique	15221	3,000,000
Total				17,300,000

Annex -E
Para-1.4.1.6

S. No	No of shops	Particulars	Per month (Rs)
1	1	M. rafique	9,927
2	2	Frasat ellahi	10,100
3	3	Syed m. zahid	10,100
4	4	Zubair Khan	10,100
5	5	Babar khan	6,652
6	6	Waqas ahmed	7,172
7	8	Danish zahoor	10,010
8	9	Syed m. ayub	4,562
9	10	Kaleem ahmed	5,747
10	11	Kaleem ahmed	4,505
11	12	Ahmed saeed	3,905
12	13	Rustam khan	5,753
13	14	Syed m.ayub	4,562
14	15	Rafiq ul islam	5,178
15	16	Syed m. jamil shah	5,203
16	17	Malik Khalid mehmoood	7,321
17	18	Irshad hussain	9,900
18	19	Amjad mehmoood	11,000
19	20	Karam khan	10,100
20	21	Karam khan	10,100
21	22	Karam khan	10,100
22	23	Karam khan	9,061
23	24	Karam khan	8,800
24	25	Karam khan	8,800
25	26	m. mushtaq	4,396
26	27	Azam sarwar	5,178
27	28	Nadeem afzal	5,000
28	29	Ali Muhammad	4,935
29	30	Rafique ahmed	5,345
30	31	Muhammad bilal	1,997
Total per month			215,509
For the year			2,586,108
Per month rent			215,509
50% increase for the year from 2014-16- & July 16 to Oct,2018 (30months)			6,465,270

Annexure- F
Para-1.4.1.15

Sr. No	Name of scheme	Name of Contractor	Estimated Cost	Amount of Bill	PST 5%
1	Const. of street drain from house Arshad khan to Yasin Khan UC bhatr,	M/s Hameed Const.	2,500,000	2,392,667	118,806
2	Const. of street drain from house arif rasheed to asif meha., barrara khan	Muhammad aslam	600,000	599,611	28,533
3	Const. of street Doke Goudal UC Kot Sundki (1%)	M/s Malik Liaqat ALi	500,000	498,320	23,730
4	Const. of street from plazer house to naseer UC Khunda	M/s Shah sawar	500,000	500,000	23,810
5	Const. of path from burhan bank to house gulzar dakhli burhan uc burhan	Sajid Mehmood & Sons	1,220,000	1,596,352	76,017
6	Const. of street drain village landi, dhok waryam, doke groudal, UC Kol Sundki	M/s Malik Ibrar	450,000	498,320	23,730
7	Const. of street and drain village dakhnair, UC dakhnair	Majeed & CO	558,000	600,000	28,640
8	Const. of street drain village dakhnair(Sharki)	M/S Ch.Const.	470,000	500,000	23,846
9	Const. of path dhoke jhala wali doke nihad village mukhad, UC Mukhad	M/S Malik Arshad Mehmood	2,500,000	2,391,617	111,758
10	Const. of street & Drain from Main Road to Dohatra, UC Bolianwala	M/s awan Engineering works	2,500,000	2,239,268	111,963
11	Const. of street and drain link road to darbar , majah, moaza majiha	M/S Arshad Mehmood	2,500,000	2,419,128	113,043
12	Const. of nullah from bahitic sardar khan to trasformer village thata.	Wasiq bilal	2,500,000	2,046,069	102,303
13	Const. of street /drain house Muhammad asif to Muhammad ishaq in village dingi nari mohallah railway station,	M/S MSW Prop.	609,120	800,000	28,336
14	Const. of street drain, from house javed to mohammad khan village behlol UC Bahtar	M/S Azam Khan	919,800	1,000,000	43,667
15	Const. of street & drain in village bahtar UC Bahtar	M/S Muhammad Azam Khan	1,365,000	1,425,015	64,838
16	Const. of path az masjid kasmir abad , to dera sajid ali shah moaza jalalia UC Jalalia,	M/s Samco International,	1,065,350	1,300,000	50,018
17	Const. of path dhoke malhan dakhli UC Akhori	M/S Murtazaiz	818,400	1,000,000	38,901
18	Const. of street/drain from UC Hameed	M/S Hameed Const.	1,975,000	2,500,000	91,687
19	Cost. of street kohat Road to house Anwar Dhok Chholir UC Malhyar	M/S SA Malik	2,054,000	2,600,000	130,000
20	Const. of street/drain link road to darbar Majaha	Arshad Mehmood	2,500,000	2,316,000	115,800
21	Const of link road dhoke datwal UC Kharpa	SA Malik	2,430,000	3,000,000	150,000
Total			30,534,670	32,222,367	1,499,426

Annexure-G
Para-1.4.1.17

Description	As per Revised Estimated 2016-17	As per Annual Account 2016-17	As per Estimated 2017-18	As per annual account 2017-18
Opening Income	0	0	198,294,750	278,924,126
Actual income	160,919,000	318,800,495	237,027,000	524,894,632
PFC award Non Dev.	79,096,500		158,193,000	0
PFC award Dev.	21,971,250		43,942,500	0
Receipt from defunct TMAS			31,327,000	
Expected from defunct TMA dev.			32,282,000	
Public receipts		20,799,270		60,643,924
Total income	261,986,750	339,599,765	701,066,250	864,462,682
Expenditure				
Establishment/non salary	25,454,000	52,615,357	70,538,000	115,125,981
Non salary	21,007,000		80,338,000	0
Financial assistant	0		7,500,000	
Total current exp.	46,461,000		158,376,000	115,125,981
Development	17,231,000	3,032,351	493,131,000	251,150,780
Special grants				82,136,783
Public account= sports		5,027,931	8,783,250	46,957,541
G. Total	63,692,000	60,675,639	660,290,250	495,371,085
Closing Balance	198,294,750	278,924,126	40,776,000	369,091,597

Annexure- H
Para-1.4.1.18

Sr. No	Name of Property	Occupant department
1	Rest house	Do Building
2	Residence buildings	Occupied by the officers of different departments,
3	District Council stadium	District sports Officer
4	House sub engineer	Police Department
5	Dak bangla	W&S
6	Dak Bangla	Union Council Dakhnair
7	Cattle Pond GT Road Gondal	MC Attock
8	Cattle Pond Domal	MC jand
9	Cattle Pond Jand	MC jand
10	Dak Bangla Hassan Abdal	Girls college hassan abdal
11	Food Godowns	Food department
12	Old Vetry Office and old ZHO Office	Education department
13	CVD	Live stock department
14	Dispensaries	Health department

Annexure- I.
Para-1.4.3.4

Sr. No.	Name of Housing Society / Location	Total area	Value of Land	Commercial to be limit	%age to be charged	Conversion Fee Due	Conversion Fee Charged	Less Recovery
1	Madina City Housing Scheme	803 Kanals	48,493,775	5%	20	484,938	24,247	460,691
2	Wah Model Town Phase-III	1386 Kanals	140,394,027	3.06%	20	859,211	42,961	816,251
3	Wadi-e-Kashmir Housing Scheme	500 Kanals	5,000,000	3.62%	10	18,100	1,810	16,290
4	Multi Arched Housing Scheme	3200 Kanals	331,000,000	5%	20	3,310,000	165,500	3,144,500
5	New City Housing Scheme Phase-II	2619 Kanals	114,280,198	5%	20	1,142,802	57,140	1,085,662
6	Grace Land Housing Scheme	1008 Kanals	222,491,100	5%	20	2,224,911	111,246	2,113,665
7	State Life Employees Cooperative Housing Scheme	898.11 Kanals	134,302,520	3.22%	20	864,908	43,245	821,663
8	ICHS Town	495.9 Kanals	32,713,500	4.87%	20	318,629	15,931	302,698
9	Islamabad Lake View City	560.14 Kanals	15,000,000	4.46%	20	133,800	6,690	127,110
10	Green City Housing Scheme	3840.15 Kanals	14,260,000	5%	20	142,600	7,130	135,470
11	Zarkon Hills Housing Scheme	1414.3 Kanals	141,430,000	5%	20	1,414,300	70,715	1,343,585
12	Motorway City	1502 Kanals	15,000,000	2%	20	60,000	3,000	57,000
13	Al-Awan Town (Land Sub-division)	92 Kanals	18,430,000	0.56%	20	20,642	1,032	19,610
14	Fatima Town (Land Sub-division)	63.9 Kanals	12,689,400	0.38%	20	9,644	482	9,162
15	Crystal Housing Scheme	102 Kanals	5,910,000	5%	10	29,550	2,955	26,595
Total						11,034,035	554,084	10,479,951

Annexure-J
Para-1.4.3.5

Name of Scheme	Name of Contractor	CC 1:2:4 (4" to 5" executed) which should be (0.25)	1:7:20 (executed 4") 0.33	Diff in Cft	Rate/per 0% cft	Amount over paid
Const. of path grave Yard to Dhok larri, UC Chapri	SA Malik	2788 Cft (0.33)	2044 (0.33)	675	21,380.05	144,315
Cnst. of street drain Dhok rab Nawaz, Moaza Burj UC Shah Rai asad Ullah	Haji shah Muhammad	3225 Cft (0.50)	2128 (0.33)	1612	21,380.05	344,646
Const. of street Boys H/S to Pully, Dhok Lahm UC Kharpa	SIMCO	3927 Cft (0.50)	3615 (0.33)	1963	21,380.05	419,690
Const. of street village Soak, UC Share Asad Ullah	Syed Shabbr Hussain Shah	2745 (0.33)	2696 (0.33)	665	21,380.05	142,177
Const. of street/ drain from village malhawali Adda to Malhadd to mera sharif UC Malhawali	Haji Safi Udd din	7645 (0.50)	4533 (0.33)	3,823	23,285.80	890,216
Const. of path Dhok malik Imam Din UC malhwali	Haji Safi Udd din	3047 (0.33)	3047 (0.33)	738	19,876.80	146,690
Const. of Path Dhok Jargar link road UC malhuwali	Haji Safi Udd din	3500 (0.50)	2331 (0.33)	1750	19,876.80	347,844
Total						2,435,578

Annexure- K
Para-1.4.3.8

S. No	Name of Occupant	Designation-	Basic Pay	Period (Months)	Penal rent @ 60%
1	Abdul Hafeez Malik	DSP, Attock BS-17	30,370	12	218,664
2	Mumraiz Khan	Steno, ADC(F) BS-14	15,180	12	109,296
3	Arif Ullah	Inspector, ETO Office, Attock, BS-14	15,180	12	109,296
4	Muhammad Rasheed	Driver, DC office Attock BS-06	10,620	12	76,464
5	Muhammad Arshad	Jr. Clerk, -do-, BS-11	12,570	12	90,504
6	Rana Faisal Ali Khan	Road Inspector, BS-11, DO Road	12,570	12	90,504
7	Farah Waheed	Teacher, Education Department. BS-16	18,910	12	136,152
8	Zahid hussain shah ,	Dy. district Attorney BS-17	30,370	09	163,998
9	Mr. Asad Nawaz Satti,	SDP, DMO office attock BS-16	18,910	09	102,114
Total					1,096,992

**Annexure-L
Para-2.4.1.3**

Sr.No.	Financial Year	Description of Item	Qty	Rate	Amount (Rs)
297	2017-18	Fabrication of Mild steel	65	10448.65	6,791
58	2016-17	Fabrication of Mild steel	90.39	10488.65	9,444
39	2016-17	Fabrication of Mild steel	92.06	10448.65	9,619
362	2017-18	Fabrication of Mild steel	94.74	10448	9,884
298	2017-18	Fabrication of Mild steel	994	10448	10,344
91	2016-17	Fabrication of Mild steel	103.06	10448.65	10,768
3	2016-17	Fabrication of Mild steel	1174.15	1048.65	12,268
55	2017-18	Fabrication of Mild steel	139.22	10448.65	14,547
312	2017-18	Fabrication of Mild steel	1556	10448	16,265
149	2017-18	Fabrication of Mild steel	169	104447	17,749
364	2017-18	Fabrication of Mild steel	197	10448	20,596
308	2017-18	Fabrication of Mild steel	197.64	10448	20,649
6	2016-17	Fabrication of Mild steel	292.23	10448.65	30,534
109	2017-18	Fabrication of Mild steel	297	10448	31,032
61	2016-17	Fabrication of Mild steel	366.88	10448.65	38,334
299	2017-18	Fabrication of Mild steel	492.82	1044865	51,993
94	2016-17	Fabrication of Mild steel	544.87	10448.65	56,932
69	2016-17	Fabrication of Mild steel	567.43	10448.65	59,289
8	2017-18	Fabrication of Mild steel	884	1044865	92,366
16	2016-17	Fabrication of Mild steel	955.79	10448.65	99,867
30	2016-17	Fabrication of Mild steel	1003	10448.65	104,800
73	2016-17	Fabrication of Mild steel	1112.47	10448.65	116,238
92	2016-17	Fabrication of Mild steel	1195.06	10448.65	124,867
87	2016-17	Fabrication of Mild steel	1196.85	10448.6	125,055
59	2016-17	Fabrication of Mild steel	1211.19	10448.65	126,553
18	2016-17	Fabrication of Mild steel	1244.73	10448.65	130,057
290	2017-18	Fabrication of Mild steel	1368	10448	142,982
6	2017-18	Fabrication of Mild steel	1478	10448	154,483
353	2017-18	Fabrication of Mild steel	1478	10448	154,483
311	2017-18	Fabrication of Mild steel	1539	10448	160,906
64	2017-18	Fabrication of Mild steel	7606	10448	167,818
43	2017-18	Fabrication of Mild steel	2661.3	1044865	278,070
14	2017-18	Fabrication of Mild steel	2762	14448	288,598
112	2017-18	Fabrication of Mild steel	3548.4	10448.65	370,760
16	2017-18	Fabrication of Mild steel	3061	10448	389,891
104	2017-18	Fabrication of Mild steel	3844	10448	401,646
Total			45582.28		3,856,478

Annexure-M
Para-2.4.2.3

Name of housing Sub-division	Name of Owner	Area of Plot	Location	Rate as per Schedule	Value of Land as per table	25% value of land (Rs)
Gulshan e Rehman	Rana Mushtaq	59Kanal	Piplan Kalurkot road near Kalurkot	69095/marla	81,532,100	20,383,025
Behzad Ajmal	Abdullah Tariq	77Kanal	Bhakkar Khansar Road near Nazeer Town	35000/Marla	53,900,000	13,475,000
Bahawal City	Ghulam Shabiar	85 Kanal	Chak No. 34TDA, Jhang Bhakkar Road	30000/Marla	51,000,000	12,750,000
Gushan e Rafique	M. Ragique	89 Kanal	Saraye Mohajar	75894/Kanal	14,304,080	3,576,020
Faisal Town	Rana Faisal/Rana Abdul Jabbar	64 Kanal	Jhakkar Daggar main road	30746/marla	39,354,180	9,838,545
Super Gulshan	Abdul Rehman Khan	97.5Kanal	Jhakar Daggar Jhang Bhakkar Road	30746/marla	59,954,700	14,988,675
Total					300,045,060	75,011,265

Annexure-N
Para-2.4.2.6

S.No	Name of Contractor	N.T.N. NO.	Payment 2016-17	Payment 2017-18	Filing Status 30.06.2017	Filing Status 30.06.2018	Total Income Tax Recoverable (Rs)
1	Habib Akhtar Khan	4173715-6	750,087	2,635,936	In-active	In-active	169,301
2	Zulfiqar Ali	7507668-3	943,000	22,000	In-active	In-active	48,250
3	Saleem Akhtar	3656571-7	317,803	1,656,362	In-active	In-active	98,708
4	Suman Ahsan	7504396-7	755,842	1,314,739	In-active	In-active	103,529
5	Sher Afgan	7503274-1	868,047	1,118,500	In-active	In-active	89,327
6	Al-Abbas Traders	7506207-0	509,658	482,222	In-active	In-active	49,594
7	Manzoor Hussain	3391432-0	734,020	2,804,150	In-active	In-active	50,721
8	Iqrar Hussain	7503219-0	368,664	3,270,879	In-active	Active	18,433
9	Muhammad Hayat	3256623-9	894,549	3,641,521	In-active	In-active	226,803
10	Farooq Aslam	7536960-0	474,051	981,120	In-active	In-active	72,759
11	Abdul Rehman	38101-0650792-9	134,133	362,567	In-active	Active	6,706
12	Mukhtar Hussain	38101-0688657-5	790,238	3,687,924	In-active	In-active	223,908
13	Zeeshan Haider	7499597-5	682,960	1,277,028	In-active	In-active	97,999
14	Aslam Khan	4291612-7	433,681	321,522	Active	In-active	16,076
15	Zohaib Hassan	7567021-1	1,473,480	0	In-active	Active	73,674
16	Taj Muhammad	1277754-4	2,851,682	3,497,000	Active	In-active	174,850
17	Irshad Hussain Thind	7503933-3	1,887,904	3,800,000	Active	In-active	190,000
18	Mehboob Ali Ghauri	4316318-1	1,092,617	3,770,798	In-active	In-active	243,170
19	Zafar Abbas	38104-08111384-7	583,984	2,921,974	In-active	In-active	175,297
20	Tanveer Iqbal	8894428-7		893,800	In-active	In-active	44,650
21	Javaid Iqbal Chadr	38103-2235690-3	155,180	1,190,186	Active	In-active	59,509
22	Shafqat Ullah	42116989-5	326,000	0	In-active	In-active	16,300
23	Ameer Sultan	7306603-7	318,693	2,544,967	In-active	Active	15,934
24	Tahir Nisar	7306458-6	443,152	554,800	In-active	In-active	49,897
25	Hameed Ullah	4194810-6	1,029,875	2,561,845	In-active	Active	51,493
26	Iqbal Hussain Shah	-	326,676	229,167	In-active	In-active	27,792
27	Tauqeer Haider	1963820-5	50,000	142,100	In-active	In-active	9,605
28	Ahmad Nawaz	4388796-1	123,800	2,186,425	In-active	In-active	115,511
29	Shayan & Co	4435867-9	100,929	4,092,917	In-active	Active	5,046
30	Muhammad Nasim	4431086-2	266,819	5,844,310	In-active	In-active	305,556
31	Zaheer ud Din Babar	3932594-9	602,988	916,168	In-active	In-active	75,958
32	Anjum Shahzad	7508309-5	378,333	156,800	Active	In-active	7,840
33	Tahir Iqbal	7402667-6	327,851	407,978	In-active	In-active	36,791
34	Sajid Ali	7567051-4	441,041	915,051	In-active	Active	22,052
35	Muhammad Raza Khan	2884248-7	472,000	1,076,500	In-active	Active	23,600
36	Munawar Abbas	5315237-1	323,754	583,400	In-active	In-active	45,357
37	Muhammad Sibtain Abbas	7506207-0	119,613	364,145	In-active	In-active	24,188
38	Umar Hayat	3323207-5	346,600	668,712	In-active	In-active	50,765
39	Samar Abbas Shah	2272532-6	0	366,567	-	In-active	18,328
40	Muhammad Anees	7991165-2	0	1,000,000	-	In-active	50,000
41	Inayat Ullah	7993001-2	0	324,500	-	In-active	16,200
42	A.M. construction	38101-8331571-3	0	386,900	-	In-active	19,300
43	Qasim Khan	38101-	0	1,381,624	-	In-active	69,081

		0681267-5					
44	Muhammad Abu Bakar Ghauri	4316318-1	0	3,898,955	-	In-active	194,948
45	Abdul Rasheed Khan	7544151-0	0	2,393,400	-	In-active	119,670
46	Iqbal Hussain Khan	-	0	762,100	-	In-active	38,105
47	Bhakkar construction	4163544-2	0	570,000	-	In-active	28,500
48	Mudasr Iqbal	38101-2809474-1	0	927,690	-	In-active	46,385
49	Mushtaq Hussain	3930824-0	0	907,615	-	In-active	45,381
50	Muhammad Faran Gul	7882462-1	0	617,381	-	In-active	30,869
51	Muhammad Jameel Gujar	38104-6294279-7	0	1,181,728	-	In-active	59,086
52	Shahid Engineering	4386637-9	0	1,504,275	-	In-active	75,214
53	Muhammad Tanveer	7508382-6	990,449	0	In-active	In-active	49,522
54	Javaid Azam	8903698-7	0	723,154	-	In-active	36,158
55	Muhammad Usman	2465863-4	0	316,674	-	In-active	15,834
56	Rana Liaqat Ali	-	0	134,156	-	In-active	6,708
57	Rana Muhammad Nadeem	4217046-0	0	469,000	-	In-active	23,450
58	Akbar Ali Kamran	8908202-2	0	949,455	-	In-active	47,473
59	Rasheed Ahmad	3603742-7	0	1,919,837	-	In-active	95,992
60	Muhammad Ramzan Mianwali	-	0	594,954	-	In-active	29,748
61	Zubair Nadeem	8897647-4	0	190,000	-	In-active	9,500
62	Wajid Hussain	3139757-7	0	1,591,000	-	In-active	79,550
63	Ulfat Hussain	38102-0902533-9	0	284,300	-	In-active	14,215
64	Waqas Yameen	8906745-3	0	1,347,540	-	In-active	67,377
65	Shah Jahan	38103-39926454-9	0	707,559	-	In-active	35,378
66	Allah Bakhsh Sial	-	0	330,134	-	In-active	16,507
67	Ashfaq Ahmad Oulakh	8892916-7	0	765,779	-	In-active	38,289
68	Akhlaq Ahmad	38103-0836014-5	0	408,564	-	In-active	20,428
69	Abdul Hameed Ghauri	7336544-5	0	1,089,600	-	In-active	54,480
70	Iqbal Hussain Chishti	38101-9675836-1	0	237,525	-	In-active	11,876
71	Ghulam Mustafa	8895885-6	0	276,352	-	In-active	13,818
72	Syed Zafar Hussain	2877611-9	0	1,789,374	-	In-active	89,469
73	Ulfat Construction	-	0	189,910	-	In-active	9,496
74	Tabassum Shahzad	8890610-5	0	128,192	-	In-active	6,410
75	Zafar Ahmad	7915342-4	0	535,621	-	In-active	26,781
76	Rao Muhammad Arif	38101-8318582-5	0	187,363	-	In-active	9,368
77	Muhammad Sidique	7990154-8	0	2,053,744	-	In-active	102,687
78	Muhammad Anwar Baig	38101-0659333-7	0	285,250	-	In-active	14,263
79	Alam Sher	7540334-8	0	831,288	-	In-active	41,564
80	Faryad Hussain	38104-0823352-9	0	517,440	-	In-active	25,872
81	Muhammad Iltaf	4096466-3	0	639,012	-	In-active	31,951
82	Shahid Imran	38103-6227017-7	0	268,275	-	In-active	13,414

83	Ghulam Yaseen	381038837113-3	0	899,034	-	In-active	44,952
84	Muhammad Usman	-	0	255,369	-	In-active	12,768
85	Ali Abbas	4428035-1	0	454,000	-	In-active	22,700
86	Rana Khalid Mehmood	38103-1274916-1	0	174,000	-	In-active	8,700
87	Al Kosar	1319934-0	0	386,334	-	In-active	19,317
88	Ali Haider Shah	38104-9067643-7	0	635,000	-	In-active	31,750
89	Muhammad Akhtar	4294916-5	0	475,100	-	In-active	23,755
90	Rana Muhammad Ejaz	4428382-2	0	738,926	-	In-active	36,946
91	Abdul Rehman & Co	7300302-6	0	1,704,995	-	In-active	85,250
92	Sajad Hussain	-	0	630,859	-	In-active	31,543
93	Zia Ullah Khan	38104-3651091-9	0	99,750	-	In-active	4,988
94	Zia Hassan	38101-0705014-9	0	382,184	-	In-active	19,109
95	Muhammad Shafiq	-	0	237,500	-	In-active	11,875
96	Najam Abbas	7962975-0	0	2,137,608	-	In-active	106,880
97	Muzafar Ahsan	7914098-2	0	543,096	-	In-active	27,155
98	Muhammad Akbar	38103-8301712-5	0	1,094,153	-	In-active	54,708
99	Asim Riaz	38102-49832199	0	693,631	-	In-active	34,682
100	Sattara Construction	-	0	398,950	-	In-active	19,948
101	Muhammad Aslam	-	0	751,412	-	In-active	37,571
102	Zaryab Builders	38101-0696283-9	0	3,617,405	-	In-active	180,870
103	Ejaz Hussain	38104-0868330-3	0	767,520	-	In-active	38,376
104	Ramzan Khan	38101-0668965-3	0	306,041	-	In-active	15,302
105	Zafar Abbas Obhal	38104-0827425-7	0	831,000	-	In-active	41,550
106	Ejaz Hussain	38102-0913767-7	0	738,926	-	In-active	36,946
Total			7,143,753	117,832,093	124,975,846		5,913,235

Annexure-O
Para -2.4.6.10

Sr. No.	Financial Year	Value of Work Tendered	Value of Works of which bids received up to 5% Below	Value of Works of which bids received below 5%	Value of Running Payments	Required %age of securities	Required amount of securities was to be credited	Amount of securities credited (Rs)
1	2016-17	91,265,000	91,265,000	-	32,077,192	5% CDR +% from running bills	6,167,110	3,185,692
2	2017-18 (143 works) 236 Works) (69930000	69,930,000		-	5% CDR	3,496,500	0
		184735000	-	184,735,000	234,462,982	5% CDR +5% addition performance + 10% from running bills	35,600,093	39,327,287
Total							45,263,703	42,512,979
Less credit of securities (45262703-42512979)								2,750,724

**Annexure-P
Para-2.4.2.11**

Name of housing Sub-division	Name of Owner	Area of Plot	Location	Rate as per Schedule	Value of Land as per table	Conversion Fee Depositd	Conversion Fee was to be recoverd	Conversion Fee was to be recoverd
Gulshane Rehman	Rana Mushtaq	59Kanal	Piplan Kalurkot road near Kalurkot	69095/marla	81,532,100	88,500	815,321	726,821
Behzad Ajmal	Abdullah Tariq	77Kanal	Bhakkar Khansar Road near Nazeer Town	35000/Marla	53,900,000	57,000	539,000	482,000
Bahawal City	Ghulam Shabiar	85 Kanal	Chak No. 34TDA, Jhang Bhakkar Road	30000/Marla	51,000,000	214,500	510,000	295,500
Gulshane Rafique	M. Ragique	89 Kanal	Saraye Mohajar	75894/Kanal	14,304,080	60,715	143,040	82,325
Faisal Town	Rana Faisal/Rana Abdul Jabbar	64 Kanal	Jhakkar Daggar main road	30746/marla 130530/marla	39,354,180	56,000	393,541	337,541
Super Gulshan	Abdul Rehman Khan	97.5Kanal	Jhakar Daggar Jhang Bhakkar Road	30746/marla 130530/marla	59,954,700	50,000	599,547	549,547
Total								2,473,734

**Annexure-Q
Para-2.4.2.15**

Sr. No.	Financial Year	Description of Item	Qty	Rate applied	Amount (Rs)
43	2017-18	RCC	1352	331.15	4,477
327	2017-18	RCC	72	131	9,432
77	2016-17	RCC	93	131.65	12,243
17	2016-17	RCC	144	3516.5	12,645
91	2016-17	RCC	41	331.15	13,577
362	2017-18	RCC	45	331	14,902
16	2017-18	RCC	1559	331	16,263
298	2017-18	RCC	50	331	16,558
58	2016-17	RCC	53	331.15	17,551
39	2016-17	RCC	55	331.15	18,213
149	2017-18	RCC	60	331	19,869
55	2017-18	RCC	61	331.13	20,200
308	2017-18	RCC	101	331.5	33,446
6	2016-17	RCC	223	331.15	63,911
61	2016-17	RCC	220	331.15	72,853
299	2017-18	RCC	251	331.15	83,119
94	2016-17	RCC	295	331.15	97,689
69	2016-17	RCC	338.62	331.15	112,134
8	2017-18	RCC	502	331.15	166,237
16	2016-17	RCC	368	331.15	179,814
30	2016-17	RCC	556	331.15	184,119
73	2016-17	RCC	616	331.15	203,988
18	2016-17	RCC	625	331.55	206,969
3	2016-17	RCC	668	331.65	221,208
290	2017-18	RCC	681	336	225,513
92	2016-17	RCC	909	331.15	234,785
59	2016-17	RCC	718	331.19	237,766
87	2016-17	RCC	72	331.15	238,759
6	2017-18	RCC	757	331	250,680
353	2017-18	RCC	757	331	250,680
64	2017-18	RCC	778	331	257,633
312	2017-18	RCC	779	331	257,966
311	2017-18	RCC	804	331	266,245
14	2017-18	RCC	1396	331	462,285
112	2017-18	RCC	1802.38	331.15	596,858
104	2017-18	RCC	1963	331	650,047
364	2017-18	RCC	101	331.5	33,446
Total			19866 Cft		5,764,080
Rate applied			331.15		
Rate Admissible			252		
Difference			Rs79		
Overpayment (19866Cft x 79)					1,569,414

Annexure-R
Para-2.4.2.16

ADP No.	Financial Year	Description of Item	Qty Earth Filling paid	Qty of 10% Shrinage	Rate paid	Amount of 10% shrink Qty (Rs)
94	2016-17	Earth filling	11,102	1,110	4,753.10	5,277
321	2017-18	Earth filling	11,400	1,140	6,904.00	7,871
69	2016-17	Earth filling	11,643	1,164	4,753.10	5,534
94	2016-17	Earth filling lead one mile	11,769	1,177	6,893.90	8,113
327	2017-18	Earth Work 100	11,784	1,178	4,772.10	5,623
362	2017-18	Earth filling	11,811	1,181	4,772.00	5,636
364	2017-18	Earth filling lead one mile	12,575	1,258	6,904.00	8,682
37	2016-17	Earth filling	12,933	1,293	4,753.10	6,147
39	2016-17	Earth filling lead one mile	13,607	1,361	6,893.90	9,381
362	2017-18	Earth filling lead one mile	13,755	1,376	6,904.00	9,496
252	2017-18	Earth filling lead	13,875	1,388	6,904.00	9,579
91	2016-17	Earth filling lead one mile	14,544	1,454	6,893.90	10,026
297	2017-18	Earth filling lead	15,132	1,513	6,904.00	10,447
149	2017-18	Earth filling	15,958	1,596	6,904.00	11,017
281	2017-18	Earth filling lead one mile	16,775	1,678	4,772.00	8,005
16	2016-17	Earth filling lead one mile	18,745	1,875	4,753.10	8,910
8	2017-18	Earth filling lead one mile	18,926	1,893	4,753.10	8,996
314	2017-18	Earth filling lead one mile	19,235	1,924	6,904.00	13,280
69	2016-17	Earth filling lead one mile	19,399	1,940	6,893.90	13,373
65	2017-18	Earth filling lead one mile	19,543	1,954	4,772.00	9,326
53	2016-17	Earth filling	19,899	1,990	4,753.10	9,458
73	2016-17	Earth filling	20,470	2,047	4,753.10	9,730
325	2017-18	Earth filling lead one mile	21,396	2,140	6,904.70	14,773
37	2016-17	Earth filling lead one mile	21,690	2,169	6,893.90	14,953
299	2017-18	Earth filling lead one mile	22,264	2,226	6,904.00	15,371
69	2017-18	Earth filling lead one mile	22,421	2,242	6,904.00	15,479
77	2016-17	Earth filling lead one mile	22,922	2,292	6,893.90	15,802
290	2017-18	Earth filling lead	23,443	2,344	4,700.00	11,018
6	2017-18	Earth filling lead one mile	23,523	2,352	4,700.00	11,056
353	2017-18	Earth filling lead one mile	23,840	2,384	4,700.00	11,205
58	2016-17	Earth filling lead one mile	23,891	2,389	6,893.90	16,470
298	2017-18	Earth filling lead one mile	24,162	2,416	6,904.00	16,681
311	2017-18	Earth filling lead one mile	24,529	2,453	4,700.00	11,529
371	2017-18	Earth filling lead one mile	24,694	2,469	6,904.00	17,049
64	2017-18	Earth filling lead	24,726	2,473	4,700.00	11,621
342	2017-18	Earth filling lead one mile	25,011	2,501	6,904.00	17,268
87	2016-17	Earth filling	25,046	2,505	4,753.10	11,905
48	2017-18	Earth filling lead one mile	25,110	2,511	6,904.00	17,336
312	2017-18	Earth filling lead one mile	25,181	2,518	4,700.00	11,835
4	2016-17	Earth filling lead one mile	25,487	2,549	6,893.90	17,570
17	2016-17	Earth filling lead one mile	25,491	2,549	6,843.90	17,446
92	2016-17	Earth filling	26,927	2,693	4,753.10	12,799
318	2017-18	Earth filling lead one mile	28,499	2,850	6,904.00	19,676
25	2017-18	Earth filling lead one mile	29,037	2,904	6,904.00	20,047
30	2016-17	Earth filling	29,211	2,921	4,753.10	13,884
27	2016-17	Earth filling lead one mile	29,699	2,970	6,843.90	20,326
376	2017-18	Earth filling lead one mile	29,704	2,970	7,891.45	23,441
325	2017-18	Earth filling lead one mile	31,396	3,140	6,904.00	21,676
96	2017-18	Earth filling lead one mile	31,398	3,140	6,904.00	21,677
303	2017-18	Earth filling lead one mile	31,810	3,181	6,904.70	21,964
263	2017-18	Earth filling lead one mile	32,508	3,251	6,904.00	22,444
123	2017-18	Earth filling lead 100cft	34,138	3,414	4,772.00	16,291
308	2017-18	Earth filling lead one mile	34,186	3,419	6,904.00	23,602
18	2016-17	Earth filling	35,558	3,556	4,753.10	16,901

ADP No.	Financial Year	Description of Item	Qty Earth Filling paid	Qty of 10% Shrinage	Rate paid	Amount of 10% shrink Qty (Rs)
47	2017-18	Earth filling lead	35,566	3,557	6,904.00	24,555
12	2016-17	Earth filling lead one mile	36,768	3,677	6,893.90	25,347
14	2017-18	Earth filling Work	43,610	4,361	4,700.00	20,497
43	2017-18	Earth filling lead	45,240	4,524	4,700.00	21,263
90	2017-18	Earth filling lead one mile	46,140	4,614	6,904.00	31,855
16	2017-18	Earth filling lead	52,231	5,223	4,700.00	24,549
112	2017-18	Earth filling lead	60,969	6,097	4,700.00	28,655
376	2017-18	Earth filling lead 100	75,181	7,518	4,963.65	37,317
378	2017-18	Earth filling lead 100	206,962	20,696	4,963.00	102,715
377	2017-18	Earth Work	221,465	22,147	4,963.65	109,927
50	2017-18	Earth filling lead one mile	301,180	30,118	6,904.70	207,956
Total			2,319,090	231,909		1,359,639

Annexure-S
Para-2.4.2.18

ADP No.	Financial Year	Description of Item	Qty	Rate	Amount	7% amount (Rs)
104	2017-18	PBW	4212	16874	710,743	49,752
112	2017-18	PBW	3388	16874.25	656,071	45,925
104	2017-18	RCC	1963	331	650,047	45,503
112	2017-18	RCC	1802	331.15	596,858	41,780
16	2017-18	PBW	3362	16874	567,312	39,712
14	2017-18	PBW	2930	16874	494,415	34,609
43	2017-18	PBW	2916	16874	492,053	34,444
14	2017-18	RCC	1396	331	462,285	32,360
59	2016-17	PBW	2181	17167.5	374,423	26,210
87	2016-17	PBW	2138	17167.5	367,041	25,693
73	2016-17	PBW	2130	17167.5	365,667	25,597
92	2016-17	PBW	2099	17167.5	360,346	25,224
3	2016-17	PBW	2050	17167.5	351,934	24,635
18	2016-17	PBW	2011	17169.5	345,238	24,167
55	2017-18	PBW	134	17251.5	338,524	23,697
30	2016-17	PWB	1835	17167.5	315,023	22,052
16	2016-17	PBW	1670	17167.5	286,697	20,069
311	2017-18	PBW	1684	16874	284,182	19,893
55	2017-18	PBW	1644	17251	283,615	19,853
312	2017-18	PBW	1678	16874	283,150	19,821
64	2017-18	PBW	1663	16874	280,619	19,643
353	2017-18	PBW	1646	16872	277,750	19,443
8	2017-18	PBW	1555	17167.5	266,955	18,687
311	2017-18	RCC	804	331	266,245	18,637
312	2017-18	RCC	779	331	257,966	18,058
64	2017-18	RCC	778	331	257,633	18,034
6	2017-18	RCC	757	331	250,680	17,548
353	2017-18	RCC	757	331	250,680	17,548
87	2016-17	RCC	72	331.15	238,759	16,713
59	2016-17	RCC	718	331.19	237,766	16,644
92	2016-17	RCC	909	331.15	234,785	16,435
290	2017-18	RCC	681	336	225,513	15,786
55	2017-18	PBW	1202	18424.7	221,465	15,503
3	2016-17	RCC	668	331.65	221,208	15,485
18	2016-17	RCC	625	331.55	206,969	14,488
73	2016-17	RCC	616	331.15	203,988	14,279
91	2016-17	PBW	1104	17167.5	189,529	13,267
30	2016-17	RCC	556	331.15	184,119	12,888
16	2016-17	RCC	368	331.15	179,814	12,587
94	2016-17	PBW	1012	17167.5	173,735	12,161
55	2017-18	PBW	923	18424	170,060	11,904
8	2017-18	RCC	502	331.15	166,237	11,637
149	2017-18	PBW	808	16874	136,344	9,544
281	2017-18	PCW	788	17251	135,942	9,516
69	2016-17	PBW	708	17167.5	121,546	8,508
61	2016-17	PBW	669	17167.5	114,850	8,040
69	2016-17	RCC	338	331.15	112,134	7,849
94	2016-17	RCC	295	331.15	97,689	6,838
6	2016-17	PBW	567	17167.5	97,339	6,814
297	2017-18	PBW	549	16874.25	92,145	6,450
299	2017-18	PBW	540	16874.25	91,121	6,378
299	2017-18	RCC	251	331.15	83,119	5,818
88	2017-18	PBW	448	16874	75,597	5,292
61	2016-17	RCC	220	331.15	72,853	5,100
6	2016-17	RCC	223	331.15	63,911	4,474

ADP No.	Financial Year	Description of Item	Qty	Rate	Amount	7% amount (Rs)
17	2016-17	PBW	336	16792.15	56,422	3,950
109	2017-18	PWC	324	16872	54,673	3,827
4	2016-17	PBW	295	16792.15	49,537	3,468
308	2017-18	PBW	216	16874	36,448	2,551
364	2017-18	PBW	216	16874	36,448	2,551
308	2017-18	RCC	101	331.5	33,446	2,341
314	2017-18	PBW	181	17250	31,223	2,186
25	2017-18	PBW	178	17251	29,327	2,053
27	2016-17	PBW	172	16792.15	28,882	2,022
297	2017-18	PBW	169	16874	28,517	1,996
39	2016-17	PBW	163	17167	27,983	1,959
6	2017-18	PBW	1646	16874	27,750	1,943
58	2016-17	PBW	157	17167.5	26,953	1,887
290	2017-18	PBW	1582	16874	26,695	1,869
77	2016-17	PBW	154	16792.15	25,860	1,810
364	2017-18	PBW	150	16874	25,311	1,772
Total					15,388,164	1,077,171

Annexure-T
Para-2.4.3.1

Sr. No.	Description of Receipt	Approved Demand	Collected	Less Collected (Rs)
2016-17 (06 Months)				
	B014 - Arrears of Land Revenue	354,000	-	354,000
1	C01320 - Sales of Trees,Fruits at Garden	750,000	50,000	700,000
2	C0237- Local Rates	1,300,000	-	1,300,000
3	C0380937- Arrears of Erestwhile TMAs	1,500,000		1,500,000
4	C03841 - NOC Fees	100,000		100,000
5	C0388001 - License fee (Articles of Food and Drink)	200,000	144,750	55,250
6	C0388028 - Fee for change in land use	2,000,000	-	2,000,000
7	C0388034 - Fine for Encroachments	10,000	-	10,000
8	C0388042 - Fee for slaughtering of animals	10,000	-	10,000
9	C0388047 - Receipts on account of sale of water - residential	83,400	-	83,400
10	C0388063- Fee from Fairs,Exibition & Shows	50,000	-	50,000
11	C0388072- Road Cutting Charges	200,000	-	200,000
12	C0388077 - Advertisement Fee on sign boards of shops/ commercial places	775,000	100,000	675,000
13	C0388081 - Rent of municipal Property – Shops	856,718	686,710	170,008
14	C0388087 - Copying fee	10,000	-	10,000
15	C0388088 - Rent of Machinery	100,000	-	100,000
16	C0388090 - Sale of stocks and stores	50,000	-	50,000
17	E01305 - Receipts from investment of Cash Balance by Local Govts	700,000	-	700,000
Sub-Total (2016-17 06 Months)		9,049,118	981,460	8,067,658
2017-18				
1	Building plan fee and NOC etc.	6,000,000	5,012,092	987,908
2	Local Rate	2,000,000	-	2,000,000
3	Licence fee/ professional tax etc.	2,200,000	705,850	1,494,150
4	Parking stand fee(Remaining period)	655,000	523,500	131,500
5	Conversion /commercialization fee	4,000,000	-	4,000,000
6	Fine for Enchroachment etc	20,000	-	20,000
7	Slaughtering fee	10,000	-	10,000
8	Water supply connecton charges	50,000	-	50,000
9	Water Rate	100,000	-	100,000
10	Sewerage connection fee	10,000	-	10,000
11	Fee for fairs,Exhibitions & shows etc.	100,000	-	100,000
12	Income Tax leases	200,000	-	200,000
13	Advertisement fee	1,000,000	-	1,000,000
14	Arrears (Land revenue etc.)	354,000	74,220	279,780
15	Rent of godowns & Nadra Office	755,000	-	755,000
16	Rent of Residential buildings	200,000	-	200,000
17	copying fee	20,000	-	20,000
18	Rent of machinery	100,000	-	100,000
19	Sale of Trees	300,000	-	300,000
20	Sale of Fruits at Dilkusha & Office garden	480,000	-	480,000
21	Sale of stores	50,000	-	50,000
22	NOC Fee (misc)	200,000	48,504	151,496
23	Road cut charges	10,000	-	10,000
Sub-Total (2017-18)		18,814,000	6,364,166	12,449,834
Grand Total		27,863,118	7,345,626	20,517,492

Annexure-U
para 6.4.2.1

Name of work	Name of contractor	Total work done
Drains Soling PCC Basti pamar attar Mangal Singh	Ashiq Tahir	2496649
Construction of Soling Drain and PCC village Baqir k	M.Iftakhar	2497390
Construction of soling drain PCC chak 7 kothi wala UC 78	CH.Muneeb Shafei	2495849
Construction of soling Drain Pcc Bhope wal and Gagga chak 29 Chak No. 23	Ch. Muneeb Shafei	2496250
Construction of Soling drains PCC Gulzar jageer Pernawan	M. Ayaz and CO	2497016
Construction of Soling Drains PCC Marali and Adjoining Abadies	M. Asif	2500000
Construction of soling Drains and PCC at Bhagiana Allied Abadies	CM Global	2500000
Construction of Soling drains PCC at sara Cheeemba Gaga	M. Iyaz Builder	2496000
Construction of solling drains and PCC at katar mal Rakh wala and Allied Abadies	M. Saeed Ahmad	2500000
Construction of Soling drains PCC at jhuggain Gohar Gulab Bonga bloachan	M. Saeed Ahmad	2470773
Construction of soling drains PCC dosha adda bheel	Ajmal & Faisal	2495297
Construction of soling drains PCC at roshan bhella bashmula Jaat	Ch Ghulam Nabi	30000980
Construction of soling drains At PCC Muhalla jatta wala tarkhana wala himmy wala	Bismillah Traders	2392431
Construction of soling drain pcc of nayeki basti gujranwali koni wala	Bismillah traders	1198064
Const. of brick and pavement drain culverts and pcc at todey pur and new abadi choha jhurmat	Ch. ghulam nabi	1000000
Construction soling and drainand pcc rao khanwala	m.abdullah	2199270
Construction of brick pavement drain pcc and culvert at baig pur	Qasim ali bhatti	1894426
Construction of brick pavements drain culverts and pcc at sanda chistana	Ch. Mehboob ahmad	999514
Construction of brick pavement darins culvert pcc & nallah at burj kalan mohallah chudrian wala basti kalo wali bavian wali	Ch. Mehboob ali	1995000
Construction of brick pavement drains pcc and culverts at dhing shah	Jawed ahmed	1507571
Construction of brick pavement drain culverts and pcc at katlohi khurd panno basti ramzan abad basti sardar wali leel	Ch. Ghulam nabi	1600000
Construction of Drains Brick pavement Nallah PCC and Culverts at purani pattoki chak 37	M. Rafique	2889422
Construction of brick pavement drains culverts tuff tile PCC at Nallah at UC Kando khara UC chak no 7	Muhammad Rafique	9100299
Construction of brick pavement drains pcc and boundry wall of graveyard at chak ballian u.c qadi wind & u.c khara	Acute construction & engineering services	8004843
Construction of brick pavement drains nallah curvets & PCC at UC burj Mahalam	m. haroon & co	3443299
Construction of brick pavement drains culverts at Nallah , and PCC at kot Chajo Khan beron abadies They Rossa	AL-Masoom & CO	7996248
Construction of bricks pavement drains culverts nallah and PCC at UC sheikham UC ballo key Boye asal	AL- Masoom and CO	10198683
Construction of brick pavement drains nallah culverts and PCC at UC Chak 44 Tara garh bonga	Riwer Engineer	10199725
Construction of brick pavement Drains Culverts Nallah	Ch. M younas 7 brothers	7988000

and PCC at baroon raja dafttoh &beron abadies dafttoh		
Construction of solling drains brick pavement nallah PCC at beron arrora	M Abdullah	223481
Construction of brick pavements drains culverts nallah and PCC at bediya Kalan bediya khan pur Roy pur ladhey kay	M. Abbas Bugri	4000000
Comparitive Statement for Soling drains and PCC at Bohy Asal Gandiya	Joiya engineer and contrector	2497500
Comparitive Statement for Soling drains and PCC at Kavain Malian kot mewaath	Imran and Co	2500000
Construction of solling drains and PCC at Seyd wala and adjoining abadies Cheena Otarh	Accute cons. and engineering	2500000
Construction of solling drains PCC at village meer Muhammad Satoo key	M Younas brothers	2500000
Construction of solling drains pcc at dholan chak no 27 ganjay chak 27	Ch.israr latif	2499500
Construction of Drains Brick pavement Nallah PCC and Culverts at Goher chak 6,8 Kot Bagha Singh Pattoki Kohna	Riwar Engineering Services	8500000
Construction of brick pavements drains culverts nallah and PCC at bediya Kalan bediya khan pur Roy pur ladhey kay	M. Abass Bugri	4000000
construction of B.pavement drain culverts & nallah chak no. 22 Bai Kot mandian wala	Imran & co.,	9000000
construction of B.pavement drain culverts & nallah at Keetan Khurd Tibi Deval Singh Barki Chak no.16	Riwar Engineering Services	9000000
Construction of brick pavement Drains Culverts Nallah and PCC at baroon raja dafttoh &beron abadies dafttoh	M. Younis & Brothers	8000000
construction of B.pavement drain culverts & nallah at Galla Rasool Pur Kamal Chishti More	Ali Ali Brothers	8000000
Total		195,273,480

**Annexure-V
Para-7.4.1.1**

S. No	Name of Scheme	TST (Rs)
1	Special repair of Road from Khannati road from poultry form to Dera Jat Khalan Khabaki	1,097,446
2	Repair of Road Pull Pindi Kora to Basti Noon UC Kund in Distt. Khushab Length 2100 RFT	673,425
3	Repair of Road Billu Farm UC. Mitha Tiwana Janubi Length 2.10 KM Distt. Khushab	1,791,632
4	Special repair road from Khushab Rawalpindi Road to village Narri Length 4548 Rft distt. Khushab	1,444,193
5	Special Repair of road from Quaidabad road to Uttra City	897,382
6	Construction of road from Dera Lundo UC Waheer Distt. Khushab Length 2450 RFT	877,171
7	Repair of Road village pindi meherwal UC Distt. Khushab Length 2000+643=2643 RFT	979,320
8	Construction of road Dera Jatt Railway Station Mitha Tiwana (Safdar Kakar) UC. Mitha Tiwana Janubi Distt. Khushab Length 3445 RFT	1,093,460
9	Special Repair for Naushera Jabba Road Khabaki to Uchala Length 8710 RFT Distt. Khushab	1,907,939
10	Repair of Road from Mitha Khu UC Uttra Length 0.70 KM (2296 RFT) Distt. Khushab	746,740
11	Construction of Road 23/MB Baba Shah Din UC. 14/MB Length 3000 RFT Distt. Khushab	971,935
Total		12,480,643

Annexure W
7.4.2.1

Shop No.	Alottee	Possessee	Amount Due 2001-02 to 2017-18
1	Zafarullah Khan S/O Nassrullah Khan	Malik Muhammad Bashir S/O Nassrullah Khan	957,940
2	Muhammad Aslam S/O Imam Din	Self	938,359
3	Khawaja Abdul Khafar S/O Ghulam Muhammad	Muhammad Riaz S/O Ahmad Yar	1,005,192
4	Fazal Rabbi S/O -----	Ghulam Nabi S/O Allah Bukhash	1,005,767
	Fazal Kareem S/O Sher Muhammad	Khawaja Muhammad Ayyub S/O Abdul Ghafoor	993,062
6	Sheraz Akhatar S/O Ghulam Fareed	Khawaja Muhammad Rafiq S/O -----	1,116,011
7	Muhammad Saleem S/O Ghos Muhammad	Self	1,031,572
8	Abdul Satar S/O Abdul Qadir	Haji Allah Ditta S/O Abdul Rehman	1,004,291
9	Muhammad Ayyub beg S/O Ghulam Muhammad	Muhammad Nazir S/O Imam Bukhazh	1,006,124
10	Haji Allah Ditta S/O Abdul Rehman	Asif Shehzad S/O Muhammad Afzal	993,708
		Total	10,052,026

Annexure-X
Para 7.4.2.7

Non imposition of penalty for delayed completion of work Rs36.650 million

Name of Scheme	Estimate Cost	Contractors	D.W.O	A. D C	Remarks
Construction of drains,sullage carrier, culverts, soling, Tuff tile, At UC No. 1 Akbar	2.500	Al-Hussain. Const.	20.3.18	19.5.18	WIP
Construction of drains, sullage carrier, culverts, soling, At UC No.2 Sharin .	2.500	M. Aslam	20.3.18	19.5.18	WIP
Construction of drains,sullage carrier, culverts, soling, At UC No. 3 Fateh Pur	2.500	Arshad Habib Watto	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, Tuff Tilles, At UC No. 4 Gogera	2.500	Shahid Iqbal Bhatti	20.3.18	19.5.18	WIP
Cons of Drains,S. carrier, Culverts, Soling, Tuff Tilles, At UC No. 5 Sheikho Sharif	2.500	Shahid Iqbal Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,Sullage Carer, Culverts, Soling, At UC No. 6, 34/GD	2.500	Liaqat Ali Toor	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.7, Chak 38/G.D	2.500	Al-Hussain. Const.	20.3.18	19.5.18	WIP
Const of Drains,S. carrier, Culverts, Soling, Tuff Tiles, B Wall,. UC No., Chak No.8.18/GD	2.500	Ch. Muhammad Irfan	20.3.18	19.5.18	WIP
Const. of Drains,S. carrier, Culverts, Soling, Boundry Wall Graveyard,. UC No.9, Jaboka	2.500	Muhammad Aslam	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.10, Meerak	2.500	Mian Saleem Brothers	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.11, Tariq Abad	2.500	M Imran Const.	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.12 Feroz, Mouza Peer Ali, Mouza Feroz, Mouza Pahar, Mouza Maddo Ke, Mouza Jathina, Mouza Bakhshu,	2.500	Liaqat Ali Toor	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.13 Jandraka	2.500	Niaz Ahmad Builder	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.14, Thatha Lakhani	2.500	Zahid Naveed & Co	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.15, Lasharian	2.500	Javed Shaikh	20.3.18	19.5.18	WIP
Construction of Drains,S. carrier, Culverts, Soling, ..at UC No.16, Kohla Tehsil Okara,	2.500	Mohsin Const.	20.3.18	19.5.18	WIP
Construction of Soling, ..at Mouza Joyia, 7 Marla Scheme, Jandraka Road, Mouza Mangani, 5 Marla Scheme, Kohla Road UC No.17, District Okara	2.500	Muhammad Charag Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,S carrier, Culverts, Soling, Boundary Wall,..at UC No.18, 14/G.D	2.500	Mian Zameer Haider	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.19, Chak No. 15/IR	2.500	Mumtaz A. Khichi	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.20, Satghara	2.500	M.charag Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, ..at UC No.21, Chak No. 25/2R	2.500	G.M Interprizer	20.3.18	19.5.18	WIP
Const. of Drains,Sullage carrier, Culverts, Soling,Park ,at UC No.22, Chak No. 38/2RA	2.500	Saif Engineer	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.23, Chak No. 33/2RA	2.500	Javed Bhutta Const.	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.24, Chak No. 24/GD	2.500	Ishtiaq A Balouch	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.25, Chak No. 32/2R	2.500	M/S Tahir Farooq	20.3.18	19.5.18	WIP
Construction of Drains,S. carrier, Culverts, Soling, at 54/2-L, 55/2-L, 56/2-L, UC No.26,	2.500	Javed Bhutta Const.	20.3.18	19.5.18	WIP

Construction of Drains,Sullage carrier, Culverts, Soling, at 53/2-L, UC No.27,	2.500	Hayat & Brothers	20.3.18	19.5.18	WIP
Const. of Drains,Sullage carrier, Culverts, Soling, Tuff tile at UC No.28Chak No. 31/2L	2.500	Abdul Hafeez Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.29 Chak No. 52/2L	2.500	Abdul Hafeez Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.30, Chak No. 32/2L	2.500	Abdul Hafeez Bhatti	20.3.18	19.5.18	WIP
Const. of Drains,S carrier, Culverts, Soling, Boundary Wall.at UC No.31, Chak No. 30/4L	2.500	M/S Tahir Farooq	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.32, Chak No. 36-A/4L	2.500	Ch. Ghulam Murtaza	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.33, Chak No. 31/4L	2.500	Mian Yaseen Bhutta	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.34, Chak No. 37/4L	2.500	Madina Const.	20.3.18	19.5.18	WIP
Const. of Drains,S. carrier, Culverts, Soling, Boundary Wall,at UC No.35, Chak. 40-A/4L	2.500	Niaz Ahmad Builder	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.36-Chak No. 44/2.L	2.500	Abdul Hafeez Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.37, Chak No. 4/4L	2.500	Ch. Muhammad Irfan	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling,at UC No.38, Chak No. 9/4L	2.500	M Imran Const.	20.3.18	19.5.18	WIP
Constr. of Drains,S carrier, Culverts, Soling, Boundary Wall at UC No.39-Chak No. 42/3R	2.500	A. J Toor Builders	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.40- Chak No. 48/3R	2.500	Muhammad Asghar	20.3.18	19.5.18	WIP
Cons of Drains,S. carrier, Culverts, Soling, B. Wall,Tuff Tiles at UC.41-Zakheera Gashkori	2.500	Ch. Muhammad Irfan	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.42-Chak No. 39/3R	2.500	A. J Toor Builders	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.43-Chak No. 52/3R	2.500	M. Tahir Farooq	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, .at UC No.44-Chak No. 45/GD	2.500	Javed Bhuta Const.	20.3.18	19.5.18	WIP
Const. of Drains,Sullage carrier, Culverts, Soling, Tuff Tillesat UC No.46-Chak No. 40/GD	2.500	Al-Hussain. Const.	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.47-Chak No. 37/GD	2.500	Zahid Naveed & Co	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at UC No.48-Chak No. 27/4LL	2.500	Mian Yaseen Bhutta	20.3.18	19.5.18	WIP
Construction of Drains, Soling, at Mupalke, Murala Thatha, Makhian Wala, Jhore, Tibi Salabet, Chishti Farm, Molke, UC No.49	2.500	Muhammad Yousaf Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at Chak Bazida, Chak 1/GD, Darbar Gel, Gaba Fazal Wala, Nankana Jagir, Fazal Wala, Bazida Bhuto Colony UC No.50	2.500	Muhammad Yousaf Bhatti	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, at Chak Bama Bala, Chak No. 5/GD, 6/GD, 7/GD, Dhari Noma, Dakhli 5/GD, UC No.51	2.500	Muhammad Ajmal Feroz	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling,at UC No. 52, L- Plot Fojian Wala	2.500	Mian Khadim Hussain	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, .at UC No.53-Chak No. 4/GD	2.500	Mian M Anwer Pasha	20.3.18	19.5.18	WIP
Construction of Drains,Sullage carrier, Culverts, Soling, .at UC No.54-Kamman	2.500	Mian Sajjad Haider	20.3.18	19.5.18	WIP
Cons. of Drains,Sullage carrier, Culverts, Soling, Boundary Wall .at UC No.55-Islam Pur	2.500	M Ajmal Feroz	20.3.18	19.5.18	WIP

Const. of Drains,S carrier, Culverts, Soling, at UC No.56-Chak No. 7/1.R (Faujjanwala)	2.500	Ch. Tahir Hussain	20.3.18	19.5.18	WIP
Construction of Drains, Culverts, Soling, Nala, Tuff Tiles.at UC No.57-Chak No. 4/1R	2.500	M.Rafique Meo	20.3.18	19.5.18	WIP
Construction of Drains, Culverts, Soling, Boundery Wall.at 5/1-RA, Water Ganj,UC No.58	2.500	M Rafique Meo	20.3.18	19.5.18	WIP
Const. of Drains, Culverts, Soling, S. Carrier .at Chak. 11,12,13/1-AL & Karkani, UC 59	2.500	Javed Bhutta Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains,Culverts, at Akhtar Abad, 9/1-AL, Afghan WalaUC No.60	2.500	Javed Bhutta Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.61 Chak 4/1.AL	2.500	Ch. Muhammad Irfan	20.3.18	19.5.18	WIP
Const. of Soling, Drains, Nala,Culverts, S Carrier at Chak . 5, 6, 7, 17, 18/1-AL UC No.62	2.500	Khadim H Sindhu	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.63, Chak 22/1.AL	2.500	M Ajmal Feroz	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.64 Chak 25/1.AL	2.500	Javed Bhutta Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.65 Chak 33/1.AL	2.500	Sahara Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts,..at UC No.66 Chak 14/1.AL	2.500	Khadim H Sindhu	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, .at UC No.67, Chak No.20/2-L	2.500	M Javed Iqbal	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, Sewrage .at UC No.68 Chak 13/1.L	2.500	Muhammad Aslam	20.3.18	19.5.18	WIP
Cons. of Soling, Drains, S Carrier,Culverts, .at Chak No. 6/1-L, 2/1-L, 3/1-L UC No.69	2.500	Sajid Ali Mehar	20.3.18	19.5.18	WIP
Const. of Soling, Drains, S Carrier,Culverts, B/Wall, Chak No. 5,7, 8, 10/1-L .at UC No.70	2.500	M. Rafiq Meo	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, B/Wall at UC No.71 Chak No.12/1-L	2.500	Mian Zameer Haider	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, B/Wall at UC No.72 Chak 23/2.L	2.500	Ch. Muhammad Irfan	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Tuff Tile, Sullage Carrier,Culverts, at Chak No. 26, 27, 28/2-L UC No.73 Chak 24/2.L	2.500	Sahara Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, .at UC No.74 Pipili Phar	2.500	M Saleem A Chandor	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.75 Dolu wall	2.500	Tariq Saeed	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, .at UC No.76 Chak 40/D	2.500	Niaz Ahmad Builder	20.3.18	19.5.18	WIP
Construction of Soling, Drains,Sullage Carrier,Culverts, .at UC No.77 Soba Raam	2.500	Allah Ditta Balouch	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts,at UC No.78 Qila Tara Singh	2.500	Rehman Brother	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.79 Chipli Pur	2.500	Malik Traders	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts,B/Wall,at UC No.80 Bhagwan pura	2.500	Sair Ali Khan	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.81 Shah Yaka	2.500	Akram Awan Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.82 shah Nawaz Khan wala	2.500	Shahzaib Builder	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.83 Amlı moti	2.500	Rao Umer Hayat	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.84 Fareed Pur Jaghir	2.500	Nasrullah Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts,at UC	2.500	Khan M Lodhi	20.3.18	19.5.18	WIP

No.85 Bhuman shah					
Constof Soling, D, S Carrier,Culverts, & Provision of Tufftile at UC .86 1/SP wasawewala	2.500	Rehman Faisal Buidar	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, at UC No.87 Chak 3/SP	2.500	CMA Global	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.88 42/SP Samundri	2.500	Kamran Majeed	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, B/Wall,at UC No.89 Moib Ali Uttarr	2.500	Hafiz Abdullah	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, at UC No.90 Bareet	2.500	Shahzad Ahmad Khan	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, at UC No.91 Nama Jinde Ka	2.500	Kamran Majeed	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, B/Wall at Batal Badhal Utar, Methla Badhla, Bakan Ghadarka, Hakumat Gadh, Rakh Jawaya Bloach, UC No.92	2.500	Shahzad Ahmad Khan Balouch	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Niki Maneki, Abadi Adda Waley Niki, Mahant Darshan, Mehtab Garh, Chura Ismail Maneka at UC No.93	2.500	Hafiz Abdullah	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.94 Shahmand	2.500	Mulak Hussain	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts,at UC No.95 Jamal kot	2.500	M Imran Khokhar	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.96 Nehal Mahar	2.500	M Imran Khokhar	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.97 Mehar shah Khaga	2.500	Rehman Faisal Buidar	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts,B/Wall, at UC No.98 Kani Pur	2.500	Faqe Azam	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts,B/Wall, at Chak Ahmad Yar, Kalasan Hameed, Asad Ullah Garh, Koeki Jagir, Chak Ahmad Khan, UC No.99	2.500	Al Rehman Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.100 Maroof	2.500	Faqe Azam	20.3.18	19.5.18	WIP
Const.of Soling, Drains,Sullage Carrier,Culverts, at UC No.101 Hamoo Kay Noabad	2.500	Nasrullah Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.102 Muhammad Nagar	2.500	Al Rehman Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullae Carrier,Culverts, at Chaitroo Wala, Chak Dost Muhammad, Rukan Pura UC No.103	2.500	S.R.B Const.	20.3.18	19.5.18	WIP
Cons. of Soling, Drains, Sullae Carrier,Culverts, atMouza Attari, Mouza Klair Mohmand, Abadi Sarfraz, Chak Hafiz Lal, Rehman Sahoo Ka, Khiwa Bazidey Ka UC No.104	2.500	CMA Global	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts,at UC No.105 Bonga Ameer Singh	2.500	Ayaz Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.106 Bhila Gulab Sing	2.500	Ayaz Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, at Khangran Wala, Mala Bhukan, Khajor Wala, Moju Ke, Mouza Dahir UC No.107 Gudar Malkana	2.500	Mian Saleem Ahmad Chindor	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.108 Dhulyana	2.500	Ghulam Dastger Watto	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.109 Kharl Kalan	2.500	M. Javed Iqbal	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Nala,Culverts, at UC No.110 Jhujh Kalan	2.500	M/S M Javed Iqbal	20.3.18	19.5.18	WIP
Construction of Soling, Drains,Sullage Carrier,Culverts, at UC No.111, Qadir Abad	2.500	Marshal Const.	20.3.18	19.5.18	WIP

Construction of Soling, Drains, Nala,Culverts,at UC No.112 Jaith Pur	2.500	Akram Awan Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, S Carrie,Culverts, .at UC No.113-Phularwan Wazir Ke	2.500	Nasrullah Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrie,Culverts, at UC No.114-Kalasan Paramal	2.500	Nasrullah Const.	20.3.18	19.5.18	WIP
Const of Soling, Drains, S Carrier,Culverts, Tuff Tilles, at UC No.115-Phullan Toli Kalan	2.500	G.A Interpriser	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, at UC No.116-Arora Mian Khan	2.500	Al Rehamat Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, Tuff Tilles at UC No.117-Dharmey Wala,	2.500	Ch. Ghulam Murtaza Builder	20.3.18	19.5.18	WIP
Const. of Soling, Drains, SCarrier,Culverts, at UC No.118-Mancharian	2.500	Zakir Ali	20.3.18	19.5.18	WIP
Cons. of Soling, Drains, S Carrier,Culverts,at UC.119-Bhon Manzabta	2.500	Shahzad A. Balouch	20.3.18	19.5.18	WIP
Const. of Soling, Drains,S Carrier,Culverts, UC.120-Kandu Wal Sarai,	2.500	Super Daoud Khan	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, Boundary Wall at UC No.121-Behlol Pur,	2.500	Super Daoud Khan	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, Boundary Wall at UC No.122-Qila Sohnda Singhr	2.500	Khan Muhammad Khan	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, Boundary Wall at UC No.123-Rajowalr	2.500	Nasrullah Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, Boundary Wall at UC No.124-Bhutta Muhabbatr	2.500	Akram Awan Const.	20.3.18	19.5.18	WIP
Construction of Soling, Drains, Sullage Carrier,Culverts, at UC No.125-Qila Dewan Singh	2.500	Nasrullah Const.	20.3.18	19.5.18	WIP
Const. of Soling, Drains, S Carrier,Culverts, Boundary Wall at UC No.126-Dhool Choorr	2.500	Akram Awan Const.	20.3.18	19.5.18	WIP
Const of Soling, Drains, Sullage Carrier,Culverts, Boundary Wallat UC No.127-Sher Garhr	2.500	Bisma Builder	20.3.18	19.5.18	WIP
Cons. of Soling, Drains, S Carrier,Culverts, at UC.128-Mustafa Abad	2.500	Muhammad Aslam	20.3.18	19.5.18	WIP
Const. of Soling, Drains, SCarrier,Culverts,UC.129-Qila Javind Singhr	2.500	Ch. M Ahmad	20.3.18	19.5.18	WIP
Const. of Soling, Drains, S Carrier,Culverts, at UC130-Chak No. 38/D	2.500	Narain Const.	20.3.18	19.5.18	WIP
Const. of Soling, Drains, S Carrier,Culverts,at UC No.131-Sham Dinnr,	2.500	M.Saleem A Chandor	20.3.18	19.5.18	WIP
Const.of Soling, Drains, S Carrier,Culverts, at UC.132-Ratta Khann	2.500	M.Saleem A Chandor	20.3.18	19.5.18	WIP
Cons. of Soling, Drains, Sullage Carrier,Culverts, B Wall at UC No.133-Awan Kalanr	2.500	Khan M Khan	20.3.18	19.5.18	WIP
Cons.of Soling, Drains, S. Carrier,Culverts, B Wall , Tuff Tilles,at UC No.134-Mazharabad	2.500	Al Rehamat Const.	20.3.18	19.5.18	WIP
Cons.of Soling, Drains, S. Carrier,Culverts, B.Wall UC135-Qila DSingh	2.500	Ch. Ghulam Murtaza	20.3.18	19.5.18	WIP
Construction of Soling, Drains, S Carrier,Culverts,UC.136-F. Pur Suhag	2.500	Shahzad Ahmad Khan	20.3.18	19.5.18	WIP
Const. of Soling, Drains, S Carrier,Culverts, Boundary Wall at UC No.137-Kuiki Bahawal	2.500	Ghulam Dastger Watto	20.3.18	19.5.18	WIP
Const. of Soling, Drains, Sullage Carrier,Culverts, UC.138-Doula Pukhta	2.500	M.Saleem A Chandor	20.3.18	19.5.18	WIP
Construction of Soling, Drains, S Carrier,Culverts, at UC No.139-Pandat Manfool Pur	2.500	Khan M Lodhi	20.3.18	19.5.18	WIP
Const. of Soling, Drains, Sullage Carrier,Culverts, UC 140-Bonga Saleh	2.500	Peer MIqbal Chisti	20.3.18	19.5.18	WIP
Constn of Drain, Soling, Nala, culverts etc at Chak 36-37/2R, Abadi Dehran wali , 35/2RA	0.640	Rao Arif Javid	27.9.17	26.11.17	WIP

Const of D., Soling, Nala, culverts etc at Nawan Kot, Boota kot, 53/D Padhiar, Kasmana.	0.640	Saad Madat Builder	27.9.17	28.11.17	WIP
Const of Drain, Soling, Nala, culverts etc at Mouza Proban abad , Sukhpur, Shah nawaz	0.640	Ch. Ghulam Murtaza	12.10.17	11.12.17	WIP
Construction of Drain, Soling, Nala, culverts etc at Amili Moti , Phullar wan kamboh	0.640	Shayan Akrash const	27.9.17	26.11.17	WIP
Cons of D, Soling, Nala, culverts Vandla Jageer, Karry wala Jageer, N kot	0.640	Ch Ghulam Murtaza	11.10.17	10.12.17	WIP
Construction of Drain, Soling, Nala, culverts etc Mooda, Mouza Saba	0.640	Faqeh Azam	5.10.17	4.12.17	WIP
Const. of Drain, Soling, Nala, culverts etc at Mouza Dharma wala	0.640	Ch Ghulam Murtaza	12.10.17	11.12.17	WIP
Const. of Drain, Soling, Nala, culverts Sara-e- Amir singh , Lalay wala	0.640	Super Dood Khan	29.9.17	28.11.17	WIP
Const. of Drain, Soling, Nala, culverts at Mouza 31/D, Abadi Sunari wala	0.640	Allah Dita Balouch	29.9.17	28.11.17	WIP
Construction of Drain, Soling, Nala, culverts etc at Kalu wali wan, banhi chandoor , Mazharabad, chandooran wala khooh, Mouza juj , Bakhu shah , Lakran wala , Nehran wala, Mouza Saba, 54/2L, 24/2L	2.500	Ch. Naveed Ahmad	27.9.17	26.11.17	WIP
Construction of Drain, Soling, Nala, culverts etc at Mouza Bunga Saleh	0.640	S.R.B Const.	5.10.17	4.12.17	WIP
Construction of Drain, Soling, Nala, culverts etc at Mouza Neharan wala Shah Yakkah	0.640	Niaz Ahmad Const.	2.10.17	1.12.17	WIP
Const. of Drain, Soling, Nala, culverts etc at Mouza Mari Kamboh , Pandat Manfool pur	0.640	Shayan & Akrash .	27.9.17	26.11.17	WIP
Constr of Drain, Soling, Nala, culverts at Soba Ram, 45/D, 46/D, Darbar Baba Ahmad lang	0.640	Naveed Ahmad Const.	29.9.17	28.11.17	WIP
Constr of D, Soling, Nala, culverts at Shareen, Muafee, Fakhar town, Shareen buthanna.	0.640	Nasrullah const. Co.,	27.9.17	26.11.17	WIP
Construction of Drain, Soling, Nala, culverts etc at Kani pur, Ram pur	0.640	Faqee Azam Const.	27.9.17	26.11.17	WIP
Const. of Drain, Nala, culverts abadi Muzal pur, Dakhli wana wala	0.640	Al-Rehman Const. Co	27.9.17	26.11.17	WIP
Construction of Drain, Soling, Nalla, culverts Mouza Dhuliana , Fatiana.	0.640	Shayan & Akrash C	27.9.17	26.11.17	WIP
Construction of Drain, Soling, Nala, culverts etc at Mouza Parmanand	0.500	Ali Latif Engineering	29.9.17	28.11.17	WIP
Const. of Drain, Soling, Nala, culvert Mouza Kamboh, Bhon muzabta	0.640	Super Dood Const.	27.9.17	26.11.17	WIP
Providing and Laying of tuff tile at Mouza Akbar	0.640	Arshad Habib Wattoo	16.10.17	15.12.17	WIP
Const of Drain, Soling, Nala, culverts etc at Chah Shash wala Khuh Dakhli Mouza Shareen	0.640	Arshad Habib Wattoo	27.9.17	26.11.17	WIP
Construction of Drain, , Nala, culverts etc at Sadar Gogera	0.640	Arshad Habib Wattoo	16.10.17	15.12.17	WIP
Const. of Drain, Soling, Nala, culverts etc at Kakoo, Tahatta Miana	0.640	S Saddaqt Ali Shah .	29.9.17	28.11.17	WIP
Const. of Drain, Soling, Nala, culverts at Mouza Lasharian Tahatta AYar	0.640	Javid Sheikh Const.	27.9.17	26.11.17	WIP
Construction of Drain, Soling, Nala, culverts etc at Chak No.30-33/2-R	0.640	Akmal builder	29.9.17	28.11.17	WIP
Construction of Soling etc at Chak No.24/GD	0.640	Ishtiaq A Baloch Cons	17.10.17	16.12.17	WIP
366.50*10/100=	366.5				

Annexure-Y
8.4.1.2

Excess payment due to non-deduction of Surplus Earth for Rs3.793 million

Name of Work	EARTH FILLING	QTY	Rate	Amount
construction of Soling, Nallah,Shash wala Khooh Shirin	Excavation in foundaton	225.04	5707.85	1284.49456
Construction of Soling, Nallah Culverts etc Nottah Khichi	Excavation in o/soil	436	5707.85	2488.6226
Construction of Soling, Nallah, Culverts UC NO.23	Excavation in foundaton	4279	5707.85	24423.8902
Construction of Drain, Soling, Sullag Carrier, Culverts ETC Chak no.40 UC 46 Okara 23454/20-28	Excavation in foundaton	6813	5707.85	38887.5821
Construction/ Rehabilitation of Metalled Road at Jor Kot Dakhli Ali Ke Rohla Depalpur 15037/51-60	Excavation in open cutting	4283	7491.65	32086.737
Construction of Drain, Soling, Sullag Carrier, Culverts etc UC 52 L-Plat Fojian Wala Okara 23442/13-16	Excavation of Earth in ordinary Soil	4008	6023.4	24141.7872
construction of Soling,Drain, Nallah, Culverts etc Qila Dewa Singh 15049/1-7	Earth Work Excavation	271	5707.85	1546.82735
construction of Soling,Drain, Nallah, Culverts etc at Amlti Moti UC 83 23077/1-14	Excavation open cutting for irrigation	5033	6023.4	30315.7722
construction of Soling,Drain, Nallah, Culverts etc at Amlti Moti UC 83 23077/1-14	Excavation open cutting for irrigation	1924	6023.4	11589.0216
construction of Soling,Drain, Nallah, Culverts, B.wall at Bhagwanpura UC-80 23077/15-18	Excavation in foundaton	784	6434.2	5044.4128
construction of B.wall upgradation of Mian Zaman Park 15048/6-8	Earth Excavation in ordinary soil	6231.66	6023.4	37535.7808
construction of Soling,Drain, at 24/2R 15048/20-22	Earth Excvation	2398	5707.85	13687.4243
Construction of Drain, Soling, Sullag Carrier, Culverts etc UC 52 L-Plat Okara 15048/23-24	Earth Excvation	2120.88	5707.85	12105.6649
Construction of Drain, Soling, Sullag Carrier, Culverts etc UC 52 L-Plat Okara 15048/23-24	Earth Excvation	459.56	5707.85	2623.09955
Construction of Drain, Soling, Sullag Carrier, Culverts etc Chak no.7 / 1R Fojian Wala Renala Khurd UC 56 Okara 15042/34-40	Excavation open cutting for irrigation	2140.69	5707.85	12218.7374
Construction of Drain, Soling, Sullag Carrier, Culverts etc Chak no.7 / 1R Fojian Wala Renala Khurd UC 56 Okara 15042/34-40	Excavation open cutting for irrigation	7574	5707.85	43231.2559
Construction of Drain, Soling, Sullag Carrier, Culverts etc Chak no.7 / 1R Fojian Wala Renala Khurd UC 56 Okara 15042/34-40	Excavation open cutting for irrigation	420	6023.4	2529.828
Construction of Drain, Soling, Sullag Carrier, Culverts etc Mouza Saifi, Battian Bhai ke UC 122 Okara 15042/30-33	Earth Excvation	514.37	5707.85	2935.9468
PL of RCC Sewerage at Chak no.54/2l 15042/22-23	Excavation open cutting for irrigation	6609.4	6023.4	39811.06
PL of Tuff Tile, Drain, Soling, Culverts etc at Chak No.26,27,28/2-L UC 73 Renala Khurd Okara 15052/18-23	Excavation open cutting for irrigation	1619.93	5707.85	9246.31745
Construction of Drain, Soling, Culverts etc Chak no.20/ 1AL UC 64 Okara 15052/4-6	Earth Excvation	1816.28	5707.85	10367.0538
PL of Tuff Tile, Drain, Soling, Culverts etc at UC 57 Okara 15052/24-28	Excavation open cutting for irrigation	3652.69	6023.4	22001.6129
Construction of Drain, Soling, Nallah, Culverts etc at UC 65 Okara 23073/24-29	Excavation open cutting for irrigation	6172.17	6023.4	37177.4488
Construction of Drain, Soling, Nallah, Culverts etc at UC 65 Okara 23073/24-29	Excavation open cutting for irrigation	248	6023.4	1493.8032
Construction of Drain, Soling, Nallah, Culverts etc at UC 65 Okara 23073/24-29	Excavation open cutting for irrigation	216	6023.4	1301.0544
Construction of Drain, Soling, Nallah, Culverts etc at UC 65 Okara 14805/1-4	Excavation open cutting for irrigation	777.64	6023.4	4684.03678
Construction of Drain, Soling, Nallah, Culverts etc at UC 65 Okara 14805/1-4	Excavation open cutting for irrigation	1313.81	6023.4	7913.60315

Construction of Drain, Soling, Nallah, Culverts etc at UC 110 Hujj Kalan Okara 14805/19-25	Excavation open cutting for irrigation	2499.47	6023.4	15055.3076
Construction of Drain, Soling, Nallah, Culverts etc at UC 110 Hujj Kalan Okara 14805/19-25	Excavation open cutting for irrigation	5579.5	6023.4	33607.5603
Construction of Drain, Soling, Nallah, Culverts etc at UC 67 Okara 14805/49-55	Excavation open cutting for irrigation	3259.09	6023.4	19630.8027
Construction of Drain, Soling, Nallah, Culverts etc at UC 67 Okara 14805/49-55	Excavation open cutting for irrigation	6357.38	6023.4	38293.0427
Construction of Drain, Soling, Nallah, Culverts etc at UC 67 Okara 14805/49-55	Excavation open cutting for irrigation	1776	6023.4	10697.5584
Construction of Drain, Soling, Sullag Carrier, Culverts etc Mouza Saifi, Battian Bhai ke UC 123 Okara 15042/42-48	Excavation open cutting for irrigation	3399.47	6023.4	20476.3676
Construction of Drain, Soling, Sullag Carrier, Culverts etc Mouza Saifi, Battian Bhai ke UC 123 Okara 15042/42-48	Excavation open cutting for irrigation	9909.88	6023.4	59691.1712
Construction of Drain, Soling, Sullag Carrier, Culverts etc Mouza Saifi, Battian Bhai ke UC 123 Okara 15042/42-48	Excavation open cutting for irrigation	128	6023.4	770.9952
Construction of Drain, Soling, Sullag Carrier, Culverts etc at UC 33 Chak no. 31/4L Okara 14798/15-20	Excavation open cutting for irrigation	2059	6023.4	12402.1806
Construction of Drain, Soling, Sullag Carrier, Culverts etc at UC 33 Chak no. 31/4L Okara 14798/15-20	Excavation open cutting for irrigation	4302	6023.4	25912.6668
Construction of Drain, Soling, Sullag Carrier, Culverts etc at 26/GD Jaboka Okara 15044/42-47	Earth Excavation in irrigation	2290	5707.85	13070.9765
Construction of Drain, Soling, Sullag Carrier, Culverts etc at 26/GD Jaboka Okara 15044/42-47	Earth Excavation in irrigation	2000	5707.85	11415.7
Construction of Drain, Soling, Culverts etc at Chak no.33/4L Okara 15044/30-35	Earth Excavation in irrigation	144	5707.85	821.9304
Construction of Drain, Soling, Culverts etc at Chak no.33/4L Okara 15044/30-35	Earth Excavation in irrigation	111	5707.85	633.57135
Construction of Drain, Soling, Culverts etc at Chak no.37/4L UC 85 Okara 23074/08-17	Excavation open cutting for irrigation	3953.5	6023.4	23813.5119
Construction of Drain, Soling, Culverts etc at Chak no.37/4L UC 85 Okara 23074/08-17	Excavation open cutting for irrigation	5507	6023.4	33170.8638
Construction of Drain, Soling, Sullag Carrier, Culverts etc at 26/GD Jaboka Okara 23074/18-32	Excavation open cutting for irrigation	2552	6023.4	15371.7168
Construction of Drain, Soling, Sullag Carrier, Culverts etc at 26/GD Jaboka Okara 23074/18-32	Excavation open cutting for irrigation	908	6023.4	5469.2472
Construction of Drain, Soling, Culverts etc at Shah Nawaz Khan UC82 Okara 14810/60-69	Excavation open cutting for irrigation	6070	6023.4	36562.038
Construction of Drain, Soling, Culverts etc at Shah Nawaz Khan UC82 Okara 14810/60-69	Excavation open cutting for irrigation	1836	6023.4	11058.9624
Construction of Drain, Soling, Culverts B.wall etc UC 127 Okara 14802/43-47	Excavation open cutting for irrigation	1365.38	6023.4	8224.22989
Construction of Drain, Soling, Culverts B.wall etc UC 127 Okara 14802/43-47	Excavation open cutting for irrigation	5548.13	6023.4	33418.6062
Construction of Drain, Soling, Culverts, Nallah Sewarage etc at UC68 Okara 23076/11-14	Excavation of Earth in ordinary Soil	78731	6023.4	474228.305
Construction of Drain, Soling, Culverts, Nallah Sewarage etc at UC128 Okara 23076/15-19	Excavation open cutting for irrigation	5548.13	6023.4	33418.6062
Construction of Drain, Soling, Culverts, Nallah Sewarage etc at UC128 Okara 23076/15-19	Excavation open cutting for irrigation	1900	6023.4	11444.46
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Tariq Abad UC11 Okara 23447/4752	Excavation open cutting for irrigation	2385	6023.4	14365.809
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Tariq Abad UC11 Okara 23447/4752	Excavation open cutting for irrigation	826	6023.4	4975.3284
Construction of Drain, Soling, Sullag Carrier, Culverts etc at UC29 Okara 23447/40-46	Excavation open cutting for irrigation	50	6023.4	301.17
Construction of Drain, Soling, Sullag Carrier, Culverts etc at UC29 Okara 23447/40-46	Excavation open cutting for irrigation	3486	6023.4	20997.5724
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Chak 35/1L UC-30 Okara 23447/35-39	Excavation open cutting for irrigation	5987	6023.4	36062.0958

Construction of Drain, Soling, Sullag Carrier, Culverts etc at Chak 44/2L UC-36 Okara 23447/28-34	Excavation open cutting for irrigation	1746	6023.4	10516.8564
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Chak 44/2L UC-36 Okara 23447/28-34	Excavation open cutting for irrigation	2193	6023.4	13209.3162
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Mardani UC-5 Okara 14808/18-21	Excavation open cutting for irrigation	1372	6023.4	8264.1048
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Mardani UC-5 Okara 14808/18-21	Excavation open cutting for irrigation	3920	6023.4	23611.728
PL of Tuff Tile, Drain, Soling, Culverts etc at Bangla Gogera UC-4 Okara 14808/21-25	Excavation open cutting for irrigation	4500	6023.4	27105.3
PL of Tuff Tile, Drain, Soling, Culverts etc at Bangla Gogera UC-4 Okara 14808/21-25	Excavation open cutting for irrigation	2661	6023.4	16028.2674
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.40/D UC-76 Okara 14808/57-62	Excavation open cutting for irrigation	5494	6023.4	33092.5596
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.40/D UC-76 Okara 14808/57-62	Excavation open cutting for irrigation	2186	6023.4	13167.1524
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.Dolowal UC-75 Okara 14808/50-56	Excavation open cutting for irrigation	3496.6	6023.4	21061.4204
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.40/4L UC-35 Okara 14808/11-19	Excavation open cutting for irrigation	729	6023.4	4391.0586
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.40/4L UC-35 Okara 14808/11-19	Excavation open cutting for irrigation	2902	6023.4	17479.9068
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.40/4L UC-35 Okara 14808/11-19	Excavation open cutting for irrigation	489	6023.4	2945.4426
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.40/4L UC-35 Okara 14808/11-19	Excavation open cutting for irrigation	1593	6023.4	9595.2762
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.40/4L UC-35 Okara 14808/11-19	Excavation open cutting for irrigation	4680	6023.4	28189.512
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.45/GD UC-44Okara 14806/37-42	Excavation open cutting for irrigation	4811	6023.4	28978.5774
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.45/GD UC-44Okara 14806/37-42	Excavation open cutting for irrigation	325	6023.4	1957.605
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.4/4I UC-37Okara 14806/43-48	Excavation open cutting for irrigation	546	6023.4	3288.7764
Construction of Drain, Soling, Sullag Carrier, Culverts etc chak no.4/4I UC-37Okara 14806/43-48	Excavation open cutting for irrigation	4368	6023.4	26310.2112
Construction of Drain, Soling, Culverts etc Mouza Aali Kay Sohag Okara 15038/28-33	Excavation open cutting for irrigation	844	5707.85	4817.4254
Construction of Drain, Soling, Culverts etc Mouza Aali Kay Sohag Okara 15038/28-33	Excavation open cutting for irrigation	2660	5707.85	15182.881
Construction of Drain, Soling, Culverts etc at Dograc Minar Zafar Nagar Okara 15038/42-46	Excavation in foundaton	1026	5707.85	5856.2541
Construction of Drain, Soling, Sullag Carrier, Culverts etc UC Muhammad NagarOkara 23448/76-81	Excavation open cutting for irrigation	617	5707.85	3521.74345
Construction of Drain, Soling, Sullag Carrier, Sewerage Culverts etc UC-3 Fateh pur Okara 15041/80-85	Excavation open cutting for irrigation	2017	5707.85	11512.7335
Construction of Drain, Soling, Sullag Carrier, Sewerage Culverts etc UC-3 Fateh pur Okara 15041/80-85	Excavation open cutting for irrigation	4185	5707.85	23887.3523
Construction of Drain, Soling, Sullag Carrier, Sewerage Culverts etc UC-41 Okara 15041/57-60	Excavation open cutting for irrigation	6542	5707.85	37340.7547
Construction of Metalled Road at Chak no.24/GD UC 24 Okara 15045/72-79	Excavation open cutting for irrigation	1000	6023.4	6023.4
Construction of Metalled Road at Chak no.24/GD UC 24 Okara 15045/72-79	Excavation open cutting for irrigation	4500	6023.4	27105.3
Construction of Soling etc Chak no.18/GD Okara 15041/66-71	Excavation open cutting for irrigation	6050	6023.4	36441.57
Construction of Soling etc Chak no.18/GD Okara 15041/66-71	Excavation open cutting for irrigation	4944	6023.4	29779.6896
Construction of Soling,Drain, culvert etc Chak no53/2L UC-27 Okara 15045/60-65	Excavation open cutting for irrigation	1047	6023.4	6306.4998

Construction of Drain, Soling, Sullag Carrier, Sewerage Culverts Tuff Tiles etc at Mouza Akbar UC- 01 Okara 14809/48-52	Excavation open cutting for irrigation	1529	6023.4	9209.7786
Construction of Drain, Soling, Sullag Carrier, Sewerage Culverts Tuff Tiles etc at Mouza Akbar UC- 01 Okara 14809/48-52	Excavation open cutting for irrigation	4158	6023.4	25045.2972
Construction of Drain, Soling, Culverts etc at chak No.15/1R UC 19 Okara 14809/44-47	Excavation open cutting for irrigation	2563	6023.4	15437.9742
Construction of Drain, Soling, Nallah at UC 7 Okara 14809/38-43	Excavation open cutting for irrigation	4179	6023.4	25171.7886
Construction of Drain, Soling, Nallah at UC 7 Okara 14809/38-43	Excavation open cutting for irrigation	1499	6023.4	9029.0766
Construction of Soling Nallah Drain at UC 10 Meerak 14809/34-38	Excavation open cutting for irrigation	1372	6023.4	8264.1048
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Chak no.4L Mahamat Dorshan Okara 23457/83-87	Excavation open cutting for irrigation	498	6023.4	2999.6532
Construction of Drain, Soling, Sullag Carrier, Culverts etc at Rohela Tejebu UC 101 Okara 23457/78-82	Excavation open cutting for irrigation	578	6023.4	3481.5252
Construction of Soling, Drain Nallah, Culvert UC 88 Okara 23457/71-77	Excavation open cutting for irrigation	1094	6023.4	6589.5996
Construction of Drain, Soling, Sullag Carrier, Culverts etc at UC No.87 Chak 3/SP Okara 23457/43-55	Excavation open cutting for irrigation	3129	6023.4	18847.2186
Construction of Drain, Soling, Sullag Carrier, Culverts etc at UC No.87 Chak 3/SP Okara 23457/43-55	Excavation open cutting for irrigation	3713	6023.4	22364.8842
Construction of Drain, Soling, Sullag Carrier, Culverts at Mouse Sharin Thatha Muoza Bhojan UC-2 Okara 14808/22-33	Excavation open cutting for irrigation	2945	6023.4	17738.913
Construction of Drain, Soling, Sullag Carrier, Culverts at Mouse Sharin Thatha Muoza Bhojan UC-2 Okara 14808/22-33	Excavation open cutting for irrigation	1772	6023.4	10673.4648
Construction of Drain, Soling, Sullag Carrier, Culverts B.wall UC-9 Okara 14808/13-21	Excavation open cutting for irrigation	2759	6023.4	16618.5606
Construction of Drain, Soling, Sullag Carrier, Culverts B.wall UC-9 Okara 14808/13-21	Excavation open cutting for irrigation	263	6023.4	1584.1542
Construction of Drain, Soling, Sullag Carrier, Culvert at Mehmood Shah Khagga Okara 23456/99-100	Excavation open cutting for irrigation	1083	6023.4	6523.3422
Construction of Drain, Soling, Sullag Carrier, Culvert at UC Mehmood Droshan Okara 23456/88-92	Excavation open cutting for irrigation	498	6023.4	2999.6532
Construction of Drain, Soling, at UC Dholiona 23456/75-82	Excavation open cutting for irrigation	4295	6023.4	25870.503
Construction of Drain, Soling, at UC Dholiona 23456/75-82	Excavation open cutting for irrigation	662	6023.4	3987.4908
Construction of Drain, Soling, at UC 109 23456/42-49	Excavation open cutting for irrigation	1107	6023.4	6667.9038
Construction of Drain, Soling, at UC 109 23456/42-49	Excavation open cutting for irrigation	3667	6023.4	22087.8078
Construction of Drain, Soling, at UC Jamal kot 23456/29-35	Excavation open cutting for irrigation	495	6023.4	2981.583
Construction of Drain, Soling, Sullag Carrier, Culvert at UC 91 Jundeka Okara 23078/76-82	Excavation open cutting for irrigation	1618	6023.4	9745.8612
Construction of Drain, Soling, Sullag Carrier, Culvert at Hakomat Garh Okara 23078/71-75	Excavation open cutting for irrigation	1062	6434.2	6833.1204
Construction of Drain, Soling, at UC Bawa Berut Okara 23078/63-70	Excavation open cutting for irrigation	3808	6023.4	22937.1072
Construction of Drain, Soling, at UC Nchal Mahar Okara 23078/46-52	Excavation open cutting for irrigation	304	6023.4	1831.1136
Construction of Drain, Soling, at UC Nchal Mahar Okara 23078/46-52	Excavation open cutting for irrigation	1455	6023.4	8764.047
Construction of Drain, Soling, at UC 95 Jamakot Okara 23078/41-45	Excavation open cutting for irrigation	510	6023.4	3071.934

Construction of Drain, Soling, Sullag Carrier, Culvert at UC 106 Bheela Ghulab Singh Okara 14804/43-51	Excavation open cutting for irrigation	574	6023.4	3457.4316
Construction of Drain, Soling, Sullag Carrier, Culvert at UC 106 Bheela Ghulab Singh Okara 14804/43-51	Excavation open cutting for irrigation	1600	6023.4	9637.44
Construction of Drain, Soling, at UC 105 B.Ameer Singh Okara 14804/34-42	Excavation open cutting for irrigation	1962	6023.4	11817.9108
Construction of Drain, Soling, nallah at Shahamad UC 94 Okara 13804/28-33	Excavation open cutting for irrigation	614	6023.4	3698.3676
Construction of Drain, Soling, Sullag Carrier, Culvert at UC 34 Chak 37/4L Okara 23452/06-12	Excavation open cutting for irrigation	1976	6023.4	11902.2384
Construction of Drain, Soling, Sullag Carrier, Culvert at UC 34 Chak 37/4L Okara 23452/06-12	Excavation open cutting for irrigation	4595	6023.4	27677.523
Const. of Drain Soling Sullage Carrier at UC 70	Earth Excavation	144	6023.4	867.3696
Const. of Drain Soling Culvter Nallah etc at UC 65 Chak no.33/1AL	Earth Excavation	1639.16	6023.4	9873.31634
Const. of Soling Nallah UC-20	Earth Excavation	848	6023.4	5107.8432
Const. of Drain Soling Culvert Nallah etc at UC Barat	Earth Excavation	904	6023.4	5445.1536
Const. of Drain Soling Culvert Nallah etc at UC 21 Chak 25/2R	Earth Excavation	1450	6023.4	8733.93
Const. of Drain Soling Culvert Nallah etc at UC 62 Chak no.5,6,7, 17,18/1AL	Earth Excavation	5976.69	6023.4	35999.9945
Const. of Drain Soling Culvert Nallah etc at UC 22	Earth Excavation	822	6023.4	4951.2348
Const. of Drain Soling Culvert Nallah etc at UC 2	Earth Excavation	1227	6023.4	7390.7118
Const. of Drain Soling Culvert Nallah etc at 4/GD, 9/GD UC 53	Earth Excavation	1057.24	5707.85	6034.56733
Const. of Drain Soling Cuvlert Nallah etc at chak no. 21/2L	Earth Excavation	286.59	5707.85	1635.81273
Construction of Drain, Soling, Nallah, Culverts UC No. 140 Bonga Saleh	Earth Excavation	1151.8	6023.4	6937.75212
Construction of Drain, Soling, Nallah, Culverts UC No. 140 Bonga Saleh	Earth Excavation	2124	6023.4	12793.7016
Construction of Drain, Soling, Nallah, Culverts UC No. 58 Chak No.5/1-RA Water Ganj	Earth Excavation	732.2	6023.4	4410.33348
Construction of Drain, Soling, Nallah, Culverts UC No. 58 Chak No.5/1-RA Water Ganj	Earth Excavation	595	6023.4	3583.923
Construction of Drain, Soling, Nallah, Culverts UC No.84 Vandla Jageer	Earth Excavation	313.5	6023.4	1888.3359
Construction of Drain, Soling, Nallah, Culverts UC No.52 L.Plot Fojjian Wala	Earth Excavation	4008	6023.4	24141.7872
Construction of Drain, Soling, Nallah, Culverts UC No.52 L.Plot Fojjian Wala	Earth Excavation	325.5	6023.4	1960.6167
Construction of Drain, Soling, Nallah, Culverts UC No.108 Dhuliyana	Earth Excavation	3523	6023.4	21220.4382
Construction of Drain, Soling, Nallah, Culverts UC No.108 Dhuliyana	Earth Excavation	662	6023.4	3987.4908
Construction of Drain, Soling, Nallah, Culverts UC No.21 Ckah No.25/2R	Earth Excavation	1494	6023.4	8998.9596
Construction of Drain, Soling, Nallah, Culverts UC No.21 Ckah No.25/2R	Earth Excavation	4944	6023.4	29779.6896
Construction of Drain, Soling, Nallah, Culverts UC No.71	Earth Excavation	1039.76	6023.4	6262.89038
Construction of Drain, Soling, Nallah, Culverts UC No.71	Earth Excavation	3709.38	6023.4	22343.0795
Construction of Drain, Soling, Nallah, Culverts UC No.23 Chak 33/2RA	Earth Excavation	4279	6023.4	25774.1286
Construction of Drain, Soling, Nallah, Culverts UC No.23 Chak 33/2RA	Earth Excavation	1456	6023.4	8770.0704
Construction of Drain, Soling, Nallah, Culverts UC No.44 Chak No.45/GD	Earth Excavation	3566	6023.4	21479.4444
Construction of Drain, Soling, Nallah, Culverts UC No.53 Chak No.4/GD	Earth Excavation	1118.4	6023.4	6736.57056
Construction of Drain, Soling, Nallah, Culverts UC No.53 Chak No.4/GD	Earth Excavation	270	6023.4	1626.318

Construction of Drain, Soling, Nallah, Culverts UC No.95 Jamal Kot	Earth Excavation	510	6023.4	3071.934
Construction of Drain, Soling, Nallah, Culverts UC No.87 Chak No.3/SP	Earth Excavation	751	6023.4	4523.5734
Construction of Drain, Soling, Nallah, Culverts UC No.87 Chak No.3/SP	Earth Excavation	1912	6023.4	11516.7408
Construction of Drain, Soling, Nallah, Culverts UC No.137 Koiki Bahawal	Earth Excavation	12607	6023.4	75937.0038
Construction of Drain, Soling, Nallah, Culverts UC No.80 Bhagwan Pura	Earth Excavation	784	6434.2	5044.4128
Construction of Drain, Soling, Nallah, Culverts UC No.57 Chak No.4/1R	Earth Excavation	3653	6023.4	22003.4802
Construction of Drain, Soling, Nallah, Culverts UC No.57 Chak No.4/1R	Earth Excavation	790	6023.4	4758.486
Construction of Drain, Soling, Nallah, Culverts UC No.65 Chak 33/1-AL	Earth Excavation	4026.24	6023.4	24251.654
Construction of Drain, Soling, Nallah, Culverts UC No.65 Chak 33/1-AL	Earth Excavation	248	6023.4	1493.8032
Construction of Drain, Soling, Nallah, Culverts UC No.86 Chak 1/SP	Earth Excavation	1942	6023.4	11697.4428
Construction of Drain, Soling, Nallah, Culverts UC No.68	Earth Excavation	78375	6023.4	472083.975
Construction of Drain, Soling, Nallah, Culverts UC No.98 Kani Pur	Earth Excavation	1654	6023.4	9962.7036
Construction of Drain, Soling, Nallah, Culverts UC No.98 Kani Pur	Earth Excavation	204	6023.4	1228.7736
Construction of Drain, Soling, Nallah, Culverts UC No.56 Chak 7/1R	Earth Excavation	2140.69	6023.4	12894.2321
Construction of Drain, Soling, Nallah, Culverts UC No.56 Chak 7/1R	Earth Excavation	7574	6023.4	45621.2316
Construction of Drain, Soling, Nallah, Culverts UC No.56 Chak 7/1R	Earth Excavation	420	6023.4	2529.828
Construction of Drain, Soling, Nallah, Culverts UC No.72 Chak 21/2L	Earth Excavation	1800	6434.2	11581.56
Construction of Drain, Soling, Nallah, Culverts UC No.82	Earth Excavation	4832	6023.4	29105.0688
Construction of Drain, Soling, Nallah, Culverts UC No.82	Earth Excavation	234.8	6023.4	1414.29432
Construction of Drain, Soling, Nallah, Culverts UC No.82	Earth Excavation	189.6	6023.4	1142.03664
Construction of Drain, Soling, Nallah, Culverts UC No.29 Chak 52/2L	Earth Excavation	509	6023.4	3065.9106
Construction of Drain, Soling, Nallah, Culverts UC No.29 Chak 52/2L	Earth Excavation	3486	6023.4	20997.5724
Construction of Drain, Soling, Nallah, Culverts UC No.66	Earth Excavation	6090	6023.4	36682.506
Construction of Drain, Soling, Nallah, Culverts UC No.66	Earth Excavation	185	6023.4	1114.329
Construction of Drain, Soling, Nallah, Culverts UC No.36 Chak 44/2L	Earth Excavation	1463	6023.4	8812.2342
Construction of Drain, Soling, Nallah, Culverts UC No.36 Chak 44/2L	Earth Excavation	1068	6023.4	6432.9912
Construction of Drain, Soling, Nallah, Culverts UC No.106	Earth Excavation	13996	6023.4	84303.5064
Construction of Drain, Soling, Nallah, Culverts UC No.105 Bonga Ameer Singh	Earth Excavation	66	6023.4	397.5444
Construction of Drain, Soling, Nallah, Culverts UC No.105 Bonga Ameer Singh	Earth Excavation	1287	6023.4	7752.1158
Construction of Drain, Soling, Nallah, Culverts UC No.127 Sher Garh	Earth Excavation	650	6023.4	3915.21
Construction of Drain, Soling, Nallah, etc Mouza Farid Kot, Ratta Khanna Dhup Sari, Jalal Kot	Earth Excavation	2096	5727.85	12005.5736
Construction of Drain, Soling, etc UC Muhammad Nagar	Earth Excavation	617	5727.85	3534.08345
Construction of Drain, Soling, etc Shereen Muafi, Fakhar Town, Bhuthanna	Earth Excavation	413.86	5727.85	2370.528
Construction of Drain, Soling, etc Shereen Muafi, Fakhar Town, Bhuthanna	Earth Excavation	960	5727.85	5498.736

Construction of Drain, Soling, etc Shereen Muafi, Fakhar Town, Bhuthanna	Earth Excavation	315	5727.85	1804.27275
Construction of Drain, Soling, etc Mouza Qila Tara Singh	Earth Excavation	3958	5702.85	22571.8803
Construction of Drain, Soling, etc Mouza Qila Tara Singh	Earth Excavation	326	5727.85	1867.2791
Construction of Drain, Soling, etc Mouza Qila Tara Singh	Earth Excavation	363.5	5727.85	2082.07348
Construction of Drain, Soling, etc Mouza Qila Tara Singh	Earth Excavation	3224	5727.85	18466.5884
Construction of Drain, Soling, etc UC No.65 Chak No.32/1AL, 34	Earth Excavation	3215	5707.85	18350.7378
Construction of Sullage Carrier UC 124 Chak No.17/D, Bhutta Muhabbat	Earth Excavation	6304	5707.85	35982.2864
Construction of Drain, Soling, etc Chak No.48/D, 56/AD, 55/BD, 52/D, 51/D	Earth Excavation	1844	5707.85	10525.2754
Construction of Drain, Soling, etc Chak No.48/D, 56/AD, 55/BD, 52/D, 51/D	Earth Excavation	273	5707.85	1558.24305
Construction of Drain, Soling, etc Dilawar Kot Qila Hari Chand	Earth Excavation	866.6	5707.85	4946.42281
Construction of Drain, Soling, etc Chak No.28/D, Qila Jiwind Singh	Earth Excavation	3143	5707.85	17939.7726
Construction of Drain, Soling, etc Chak No.28/D, Qila Jiwind Singh	Earth Excavation	1919	5707.85	10953.3642
Construction of Drain, Soling, etc Chak No.38/D Khurd, Chak Fazal Shah	Earth Excavation	533	5707.85	3042.28405
Construction of Drain, Soling, etc Chak No.38/D Khurd, Chak Fazal Shah	Earth Excavation	288	5707.85	1643.8608
Construction of Bridge Mouza Dograi Zafar Nagar	Earth Excavation	1026	5707.85	5856.2541
Construction of Drain, Soling, etc Chak No.11/1L, 12/1L. 17/1L	Earth Excavation	285.43	5707.85	1629.19163
Construction of Drain, Soling, etc Chak No.11/1L, 12/1L. 17/1L	Earth Excavation	366.25	5707.85	2090.50006
Construction of Drain, Soling, etc Chak No.11/1L, 12/1L. 17/1L	Earth Excavation	1722	5707.85	9828.9177
Construction of Drain, Soling, etc Chak No.4/1AL UC 61	Earth Excavation	1083.45	5707.85	6184.17008
Construction of Drain, Soling, Nallah, Culverts Chak no.21/1 RB	Earth Excavation	807.35	5707.85	4608.2327
Construction of Drain, Soling, Nallah, Culverts Chak no.21/1 RB	Earth Excavation	1264.22	5707.85	7215.97813
Construction of Drain, Soling, Nallah, Culverts etc Mouza Abadi Bhai Raokey Mamchrian	Earth Excavation	97.75	5707.85	557.942338
Construction of Drain, Soling, Nallah, Culverts etc Mouza Abadi Bhai Raokey Mamchrian	Earth Excavation	739.7	5707.85	4222.09665
Construction of Drain, Soling, Nallah, Culverts etc at 13,14,15,16/1L	Earth Excavation	1081.7	5707.85	6174.18135
Construction of Drain, Soling, Nallah, Culverts etc at 13,14,15,16/1L	Earth Excavation	739.2	5707.85	4219.24272
Construction of Drain, Soling, Nallah, Culverts etc at 13,14,15,16/1L	Earth Excavation	141.1	5707.85	805.377635
				3793159.243213

**Annexure-Z
Para 9.4.2.6**

Sr. No.	Tehsil	Property No.	Tenant	Amount
1	Rwp		Habib Bank Ltd.	19005
2	Rwp		National Bank	18167
3	Chak Beli Khan	1	Qazi Abdul Sattar Current at site:Master Masoad s/o Muhammad Nawaz	5335
4	Chak Beli Khan	2	Muhammad Altaf Current at site: Javed Akhter s/o Fazal Khan	2515.7
5	Chak Beli Khan	3	Current at site:Nadeem Ishaq s/o Muhammad Ishaq	2287
6	Chak Beli Khan	4	Muhammad Ashraf Current at site:Kamran s/o Nawaz Hussain	2287
7	Chak Beli Khan	5	Malik Zafar Iqbal Current at site:Muhhammad Naseer s/o Muhammad Riaz	2287
8	Chak Beli Khan	6	Mehmood Ahmed C/O Ch.Ghulam Hussain Current at site:Yasir Mahmood s/o Abdul Khaliq	2287
9	Chak Beli Khan	07 to 11	Ch. Ghulam Hussain	11435
10	Chak Beli Khan	12	Ch. Gulab Khan	2287
11	Chak Beli Khan	13 to 14	Muhammad Akram(Died)	4574
12	Chak Beli Khan	15	Ch. M Bashir	2287
13	Chak Beli Khan	16	Ch. Shamim Ahmed	2515
14	Chak Beli Khan	17	Ch. M Masood Khan s/o Sultan Khan	2287
15	Chak Beli Khan	18	Ch. Muhammad Ishaq	2287
16	Chak Beli Khan	19	Tariq Mehmood (Tariq Hussain s/o Ghulam Muhammad)	2516
19	Chak Beli Khan	22	Ch. Naveed Ahmed Current: Muhammad Riaz s/o Muhammad Anwer	2287
20	Chak Beli Khan	23	Anwar Baig s/o Jaffar Khan	2287
21	Chak Beli Khan	24	Raja Mushtaq Ahmed s/o Muhammad Nawaz	2287
22	Chak Beli Khan	25	Khalil Ahmed Current: Javed Akhter s/o Alif Din	2516
23	Chak Beli Khan	26	Khalil Ahmed s/o Sher Muhammad	2516
24	Chak Beli Khan	27 to 28	Ch. Mushtaq Ahmed Current at Shop No.27 Muhammad Shabbir s/o Muhammad Ria 28: Shakir Hussain	4574
25	Gujar Khan	01 to 05	National Highways	-
26	Gujar Khan	6	Muhammad Yaseen (Died)	2685
27	Gujar Khan	7	Ifikhar Hussain	2985
28	Gujar Khan	8	Muhammad Ijaz (Died) at site: Jamshaid Shah	2985
29	Gujar Khan	9	Noor Muhammad	3045
30	Gujar Khan	10	Javed Iqbal Current at site: Muhammad Riast	4050
31	Gujar Khan	11 to 12	Sh.Javed	-
32	Gujar Khan	13	Muhammad Shakeel	7790
33	Gujar Khan	14	Muhammad Aslam(Died) at site: Muhammad Umer (son)	3220
34	Gujar Khan	15	Raja Muhammad Riaz	2030
35	Gujar Khan	16	Sh. Javed	-
36	Gujar Khan	17	Asad Hussain Shah	1780
37	Gujar Khan	18	Sajjad Haider Current: Muhammad Shafiq	1525
38	Gujar Khan	19 to 20	Adalat Hussain	3045
39	Gujar Khan	21	Abdul Qadeer	1525
40	Gujar Khan	22	Muhammad Zahid	1525
41	Gujar Khan	23	Abdul Razzaq	1525
42	Gujar Khan	24	Nawaz Hussain	4250
43	Gujar Khan	25	Tahir Rasheed	4460

Sr. No.	Tehsil	Property No.	Tenant	Amount
			Current at site/ possessor: Habib Mirza	
44	Gujar Khan	26	Sh. Abdul Raheem	7720
45	Gujar Khan	27	Sh. Abdul Raheem	5415
46	Gujar Khan	28	Muhammad Arshad	3045
47	Gujar Khan	29 to 30	Saif-ur-Rehman Current at site: Ch. Khushal Khan	5975
48	Gujar Khan	31	Kaleem Asghar Current at site: Adeel Ahmed	5265
49	Gujar Khan	32	Zakir Hussain	9105
50	Gujar Khan	33	Abdul Qaddus	3295
51	Gujar Khan	34 to 35	Shahzaib	3045
52	Kahuta	1	Sajid Mehmood	6592
53	Kahuta	2	Chand Rizwan	6592
54	Kahuta	3	Raja Gulshan	5732
55	Kahuta	4	Sh. M. Ramzan	5732
Total rent per month				87148
Rent Per year				1045776
50% increase for the year from July 16 to june,2018 (24 months)				2091552

**Annexure-AA
Para 10.4.2.18**

Sch. No.	Scheme Value (million)	Name of Scheme	Name of Approved Tenderer	Approved Below Rate in percentage	Value of contract as per tender approval rate	Amount Paid	Excess Payment (Rs)
144	0.8	Const. of soling shahzad pur hukam pur	Muhammad Ali Hassan	40.05	479,600	799,151	319,551
259	0.5	Const.of drain, soling,culvert, Chak # 54,53 SBs	Sami Ullah	14.01	429,950	459,669	29,719
263	0.975	Const. of soling,Jinnahbad Chaka #55 SB	Lajak Go Traders	15.60	822,900	974220	151,320
264	0.875	Const.of drain, soling,culvert, Chak # 58 SB	Sami Ullah	14.01	752,413	756476	4,064
267	0.5	Const.of drain, soling,culvert, Chak # 61 SB	Abdul Sattar Dogar	15.00	425,000	496,959	71,959
268	0.5	Const.of drain, soling,culvert, Chak # 60 SB	Abdul Sattar Dogar	15.00	425,000	494,551	69,551
269	0.5	Const.of drain, soling,culvert, Chak # 63 SB	Abdul Sattar Dogar	15.00	425,000	489,020	64,020
272	0.6	Const.of drain, soling,culvert, Chak # 48 SB	Muzafer Nawaz	15.00	510,000	540,000	30,000
278	0.7	Const.of drain, soling,culvert, Chak # 188 SB	Muhammad Haroon And Co.	14.30	599,900	629,000	29,100
284	0.6	Const.of drain, soling,culvert, Chak # 127 SB	Tanzil Ur Rehman	8.75	547,500	574,873	27,373
87		Const. of Drain soling Culverts Chak No 131 SB	Tanzeel u Rehman	20.50	795000	834,751	39,751
90		Const. of Drain soling Culverts Madrisa Abu Huraira Bhagtanwala	Rana Awais	8.55	1829000	1,999,514	170,514
Total							1,006,922

**Annexure-AE
Para 11.4.2.2**

Name of Scheme	Chapter 14 1:2:4			Ch 10 1:2:4			
Name of Scheme	Qty	Rate	Amount	Qty in sft	Rate	Amount	Difference
Construction of PCC, Drain and Nallah at UC Feroz Wattuwan 16529/1-5	7799	21724.8	1694317.2	23422	6241.3	1461837.3	232479.87
Construction of PCC, Drain and Nallah at Street Khushi Mohd, Farzand UC-66 Feroz Wattuwan 16529/5-10	4438	21724.8	964146.62	13315	6241.3	831029.1	133117.53
Construction of PCC, Drain and Nallah at street Naukhar Dera Hassan UC-68 16529/92-97	4264	21724.8	926345.47	14020	6241.3	875030.26	51315.212
Construction of PCC, Drain and Nallah at street Masjid Wala Bazar Haveli Jaan Mohd Jhamke UC-69 16529/82-91	5250	21724.1	1140515.3	15768	6241.3	984128.18	156387.07
Construction of PCC, Drain and Nallah at Jalar Hajran 16529/74-75	1613	21724.1	350409.73	4300	6241.3	268375.9	82033.833
Construction of PCC, Drain/ Nallah at Dera Dhilam UC 84 Makki 460 16529/65-70	3633	21724.1	789236.55	10006	6241.3	624504.48	164732.08
Construction of PCC, Drain and Nallah at Jatri Road to Dera Mailyan UC 81 Sacha Soda 16529/59-64	4178	21724.1	907632.9	12398	6241.3	773796.37	133836.52
Construction of PCC, Drain and Nallah at Jandiala Sher Khan UC 7216529/56-58	6303	21724.1	1369270	18928	6241.3	1181353.3	187916.76
Construction of PCC and Drain Village Peddiyan wala, Dera Inayat Gujran, Dera Rafi to Grave yard UC 80 16529/49-52	1640	21724.1	356275.24	4925	6241.3	307384.03	48891.215
Construction of PCC and Drain at Kot Chiragh Dera Awan UC 85 16529/45-48	3864	21724.1	839419.22	11604	6241.3	724240.45	115178.77
Construction of PCC and Drain at Nangal Eissa UC11 Nangal Sahdan 11335/43-45	1094	21724.1	237661.65	3432	6241.3	214201.42	23460.238
construction of PCC, Drain & Nallah at Village Sarfawala Mashmola Goil uc 20 Labanwala 22005/47-54	3113	21881.65	681175.76	10197	6314.55	643894.66	37281.101
Construction of PCC, Soling, Nallah, Drain at Haveli Inayat to Saim Nallah Mandyali UC 26 16531/91-94	4926	21724.1	1070129.2	14928	6241.3	931701.26	138427.9
Construction of PCC at Main Bazar Novay Wala Road Burj Attari UC 32 16531/97-98	4156	21724.1	902853.6	8800	6241.3	549234.4	353619.2
Construction of PCC, Soling, Nallah, Drain at Chak no.42 UC 22 16531/88-90	5017	21724.1	1089898.1	14689	6241.3	916784.56	173113.54
Construction of PCC, Nallah Mouza at Kalal Waz 16531/75-78	790	21724.1	171620.39	2372	6241.3	148043.64	23576.754
Const. of soling, Nallah from New Chohan Babukwal UC 21 Barath 16531/71-73	2982	21724.1	647812.66	10164	6241.3	634365.73	13446.93
Construction of PCC, Drains,	3465	21724.1	752740.07	10709	6241.3	668380.82	84359.248

Nallah and Soling at Main Bazar Street Jamia Masjid Shamkey uc 24 16531/62-65							
Construction of PCC, Drains, Nallah and Soling at Main Bazar Janazgah uc 33 16531/59-61	5609	21724.1	1218504.8	11934	6241.3	744836.74	473668.03
Construction of PCC, Drains, Nallah and Soling at Main Bazar Dera Siraj Kot uc 25 16531/55-58	5680	21724.1	1233928.9	15560	6241.3	971146.28	262782.6
Construction of PCC, Soling, Near Mission Kallar Stop Towards Millo UC 35 16531/52-53	5127	21724.1	1113794.6	12084	6241.3	754198.69	359595.92
Construction of Drain & PCC at dera Ashraf UC 8 Ratta Gujran 13995/73-75	1948	21724.1	423185.47	6018	6241.3	375601.43	47584.034
Construction of Sawerage & PCC Hadokay at UC 16 Noon 13995/66-72	1802	21724.1	391468.28	5619	6241.3	350698.65	40769.635
Construction of Sawerage & PCC at Qila maseeta Gali Shahbaz Chatha Wali UC 16 Noon 13995/59-65	1099	21724.1	238747.86	3693	6241.3	230491.21	8256.65
Construction of PCC & Drains at Jalal Town at ward no.2 UC 13 Dhrur Muslim 13995/40-42	253	21724.1	54961.973	569	6241.3	35512.997	19448.976
Construction of PCC Road dera Walayat Shah Ittehad Chemicals Panga Restaurant Shamkey UC 24 13820/86-89	2052	21724.1	445778.53	5831	6241.3	363930.2	81848.329
Construction of PCC, Drain, Nallah, Soling Nangal Sadan Narawal Road 13820/66-70	846	21724.1	183785.89	2931	6241.3	182932.5	853.383
Construction of PCC, Drain at Tayyaba dost Mohammad uc-10 13820/61-65	2162	21724.1	469675.04	6930	6241.3	432522.09	37152.952
Laying of S. pipe Nallah PCC Soling at streets Burj Attari uc32 13820/55-60	1828	21724.1	397116.55	5640	6241.3	352009.32	45107.228
construction of PCC, Soling, Nallah in Streets Village Chah Maido Khurd 13819/97-99	5796	21724.1	1259128.8	11480	6241.3	716501.24	542627.6
construction of PCC, Soling, Nallah at Dera Paalan Wala Easharkay uc 80 13819/97-99	986	21724.1	214199.63	2962	6241.3	184867.31	29332.32
construction of Drain Nallah at Mohallah Afghanan Jandiala Sher Khan uc 72 Peer Waris Shah 13819/78-81	6322	21724.1	1373397.6	18986	6241.3	1184973.2	188424.38
Construction of PCC, Drain and Nallah at Village harchand UC 78 13819/70-73	6882	20668.8	1422426.8	21317	6188.5	1319202.5	103224.27
Construction of PCC, Drain, Nallah, Culverts Dheenger Bath UC78 13819/63-69	2170	20668.8	448512.96	6955	6188.5	430410.18	18102.785
Construction of Soling, PCC, Drain, Culverts at Village Kaloke 13819/41-44	3135	20668.8	647966.88	9414	6188.5	582585.39	65381.49
Construction of Soling, PCC, Drains Fateh Rehan uc 20 16533/43-45	3231	21724.1	701905.67	9703	6241.3	605593.34	96312.332
Construction of Sewerage, PCC Samanzar Colony Butta Rehmat	2785	21724.8	605035.68	8356	6241.3	521523.03	83512.652

pura to Marat Colony uc 27 16533/32-36							
Construction of Soling, PCC, Drains, Nallah at Nawar pind uc 33 16533/25-31	1283	21724.1	278720.2	3850	6241.3	240290.05	38430.153
Construction of Soling, PCC at Chokianan wala Bazar Burj Attari uc 32 16533/6-10	4604	21724.1	1000177.6	13812	6241.3	862048.36	138129.21
Construction of Soling,PCC,Drains,Nallah Barkat Colony Burj Attari uc32 16533/1-5	2334	21724.1	507040.49	6814	6241.3	425282.18	81758.312
Construction of PCC & Drains at Chak no.25 Chritian Arcade uc 18 13823/67-73	2013	21724.1	437306.13	6163	6241.3	384651.32	52654.814
Construction of PCC,Drain, Nallah at Siri Rampura uc 12 13823/63-67	1787	20668.8	369351.46	244	6188.5	15099.94	354251.52
Construction of PCC, Drains, Nallah at Haji Afzal Mughal wala Bazar Zafar park nangal Kaswal UC 14 13823/30-34	3896	20668.8	805256.45	11807	6188.5	730676.2	74580.253
Construction of PCC, Drains, Nallah & Soling at loharanwala UC 10 13823/20-23	3006	20668.8	621304.13	8528	6188.5	527755.28	93548.848
Construction of PCC, Drains, Nallah & Soling at Maqbool pur Mian Dhodhay UC 09 13823/7- 15	10069	20668.8	2081141.5	24559	6188.5	1519833.7	561307.76
Construction of PCC, Nallah, Drain at Dera Odhan, Kot Sohnda UC 82 16532/85-87	2021	21724.8	439058.21	6932	6241.3	432646.92	6411.292
Construction of PCC,Drain at Dera Noor Din and Kot Sohnda UC 82 16532/82-84	1725	21724.8	374752.8	5181	6241.3	323361.75	51391.047
Construction of PCC & Drain at Mouza Challaran Laggar UC 85 16532/14-16	5238	21724.8	1137945	15733	6241.3	981943.73	156001.3
Construction of Sewerag, Nallah, Drains, PCC Islampura Mouza Jhumran uc 74 16528/90-93	3453	21724.8	750157.34	10370	6241.3	647222.81	102934.53
Construction of PCC, Soling, Nallah, Drain, Culverts at Dera Jatt Jatri Kohna UC83 16528/79-84	5443	21724.8	1182480.9	17545	6241.3	1095036.1	87444.779
Const. of PCC, Soling, Nallah, Drain, Culverts at Dheenger Bath 16528/74-78	4728	21724.8	1027148.5	15066	6241.3	940314.26	86834.286
Construction of PCC and Drain at Manga Virkan uc-83 16528/59-62	2771	21724.8	601994.21	8321	6241.3	519338.57	82655.635
Construction of PCC Mouza chah Chandu Kharian Wala uc63 16528/14-15	2500	21724.8	543120	5000	6241.3	312065	231055
C/O of PCC,Soling Drain,Nallah Mohallah Meeran MKalokay 16528/11-13	287	21724.8	62350.176	861	6241.3	53737.593	8612.583
Construction of PCC, Soling, Drain, Nallah Mohallah Deendar Kalokay 16528/8-10	1195	21724.8	259611.36	3588	6241.3	223937.84	35673.516
Construction of PCC, Soling, Drain, Nallah at Mohallah Meeran Mustafa 16528/4-7	5268	21724.8	1144462.5	14804	6241.3	923962.05	220500.41
Construction of PCC, Soling, Drain, Nallah at Mohallah	3856	21724.8	837708.29	11686	6241.3	729358.32	108349.97

Deendar Kalokay UC-71 16528/1-3							
Construction of PCC and Drain from Mian road to Chah Rasoola to Jamia Masjid Chowk Chah Village UC-41 Marh Bhungwa 16530/48-54	4764.96	21724.8	1035178	14309	6241.3	893067.62	142110.41
Construction of Nallah in front of G.School village Teenday Kot Mehmood, Const. of PCC, Drain in street Ashraf Wali Tibba, Village Ladhkay, Village Samulana, village Kot Mahmood UC-43 16530/36-43	3171.18	21724.8	688932.51	9523	6241.3	594359	94573.514
Construction of PCC & Drain at Kajranwali UC-3 13992/81-85	3099.79	21724.8	673423.18	10688.93	6241.3	667128.19	6294.9898
Construction of PCC, Drain at Bootipur Kot Salar Qureshianwala UC-42 13992/68-71	1414.49	21724.8	307295.12	4562.88	6241.3	284783.03	22512.094
Construction of PCC, Drain at Kala Gujjar Qureshianwala UC-42 13992/64-68	629.92	21724.8	136848.86	2172.13	6241.3	135569.15	1279.7105
Construction of PCC, Drain at Dhodhi Marty UC-42 13992/61-64	1482.19	21724.8	322002.81	4781.26	6241.3	298412.78	23590.033
Construction of PCC, Drain at Sheray wala Qureshianwala UC-42 13992/59-61	1412.07	21724.1	306759.5	4555.06	6241.3	284294.96	22464.539
Construction of PCC, Soling, Drain, Nallah and Culvert B.wall of Janazgah at Village Akbarpura UC-4 13992/37-45	2061.15	20668.8	426014.97	4477	6188.5	277059.15	148955.83
Construction of PCC, Soling, Drain & Nallah at Village Ladhay ke Muridkey UC-4 13992/16-22	1332.01	20389.8	271594.17	3993.2	6188.5	247119.18	24474.993
Construction of PCC, Soling, and Drain at Main Bazar Village Bhuray Oth Ladhay ke Muridkey UC-4 13992/5-12	2754.5	20668.8	569322.1	7599	6188.5	470264.12	99057.981
construction of PCC Flooring, Drain, Nallah at streets Haveli Asif Wali, UC Nangal Bucher Muridke 2004/ 41-52	4164.07	21724.1	904606.73	14189	6241.3	885578.06	19028.674
construction of B. wall of certain G.Yards & Nallah and soling at different streets uc Gharyal Kalan #1 22004/ 27-35	1271.71	21724.1	276267.55	3818.95	6241.3	238352.13	37915.426
Const. of PCC Streets in different streets Village Nangle Work, Murdana, Dhigara, Burj Mehta Sujja uc3 22004/ 17-26	4337.32	21724.1	942243.73	13025	6241.3	812929.33	129314.41
Construction of PCC Drains, Nallah at Makki 460 UC 84 13826/76-78	2288	21724.1	497047.41	6935	6241.3	432834.16	64213.253
Const. of PCC, Soling, Drain, Culverts, Earth filling at Mohallah Mateen Park uc 55 Jeevanpura KHurd Skp 13821/50-54	3346	21724.1	726888.39	10048	6241.3	627125.82	99762.562
Const. of PCC, Soling, Drains, Culverts at Chah chandu Kalan uc63 13821/32-34	5636	20668.8	1164893.6	11272	6188.5	697567.72	467325.85
Const. of PCC, Soling, Drains,	5814	20668.8	1201684	17459	6241.3	1089668.6	112015.47

Culverts Main Bazar Village Kot Sohnda uc82 13821/27-31							
Const. of Nallah, PCC, Soling at Rustam Park uc-10 13822/61-66	1993	20668.8	411929.18	6040	6188.5	373785.4	38143.784
Const. of PCC, Nallah, Drain at Dhror Hindke UC 12 13822/40-52	3193	20668.8	659954.78	6147	6188.5	380407.1	279547.69
Const. of PCC,Soling,Drains at Mustafa Town Bashir Town uc-29 22008/42-44	3471	21724.8	754067.81	10412	6241.3	649844.16	104223.65
Const. of PCC,Drains, Soling at Sarai UC-22 22008/12-15	1106	21724.8	240276.29	3319	6241.3	207148.75	33127.541
Const. of PCC,Drains at different streets feroz wattuwan 13997/92-95	5206	21724.8	1130993.1	15634	6241.3	975764.84	155228.25
construction of Nallah,PCC,Culverts, Drains at Baba Sufi Zulifqar Gujran Road Khariyan Wala No.63 13997/96-98	4054	21724.8	880723.39	13617	6241.3	849877.82	30845.571
const of PCC, Drains, Nallah at Warha Pehlolian & Village Keeran uc 87 13997/72-74	6130	21724.8	1331730.2	19029	6241.3	1187657	144073.26
const of PCC, Drains, Nallah, Culverts in streets of Village Lagar UC 85 & Dera Gujran 455 13997/66-71	5298	21724.8	1150979.9	17125	6241.3	1068822.6	82157.279
const of PCC, Drains, Nallah, Sawerage Mohallah Gill Da thatha Jabran Islampura Mohallah Arriyan wala UC 74 Jhabran 13997/58-62	4004	21724.8	869860.99	12114	6241.3	756071.08	113789.91
const of PCC & Nallah at Rasool Town at Mohallah Kharianwala uc-63 22001/25-28	3805	21724.8	826628.64	11427	6241.3	713193.35	113435.29
Construction of PCC Floor, Nallah, Drains at Jaranwala Road Burj Attari uc 32 13820/14-16	6693	21724.8	1454040.9	20099	6241.3	1254438.9	199601.98
Construction of PCC Floor, Nallah, Drains at Melay Mulanber Melay Shashu uc 90 13824/89-91	1729	20668.8	357363.55	3435	6188.5	212574.98	144788.58
Construction of Soling, Drains, Nallah PCC, at Dera Bhalaran /de uc 73 22010/38-44	3070	21881.65	671766.66	9268	6314.55	585232.49	86534.161
Construction of Soling, Drains, PCC at Mouza Virkan uc 58 22010/33-37	2293	21881.65	501746.23	7193	6314.55	454205.58	47540.653
Construction of Soling, Drains, PCC at Chak no. 171/RB, CHAK no.538/RB Jatri uc 94 22010/29-32	2972	21724.8	645661.06	9238	6241.3	576571.29	69089.762
Const. of PCC, Drain, Nallah, soling Ghayi Minara Dera Jaat , Adil Town Machikay, uc 53 Ghayi Minara 22012/04-08	5934	21881.65	1298457.1	17834	6314.55	1126136.8	172320.26
Construction of PCC at village Chah Chandu uc 63 22012/1-03	2675	21881.65	585334.14	5350	6314.55	337828.43	247505.71
Construction of PCC, Floor, Drains, Nallah Mouza Laggar uc 85 13825/18-22	6134	20668.8	1267824.2	12268	6188.5	759205.18	508619.01
Construction of PCC, DRAIN, Nallah Main Bazar village Ali pur Tibba Bhaiyan wala Kalan	3474	21881.65	760168.52	10220	6241.3	637860.86	122307.66

UC17 14790/49-55							
Construction of PCC, Drains Soling at Dera Rai Zafar Hussain Mouza Nazira virkan uc 58 14789/69-71	3793	21881.65	829970.98	9031	6314.55	570267.01	259703.97
Construction of PCC, Drains at Ali Nagar Changar Colony, at Malkan wala bazar village Malian Kalan UC 45 14789/45-49	4186	21724.8	909400.13	13125	6241.3	819170.63	90229.503
construction of PCC, Drains at chak no. 4 Rehmanabad UC-91 Rehmanabad 22007/01-06	1596	21724.8	346727.81	4494	6241.3	280484.02	66243.786
Construction of PCC, Drain, Nallah, Soling At Baddo Muridke UC-57 22007/11-15	3450	21881.65	754916.93	10859	6314.55	685696.98	69219.941
const. of Drain, Nallah,PCC, Manal pur UC 20 14786/75-82	904	20881.65	188770.12	2739	6314.55	172955.52	15814.592
construction of PCC, Drains, Nallah Butta wala Bazar Bedad uc 15 22002/27-35&40-48	6289	21724.8	1366272.7	20830	6241.3	1300062.8	66209.882
							12,004,875.9693

**Annexure-AC
Para 11.4.2.3**

Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate	Excess amount	
Repairing of Metalled Road Village Gharyal Khurd stop Towards GPS Saleem Pura Gharyal Kalan uc1	DST on Road Edging	21480	23093	1613	1532.27	24715.515	
laying of RCC sewer Pipe 12" Dia construction of PCC Floor different streets at Mouza faizpur Khurd uc31	CC 1:6:18	183	657	474	9709.85	46024.689	
	Cement Sand Plaster	499	1199	700	1706.8	11947.6	
	PCC 1:2:4	4090.86	4204	113.14	20668.8	23384.68	
	Fabrication of mild steel	497	520	23	9966.15	2292.2145	
Special Repair of Metalled Road Bhatta Stop to Abdullahpur Colar, Safdarabad	3 Coat Bitument	16500	16750	250	3070.15	7675.375	
construction of Nallian, soling , PCC Floor Culverts etc Shadman virkan UC 57	RCC 1:2:4	181	186	5	335.9	1679.5	
	Fabrication of mild steel	555	560	5	9966.15	498.3075	
	Pacca B/W in F/P 1:5	282	1922	1640	17815.3	292170.92	
	PCC (1:6:18)	120	2025	1905	9709.85	184972.64	
construction of Nallian, soling , PCC Floor Culverts at Main Bazar Streets At Village Sohnda Uc 82	PCC 1:2:4	5656	5894	238	20668.8	49191.744	
	Fabrication of mild steel	478	550	72	9966.15	7175.628	
	RCC 1:2:4	156	164	8	335.9	2687.2	
construction of Nallian, soling , PCC Flooring Pulleya Village Rachand UC 91	Earth filling upto 1 mile	61883	62311	428	8108.35	34703.738	
repairing of Metalled Road PCC Soling and Nallah Sangla Hill Road to Abdullah Pur Kolar Remaining portion uc 99 16534/49	PCC (1:6:18)	175	1673	1498	9828.65	147233.18	
	Pacca B/W in F/P 1:5	187	1792	1605	17899.5	287286.98	
	PCC 1:2:4	39	381	342	21724.8	74298.816	
	Cement Sand Plaster	200	1912	1712	1719.85	29443.832	
16534/48	base course	1415	1420	5	10676.04	533.802	
16534/48	Taring 3 Coat	4250	4274	24	3295.62	790.9488	
construction of Nallian, soling , PCC Floor Culverts at Patti Saghar Wali Near Masjid Rehman Wali Khan Colony Jhabran uc74 Jhabran 13997/63-67	Earth filling upto 1 mile	23454	23995	541	8119.15	4392.4602	
	13997/64-65	PCC (1:7:20)	3268	3273	5	9428.1	47.1405
	13997/64-65	PCC 1:2:4	3268	3273	5	21724.8	1086.24
construction of Nallah PCC at Rasool Town UC 63 Kharianwala 22001/31-35	Excavation in foundation	162.5	1803	1640.5	5054.35	8291.6612	
	22001/31-35	PCC 1:2:4	34.75	385	350.25	21724.8	76091.112
22001/31-35	Cement Sand Plaster	200	2220	2020	1719.85	34740.97	
construction of Nallah PCC, Drains, Culverts and earth filling at mohallah bambanwala, UC-55 Jeevanpura Khurd 14788/51	Pacca brick work f/p 1:5	266	404	138	7908.6	10913.868	
	Construction of Tega	517	1252	735	5520.5	40575.675	
	Construction of Drain	735	755	20	102.1	2042	
Construction of PCC and Drains at Kot Pindi Das UC 25 Kot Pindi Das.	PCC 1:2:4	4223	4678	455	21724.8	98847.84	

22008/37-39,33						
Construction of PCC, Drains, Nallah and Soling at Hakeem Pura uc 24 Shamkay 16531/78-82	Pacca brick work f/p 1:5	1010	1048	38	17899.5	6801.81
	PCC (1:6:18)	964	1039	75	9828.65	7371.4875
Construction of PCC Road Jamal town Kot Abdul Malik 16533/37-39&48-50	earth filling	123793	124091	298	10600.5	31589.49
	Pacca Brick Work 1:4 OTB i/c c/masonry	23	438		20688.65	
	PCC 1:2:4	3.24	62	58.76	21724.8	12765.492
Construction of Drains, Nallah & PCC Village Mandiyali 16533/37-39&48-50	PCC (1:6:18)	28.125	386	357.875	9991.95	35758.691
	Pacca 3" Flat Brick 1:5	75		1030	955	52169.263
	Pacca brick on edge reimbursement	75	1030	955	8046.75	76846.463
	Tega formed	100	1373	1273	5625.25	71609.433
	Punjab Drain	100	1373	1273	103.95	132328.35
construction of PCC, Drains, Nallah Butta wala Bazar Bedad uc 15 22002/27-35&40-48	CC 1:6:18	956	1108	152	9828.65	14939.548
Construction of PCC, Drains Basheer Town UC 39 CHAK 14789/79-83	CC 1:7:20	10813	11083	270	9607.95	25941.465
	PCC 1:2:4	10813	11012	199	21881.65	43544.484
Construction of PCC, Drains at Dera Gadhian Mashmola Ranikay Minara uc 51 Kurlkay Minara 22001/40-45	earth filling	34365	36054	1689	8603.85	14531.903
	dry brick edge solling	1420	1492	72	15341.55	11045.916
	CC 1:6:18	5	1092	1087	9991.95	108612.5
	Pacca Brick 1:5	14	2058	2044	18054.55	369035
	PCC 1:2:4	0.74	295	294.26	21881.65	64388.943
	Pacca brick on edge reimbursement	100	1155	1055	5520.5	58241.275
	Tega formed	75	872	797	7908.6	63031.542
	RCC 1:2:4	211	217	6	352.4	2114.4
	CC 1:6:18	776	874	98	9991.95	9792.111
	CC 1:6:18	1188	2743	1555	9991.95	155374.82
construction of Nallah, Drain and slab at Mouza Dhool Mian Jaranwala Road UC 43 Kot Mahmood 22010/12-16 & 21-25	sand under floor	356	3094	2738	1693	46354.34
	Pacca brick work f/p 1:5	854	4204		18059.55	604994.93
	earth filling	35951	36424	473	9606.45	4543.8509
	PCC 1:2:4	2752	2884	132	21881.65	28883.778
	Fabrication of mild steel	1449	1517	68	11028.65	7499.482
	RCC 1:2:4	591	625	34	352.4	11981.6
	CC 1:6:18	108.22	1828	1719.78	9991.95	171839.56
construction of PCC ROAD at Kot Noor Shah to Dhudhian uc 34 Rana Bhatti 22012	CC 1:6:12	28.125	45	16.875	9991.95	1686.1416
	Pacca brick work f/p 1:5	1236	3328	2092	18059.55	377805.79
	Pacca brick on edge reimbursement	75	120	45	8046.75	3621.0375
	Tega formed	100	160	60	5626.25	3375.75
	Punjab Drain	100	160	60	103.95	6237
	Cement Sand Plaster	266	2775	2509	1789.45	44897.301
	Fabrication of mild steel	3880	3893	13	11028.65	1433.7245
	CC 1:6:12	28.125	444	415.875	10848.15	45114.744
	earth filling	34910	38751	3841	8603.85	33047.388
	Pacca brick work f/p 1:5	431	815	384	18059.55	69348.672
construction of PCC, Drain at Dera Niggah, Chalar Sundar Singh Dera Gillan UC 81 Sucha Souda 22007/49-53	Pacca brick on edge reimbursement	75	1185	1110	8046.75	89318.925

	Tega formed	100	1580	1480	5626.25	83268.5
	CC 1:7:20	4794	5334	540	9607.95	51882.93
	PCC 1:2:4	3725	4082	357	21881.65	78117.491
construction of Nallah and Drains from Haveli Inayat Bhatti to Saim Nallah and PCC street Haji Sardar Wali uc 26 16531/91-94	CC 1:7:20	4915	4926	11	9428.1	1037.091
	PCC 1:2:4	4954	5117	163	21724.8	35411.424
	CC 1:6:12	121	866	745	9828.65	73223.443
	Pacca brick work f/p 1:5	188	1000	812	17899.5	145343.94
	Cement Sand Plaster	200	1026	826	1719.85	14205.961
construction of Culverts at Canal near village Ghazi pur uc 39 Sahjowal, construction of soling from Dera Ch. M. Failsal towards Lal pulli & from Dera Imtiaz Patwari to Dera Haji Riaz Village Ghazi uc 39,	dry brick edge solling	7043.24	7065.24	22	15115.7	3325.454
	Fabrication of mild steel	468	1776	1308	10713.2	140128.66
	RCC 1:2:4	153	259	106	345.4	36612.4
constructon of B.wall of Christian G.Yard PCC, Drains and Nallah at streets M. Anwar Deendar to House M. Hanif G.yard Muslim at Village Dhamky, UC 37 16530/56-64	CC 1:6:18	227.25	1043.84	816.59	9826.65	80243.441
	Pacca brick work f/p 1:5	576	1453.28	877.28	17899.5	157028.73
	PCC 1:2:4	3523.8	3633.45	109.65	21724.8	23821.243
Construction of Soling and Drain at Mouza Sham Singh Qabarwali and Tarko and Mouza Maqbool Pura Manawala Sham singh UC 88 16528/70-73	CC 1:6:18	107	324	217	9828.65	21328.171
	Pacca brick work f/p 1:5	57	301	244	17899.5	43674.78
	Tega formed	100	662	562	5520.5	31025.21
	Pacca brick on edge reimbursement	75	1048	973	7908.6	76950.678
	Punjab Drain	200	961	761	102.1	77698.1
	Fabrication of mild steel	193	206	13	10713.2	1392.716
	RCC 1:2:4	63	76	13	345.4	4490.2
Construction of PCC Road & Culverts from Mallay Buland to Mallay Shasho UC 90 Cheena 16535/41-44	Earth filling	47841	47877	36	8119.15	2922.894
	CC 1:6:12	28.125	128	99.875	10726.25	10712.842
construction of PCC at Sundarany, Const. of PCC & Drains Tibbi Chokyaan, Street Abbas Wali, Street Wali Aslam, Main Bazar & Mosque Hussainabad, Ali Mohd UC 91 Rehmanabad 13825/55-60 & 65-70		66	470			
	CC 1:6:12			404	10726.25	43334.05
Construction of Soling at Street Master Anwar Bhattian, Salar Syeda, Salar Bhattian, Dera Imdad Shah Bashmola Salar Syeda UC 89 Salar Bhattian 13825/71-74 & 61-64	CC 1:6:12	37.5	75	37.5	10726.25	4022.3438
	Pacca brick work f/p 1:5	37.5	75	37.5	17899.5	6712.3125
	Pacca brick on edge reimbursement	150	300	150	7908.6	11862.9
	Earth filling	121015	122623	1608	8119.15	13055.593
	dry brick edge solling	8790	8810	20	15115.7	3023.14
Construction of PCC, Drain and Nallah from Ghulfam Gujjar to Ibad Ali, link House Baga to Saeed from Main Road to link P. School Wali and Street Sarkar Wali Chak Dheedo Kot Abdullah UC-9 Kala Khatai 14790/44-49 &	CC 1:6:18	351	1106	755	9826.65	74191.208
	PCC 1:2:4	3340	3480	140	21724.8	30414.72
	Pacca brick on edge reimbursement	887	1895	1008	7908.6	79718.688
	Pacca brick 1:4 OTB	375	1100	725	18956.2	137432.45
Estimate for Construction of PCC and Drains at street Abdul Sattar Village Kot Rangeet, GPS Zaman Park Wali Village Tibba Zaman Park Village Dheerday Dogran, soling at Masjid Wala Bazar Pakka Dera UC 48 Kot Ranjeet 16532/66-69	Fabrication of mild steel	210	216	6	10713.2	642.792
	Pacca brick on edge reimbursement	75	187	112	7908.6	8857.632
	Tega formed	100	249	149	5520.5	8225.545
	Earth filling	52687	53918	1231	8119.15	9994.6737
						6,136,746.9227

Annexure-AD

Para 11.4.2.4

Name of Scheme	QTY	Rate paid	rate to be decreased	Rate to be paid	Amount
construction of Soling Lathaypur to Dera Malik Ramzan uc 20 Labanwala	165219	8525	852.2	7672.8	140799.63
construction of Drains nallah PCC at Dhror Hindke uc 12	81123	8525	852.2	7672.8	69133.021
construction of Drains nallah PCC at Khori uc 15 13828/48-63	101136	8525	852.2	7672.8	86188.099
Construction of PCC and Drains at Kirto UC 6 Kirto 11335/59-65	58065	8545	852.2	7692.8	49482.993
Construction of PCC, Drains, Soling at Dhodray chak uc 9 Kala Khatai 13995/57-59	170862	8545	852.2	7692.8	145608.6
Construction of PCC, Drains, at Kot Nazir uc 10 Lambray 13995/81-88	74383	8545	852.2	7692.8	63389.193
construction of Tuff Tiles, Nallah and Sewerage at Ali Pur Tibba UC 17 Ali Pur Tibba 10487/80-93	39877	8545	852.2	7692.8	33983.179
construction of soling from Pandori to Ghuchli Virkan Chakiyan Minar UC-5 13823/71-73	194285	8545	852.2	7692.8	165569.68
construction of soling towards Resident of Afzal Chora Rajputtan UC-10	83137	8545	852.2	7692.8	70849.351
construction of PCC, Drains, Nallah Butta wala Bazar Bedad uc 15 22002/27-35&40-48	38086	8545	852.2	7692.8	32456.889
Construction of PCC and Drain at Village Jhindar and Munj Gukkarh Cuchi Virkan UC05 11335/75-80	34735	8545	852.2	7692.8	29601.167
Construction of PCC and Drain at Village Jhindar and Munj Gukkarh Cuchi Virkan UC05 11335/75-80	30281	8545	852.2	7692.8	25805.468
Construction of PCC and Drain at Peoples Colony Nanagal Kasuwala UC14 11335/53-58	39999	8545	852.2	7692.8	34087.148
Construction of PCC and Drain at Mouza Nanagal Kasuwala UC14 11335/46-52	39076	8545	852.2	7692.8	33300.567
Construction of PCC and Drain at Kot Syedan UC11 Nangal Sahdan 11335/39-42	15447	8545	852.2	7692.8	13163.933
Construction of Sewerage & PCC at Abbas Nagar Siddiqia abad Ward No.3 UC13 11335/34-38	8770	8545	852.2	7692.8	7473.794
Construction of Sewerage & PCC at Rakh boli Dhrur Muslim No.3 UC13 11335/27-33	11890	8545	852.2	7692.8	10132.658
Construction of PCC and Drain at Kot Mahi da Dera ward no.4 UC-13 Dhrur Muslim 11335/22-27	13304	8545	852.2	7692.8	11337.669
Construction of PCC and Drain at Kot Bashir Bahamwala ward no.5 UC-13 Dhrur Muslim 11335/16-21	20019	8545	852.2	7692.8	17060.192
Construction of PCC & Drains at bashmola Nangle Sahdan UC 11 Nangle Sahdan 13995/96-100	58274	8545	852.2	7692.8	49661.103
Construction of Nallah at uc 10 Lambray 13995/91-95	24950	8545	852.2	7692.8	21262.39
Construction of Drain & PCC at Dera Mushtaq Tajar Chak No. 49 Dhrur Muslim 13995/89-90	24996	8545	852.2	7692.8	21301.591
Construction of Drain & PCC at Jandiala Kalsan UC 8 Ratta Gujran 13995/76-80	24996	8545	852.2	7692.8	21301.591
Construction of Drain & PCC at dera Ashraf UC 8 Ratta Gujran 13995/73-75	27300	8545	852.2	7692.8	23265.06
Construction of PCC and drains at Sidkam UC 18 khatiala Virkan 13995/54-56	39243	8545	852.2	7692.8	33442.885
Construction of Sawerage & PCC at Salamat Pura ward no.2 UC 13 Dhrur Muslim 13995/42-48	10223	8545	852.2	7692.8	8712.0406
Construction of Janazgah Awan Muslim UC 7 Ahdian 13995/34-40	6255	8545	852.2	7692.8	5330.511
Construction of Soling & Culverts Lathaypur to Dera haji Liaqat UC 20 Lolian wala 13995/31-33	84915	8545	852.2	7692.8	72364.563
Construction of Soling Sheikhpura Road to Labour Colony 13823/79-81	72122	8545	852.2	7692.8	61462.368
Construction of PCC & Drains at Chak no.25 Chritian Arcade uc 18	3470	8545	852.2	7692.8	2957.134

13823/76-79					
Construction of PCC & Drains at Mohallah Kashmirian Kuthianwala uc 18 13823/73-75	64260	8545	852.2	7692.8	54762.372
Construction of PCC,Drain, Nallah at Siri Rampura uc 12 13823/63-67	47795	8525	852.2	7672.8	40730.899
Construction of PCC,Drain, Nallah at Mouza Hardo Sohal uc08 13823/57-62	23614	8525	852.2	7672.8	20123.851
Construction of PCC & Drain at Mouza Saraye uc08 13823/51-56	20056	8525	852.2	7672.8	17091.723
Construction of PCC, Drains at Abadi Aashiq Changer Wali Kala Khatai Road Jandiala uc 08 13823/42-46	23501	8525	852.2	7672.8	20027.552
Construction of PCC, Drains, Nallah at tung UC 12 13823/35-41	41189	8525	852.2	7672.8	35101.266
Construction of PCC, Drains, Nallah & Soling at Kot Bashir UC 10 13823/24-30	36527	8525	852.2	7672.8	31128.309
Construction of PCC, Drains, Nallah & Soling at loharanwala UC 10 13823/20-23	52022	8525	852.2	7672.8	44333.148
Construction of PCC, Drains, Nallah & Soling at Dera Rana Barkat Chora Rajputtan UC 10 13823/16-19	42071	8525	852.2	7672.8	35852.906
Construction of PCC, Drains, Nallah & Soling at Maqbool pur Mian Dhodhay UC 09 13823/7-15	105341	8525	852.2	7672.8	89771.6
Construction of PCC, Soling Mian Road to G. Yard at Mouza Passiyanwala UC 08 13823/3-6	48670	8319	852.2	7466.8	41476.574
Construction of PCC, Nallah at different streets village Jalalpur Eason UC 42 16536/83-94	28378	8319	852.2	7466.8	24183.732
Construction of Drain,Nallah, PCC & Soling at Morhi Chehlan uc 10 13828/90-96	43889	8525	852.2	7672.8	37402.206
Construction of PCC Streets & Drains at Mouza Ratta Gujran uc 7 13828/40-47	20861	8525	852.2	7672.8	17777.744
const. of Drains, PCC at Ratta Gujran uc-8 Sheikhpura 13822/93-98	19470	8545	852.2	7692.8	16592.334
const. of PCC & Soling Shaikhum UC 19 Qila Sattar Shah 13822/80-84	1253	8545	852.2	7692.8	1067.8066
const. of Drain, Soling, PCC at Saikhwan UC 19 Qila Sattar Shah 13822/72-80	24946	8525	852.2	7672.8	21258.981
Const. of streets, Drains at Mouza Jandiala Kalasan uc-08 13822/67-71	43356	8525	852.2	7672.8	36947.983
Const. of Nallah, PCC, Soling at Rustam Park uc-10 13822/61-66	28786	8525	852.2	7672.8	24531.429
Const. of PCC, Street drain at Mouza Ashraf uc 8 Ratta Gujran 13822/56-61	23816	8525	852.2	7672.8	20295.995
Const. of PCC, streets, Nallah at uc 8 Jaito Gala 13822/53-55	2852	8525	852.2	7672.8	2430.4744
Const. of PCC, Nallah, Drain at Dhror Hindke UC 12 13822/40-52	81123	8525	852.2	7672.8	69133.021
Const. of Soling Lathaypur to Dera Malik Ramzan Lalianwala UC 20 13822/37-39	165219	8525	852.2	7672.8	140799.63
Const. of Drain, Nallah & PCC at Mahay UC 12 13822/29-36	54938	8525	852.2	7672.8	46818.164
Const. of Nallah & PCC street at Bhithy UC 8 13822/24-29	26623	8525	852.2	7672.8	22688.121
Const. of Soling Pul Canal to Dera Arif Shah at Barath UC 21 13822/21-23	57825	8525	852.2	7672.8	49278.465
Const. of Drain, Nallah & PCC at Nutt UC 12 13822/8-15	53110	8319	852.2	7466.8	45260.342
Const. of Drain, Nallah & PCC at Mubarakpura UC 12 13822/8-15	67100	8319	852.2	7466.8	57182.62
Construction of PCC Floor, Nallah, Drains, Street M Malik Wali Mouza Kotal uc 22 13824/48-55	20709	8403	852.2	7550.8	17648.21
Construction of PCC Streets and drains in different streets at Nangal Sahdan uc 11 & construction of Soling & Retaining Wall Dera Saheb to Pakky Budankay Road uc 11 14790/76-82	16527	8545	852.2	7692.8	14084.309
Construction of PCC Streets and drains in different streets at Nangal Sahdan uc 11 & construction of Soling & Retaining Wall Dera Saheb to Pakky Budankay Road uc 11 14790/76-82	68657	8545	852.2	7692.8	58509.495
Construction of PCC, drains at different streets at Kuthiala Virkan uc 18 14790/70-75	67547	8545	852.2	7692.8	57563.553
Construction of PCC & Soling in different streets at Kito uc 06 14790/70-75	35890	8545	852.2	7692.8	30585.458

Construction of PCC & Soling in different streets at Kito uc 06 14790/70-75	36032	8545	852.2	7692.8	30706.47
Construction of Sewerage at different streets in Rakh bowely Dhurr Muslim UC13 14790/56-60	34889	8545	852.2	7692.8	29732.406
Construction of PCC, DRAIN, Nallah Main Bazar village Ali pur Tibba Bhaiyan wala Kalan UC17 14790/49-55	23304	8545	852.2	7692.8	19859.669
const. of Nallah, Drains, PCC in different streets at Rattian Khurshedd, Jandiala Kalsan, Chak Tailian Ratta Gujran uc-8 Sheikhpura 14790/34-44	19694	8545	852.2	7692.8	16783.227
const. of Nallah, Drains, PCC in different streets at Rattian Khurshedd, Jandiala Kalsan, Chak Tailian Ratta Gujran uc-8 Sheikhpura 14790/34-44	18006	8545	852.2	7692.8	15344.713
const. of Nallah, Drains, PCC in different streets at Rattian Khurshedd, Jandiala Kalsan, Chak Tailian Ratta Gujran uc-8 Sheikhpura 14790/34-44	18007	8545	852.2	7692.8	15345.565
Construction of PCC streets, Drains, Nallah at Bazar masjid wala Kot Nazir, construction of Soling at Main Road to Dera Tajamal Bashmola Lambray uc 10 Lambray 14790/29-33	41223	8545	852.2	7692.8	35130.241
Construction of PCC streets, Drains, Nallah at Bazar masjid wala Kot Nazir, construction of Soling at Main Road to Dera Tajamal Bashmola Lambray uc 10 Lambray 14790/29-33	33335	8545	852.2	7692.8	28408.087
const. of Drain, Nallah,PCC, Soling Dera Doctor Sardar Towards Dera Baba Noor Shah Nutt UC 12 14786/83-87	34489	8545	852.2	7692.8	29391.526
const. of Drain, Nallah,PCC, Soling Dera Doctor Sardar Towards Dera Baba Noor Shah Nutt UC 12 14786/83-87	55057	8545	852.2	7692.8	46919.575
const. of PCC Bazar, Drain & Nallah from House Akhtar to Safdarat Dera Gujran & streets Mouza Nawan Pind UC 15 SKP Bedad 14786/51-55	67218	8525	852.2	7672.8	57283.18
const. of drains, Nallah, PCC at different streets at Saikhm UC 19 14786/46-50	54073	8545	852.2	7692.8	46081.011
const. of PCC Streets, drains, Sewer at Noon UC 16 Noon 22002/64-72	28704	8545	852.2	7692.8	24461.549
const. of PCC Streets, drains, Sewer at Noon UC 16 Noon 22002/64-72	18410	8545	852.2	7692.8	15689.002
const. of PCC Streets, drains, Sewer at Noon UC 16 Noon 22002/64-72	11666	8545	852.2	7692.8	9941.7652
const. of Soling & Drains at Kirto UC 6 22002/38-39	83135	8545	852.2	7692.8	70847.647
const. of Soling at Passiyanwala Ratta Gujran UC 8 22002/35-36	28392	8545	852.2	7692.8	24195.662
const. of Soling, PCC, Drain at Joiyanwala Qilla Sattar Shah UC 19 22002/20-26	60237	8545	852.2	7692.8	51333.971
					3,170,380.0068