



**AUDIT REPORT
ON
THE ACCOUNTS OF
METROPOLITAN CORPORATION
LAHORE AND 6 MUNICIPAL
CORPORATIONS OF PUNJAB
(NORTH)**

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AA	Administrative Approval
APPM	Audit Policies and Procedures Manual
CO	Chief Officer
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDC	District Development Committee
DGA	Director General Audit
FBR	Federal Board of Revenue
FD	Finance Department
MC	Municipal Corporation
MCL	Metropolitan Corporation Lahore
MO	Municipal Officer
MO (F)	Municipal Officer (Finance)
MO (I)	Municipal Officer (Infrastructure)
MO (P)	Municipal Officer (Planning)
MO (R)	Municipal Officer (Regulation)
MO (S)	Municipal Officer (Services)
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PDG	Punjab District Governments
PLG	Punjab Local Government
PLGA	Punjab Local Government Act
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PSO	Personal Staff Officer
S&GAD	Services and General Administration Department
TMA	Tehsil Municipal Administration
TS	Technical Sanction

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 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 Metropolitan Corporation Lahore and Municipal Corporation Gujranwala, Gujrat, Murree, Rawalpindi, Sargodha & 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 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 Metropolitan Corporation Lahore and Municipal Corporation Gujranwala, Gujrat, Murree, Rawalpindi, Sargodha & Sialkot for the Financial Years 2016-18 and utilized 931 man days in execution of field audit activity of the planned assignments.

As per Section 88(1) of Punjab Local Government Act (PLGA) 2013, a Mayor shall be the executive head of the Metropolitan or Municipal Corporation. 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.

Metropolitan Corporation and Municipal Corporations are established under Punjab Local Government Act, 2013 to approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal & ecological balances and implement rules & bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities in the urban areas.

Audit of Metropolitan Corporation Lahore and 6 Municipal Corporations 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 Metropolitan Corporation Lahore and six Municipal Corporations for the Financial Years 2016-18 was Rs 12,278.675 million (Annexure-B). Out of this, DG Audit District Governments Punjab (North) Lahore audited expenditure of Rs 10,113.718 million which in terms of percentage was 82% of total expenditure.

Total receipts of Metropolitan Corporation Lahore and six Municipal Corporations for the Financial Year 2016-18 was Rs 13,166.017 million. DG Audit District Governments Punjab (North), Lahore audited receipts of Rs 9,340.785 million.

b) Recoveries at the instance of Audit

Recoveries of Rs 2,012.218 million were pointed out during audit which was not in the notice of the executive before audit. Recovery of Rs 7.840 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 Metropolitan Corporation and Municipal Corporations to be placed before Public Accounts Committee.

e) Comments on Internal Controls and Internal Audit Department

Internal control mechanism of Metropolitan Corporation Lahore and Municipal Corporations was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds contrary to the entitlement of employees. Negligence on the part of Metropolitan / Municipal Corporation 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 of Rs 223.773 million was reported in one (01) case¹.
- ii. Irregularities and non-compliance of rules amounting to Rs 6,184.095 million was noted in one hundred (100) cases².
- iii. Performance related issues of Rs 2,177.597 million were noted in twenty-two (22) cases³.
- iv. Internal Controls Weaknesses involving an amount of Rs 8,049.767 million was noted in forty-eight (48) cases⁴.
- v. Recovery of Rs 2,012.218 million was pointed out in sixty-nine (69) cases⁵.

¹ Para: 1.4.1.1

² Para: 1.4.2.2, 1.4.2.3, 1.4.2.5, 1.4.2.7-9, 1.4.2.11-14, 1.4.2.16-21, 2.4.1.1-4, 2.4.1.6-7, 2.4.1.9-10, 3.4.1.1-5, 3.4.1.7-11, 7.4.1.1 to 7.4.1.12, 4.4.1.1 to 4.4.1.6, 5.4.1.1 to 5.4.1.28, 6.4.1.2-6.4.1.3, 6.4.1.5-6.4.1.12, 6.4.1.1, 6.4.1.4

³ Para: 2.4.3.1 to 2.4.3.8, 4.4.2.1 to 4.4.2.4, 5.4.2.1 to 5.4.2.8, 6.4.3.1

⁴ Para: 1.4.3.1-7, 1.4.3.10-15, 1.4.3.19-20, 3.4.2.2, 3.4.2.5-6, 3.4.2.8, 3.4.2.10, 2.4.2.1-2, 2.4.2.4, 7.4.2.1, 7.4.2.3, 7.4.2.8, 4.4.3.1 to 4.4.3.8, 5.4.3.1 to 5.4.3.9, 6.4.2.1, 6.4.2.3-6.4.2.4, 6.4.2.8, 6.4.2.10

⁵ Para: 1.4.2.1, 1.4.2.4, 1.4.2.6, 1.4.2.10, 1.4.2.15, 1.4.3.8-9, 1.4.3.16-18, 1.4.4.1-5, 2.4.1.5, 2.4.1.8, 2.4.2.3, 3.4.1.6, 3.4.1.12, 3.4.2.1, 3.4.2.3-4, 3.4.2.7, 3.4.2.9, 3.4.2.11-12, 7.4.2.2, 7.4.2.4-7, 7.4.2.9-10, 6.4.2.2, 6.4.2.5-6.4.2.7, 6.4.2.9, 6.4.2.11-6.4.2.21

g) Recommendations

- i. Heads of the Metropolitan and Municipal Corporations 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 Metropolitan and Municipal Corporations 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	7	18,049.149
2	Total formations under Audit Jurisdiction	7	18,049.149
3	Total Entities (PAOs) Audited	7	18,049.149
4	Total formations Audited	7	18,049.149
5	Audit & Inspection Reports	7	18,049.149
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	3,002.662
2	Weak financial management	2,644.859
3	Weak internal controls	8,049.767
4	Others	4,950.065
Total		18,647.353

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year
1	Outlays Audited	463.009	2,135.144	9,340.785	7,515.565	19,454.503*
2	Amount Placed under Audit Observation/ Irregularities of Audit	453.566	836.391	3,111.702	14,245.694	18,647.353
3	Recoveries Pointed Out at the instance of Audit	-	144.247	1,802.503	65.468	2,012.218
4	Recoveries Accepted/ Established at the instance of Audit	-	6.622	521.358	1.055	529.035
5	Recoveries Realized at the instance of Audit	-	-	7.840	-	7.840

*The amount in serial No. 1 column of "total 2016-18" is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the years 2016-18 was Rs 10,113.718 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	5,618.832
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
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	1,005.796
4	Quantification of weaknesses of internal controls systems	8,049.767
5	Recoveries and overpayments, representing cases of established overpayment of public money	529.035
6	Non-production of record	223.573
7	Others, including cases of accidents, negligence etc.	3,220.35
TOTAL		18,647.353

Table 5: Cost Benefit Ratio

Rs in million

Sr. No.	Description	Amount
1	Out lays Audited (Items 1 of Table 3)	19,454.503
2	Expenditure on Audit	9.270
3	Recoveries realized at the instance of Audit	7.840
	Cost Benefit Ratio	1:0.85

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

CHAPTER 1

Metropolitan Corporation, Lahore

1.1 Introduction of Metropolitan Corporation

Metropolitan Corporation, Lahore was established on 01.01.2017 under Punjab Local Government Act 2013. MCL 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.

The functions of MCL as described in the Punjab Local Government Act, 2013 are as under:

- approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;
- implement rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities;
- approve proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets;
- approve development schemes for beautification of urban areas;
- develop integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services;
- execute and manage development plans;
- exercise control over land-use, 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;
- enforce all municipal laws, rules and bye-laws governing its functioning;
- prevent and remove encroachments;
- regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority;
- provide, manage, operate, maintain and improve the municipal infrastructure and services, including -

- water supply and control and development of water sources;
- sewage and sewage treatment and disposal;
- storm water drainage;
- sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes, treatment and disposal including landfill site and recycling plants;
- roads and streets;
- traffic planning, engineering and management including traffic signaling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
- street lighting;
- firefighting;
- parks, playgrounds, open spaces, graveyards and arboriculture; and
- slaughter houses;
- environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards;
- undertake urban design and urban renewal programmes;
- develop and maintain museums, art galleries, libraries, community and cultural centers;
- conserve historical and cultural assets;
- undertake landscape, monuments and municipal ornamentation;
- establish and maintain regional markets and commercial centers;
- prepare budget, revised budget and annual and long-term municipal development programmes;
- maintain a comprehensive data base and information system and provide public access to it on nominal charges;
- approve taxes and fees;
- regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- organize sports, cultural, recreational events, fairs and shows, cattle fairs and cattle markets, and regulate sale of animals;

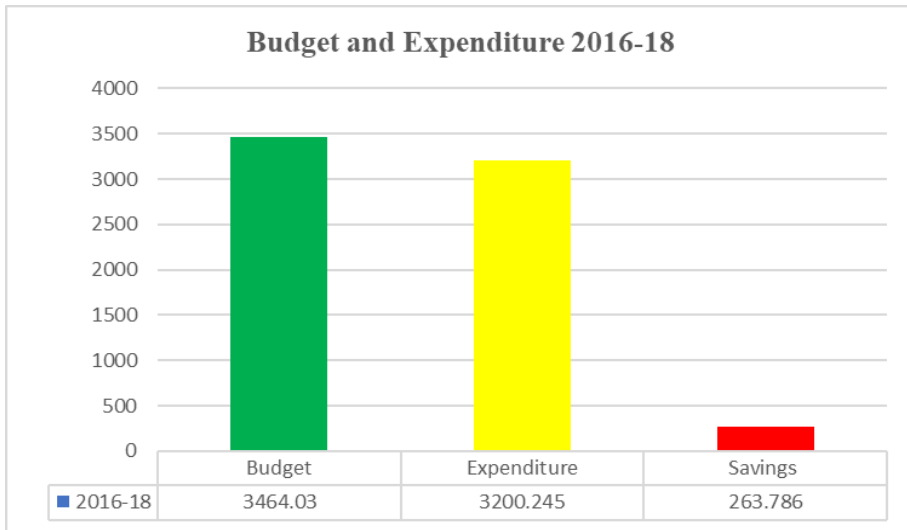
- regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation thereof as and where applicable;
- manage properties, assets and funds vested in the local government;
- develop and manage schemes, including site development;
- authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;
- prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction;
- promote technological parks, cottage, small and medium size enterprises;
- maintain municipal records and archives;
- assist in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assist relevant authorities in relief activities;
- provide relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- prepare financial statements and present them for internal and external audit in the manner as may be prescribed; and
- perform such other functions as may be prescribed.

1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of MCL for the Financial Years 2016-18 was Rs 3,464.030 million, against which only Rs 3200.245 million was spent. Overall savings of Rs 263.786 million during the Financial Years 2017-18 which was 7.615% of budgetary allocation, showing non-utilization of funds meant for provisions of amenities in MCL thus depriving the community from getting better facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2017-18	3464.030	3200.245	263.786	7.615



1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of Metropolitan Corporation Lahore 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 Non-production of record

1.4.1.1 Non-production of Record - Rs 223.773 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.

Management of following formations of MCL did not provide record of Rs 223.773 million to audit as mentioned to verify authenticity and validity of expenditure incurred and receipts collected during financial year 2016-18.

Sr. No.	Name of Formation	Description of Record	Amount (Rs in million)	PDP No.
1	MO (Services)	POL record from Ex-Manager, Abbas Shah (Shell Filling Station, Outfall Road), Lahore	7.761	6
2	MO (Regulation)	Vouched accounts for advance payment to DC for Subsidy on sugar, fruits and vegetables in Ramazan Bazaar	70.000	11
3	MO (Planning)	Expenditure incurred on repair of vehicle and purchase of machinery	1.253	3,6,10
4	Chief Officer, MCL	Vouchers of financial assistance	6.8000	
5	Dy. CO Allama Iqbal Town Lahore	Contingency vouchers-	0.294	
6	Dy. CO Ravi Town Lahore	Contingency vouchers-	0.407	
7	Litigation Office (MC), Lahore	Voucher for repair of vehicle	0.135	
8	Dy. CO Allama Iqbal Town Lahore	Record of house building advance	0.700	
9	Dy. CO Ravi Town Lahore		1.200	
10	Dy. CO Shalimar Town Lahore		0.400	
11	MO 91(Regulation)	Detail record of expenditure incurred on establishment of Bakar Mandi	80.158	
12	MO (Services)	Log books and history sheet of	2.543	17

13	Fire Brigade	vehicle for consumption record of POL	2.302	
14	MO Finance	Payment detail of securities released	49.82	3
	Total		223.773	

Audit is of the view that non-production of record was due to poor record keeping and weak internal control.

The matter was reported to the PAO concerned during December, 2018. Neither reply was submitted nor DAC meeting conveyed till the finalization of this report.

Audit recommends production of record to audit for scrutiny besides fixing responsibility against person at fault.

1.4.2 Irregularities & Non-compliance

1.4.2.1 Non-deposit of receipts of petrol pumps owned by MCL in public funds- Rs 40.234 million

According to Rule 9 (b) of the Punjab Local Government Accounts Rules 2017, the collector of tax, fee, rate, charges of the local government shall be personally responsible for any overcharging, fraud, misappropriation or delay for crediting the amounts so collected to the account of the local government and shall be liable to make good the loss arising from his culpable negligence.

During audit of MO (Services) for the financial years 2016-18, it was observed that petrol pumps owned by MCL did not deposit Rs 40.234 million on account of supply of POL in public fund as detailed below;

Sr. No.	Name of Customer	Amount (Rs)
1	WASA LDA Lahore	20,317,825
2	Add. District Collector Revenue	2,819,533
3	DDO Health Towns (DHO)	1,767,662
4	Ranger (DCO OFFICE)	9,104,930
5	General Hospital	1,650,967
6	DDO Health (Cantt)	3,020,505
7	DDO Health (Allama Iqbal Town)	1,552,855
Total		40,234,277

Audit is of the view that non-deposit of receipts was due to weak financial controls.

The matter was reported to the PAO concerned during December, 2018. Neither reply was submitted nor DAC meeting conveyed till the finalization of this report.

Audit recommends deposit of outstanding amount besides fixing responsibility against person(s) at fault.

[PDP No 4]

1.4.2.2 Loss due to illegal occupation / encroachment of MCL properties - Rs 2,087.670 million

According to Rule 4 (L) of the Punjab Local Government Property Rules 2018, The Manager of property shall be vigilant about encroachments on, or wrongful occupation of, the property and in case of encroachments or wrongful occupation, take necessary steps for the removal thereof.

During the audit of the MO (Regulation) MCL, it was observed that certain properties of the MC Lahore valuing Rs 2,087.670 million were illegally occupied by the offenders. Neither rent for the period was taken nor efforts were made to vacate the property.

Audit holds that due to weak internal control and poor asset management the properties were illegally occupied by encroachers.

This resulted in loss to local fund due to non-vacation of properties.

The matter was reported to the PAO concerned during December, 2018. Neither reply was submitted nor DAC meeting conveyed till the finalization of this report.

Audit recommends calculation of rent of period under used and recovery thereof besides fixing responsibility on the concerned officers / staff for not initiating any action to vacate properties.

[PDP No.19]

1.4.2.3 Irregular auction of collection rights – Rs 826.277 million

According to rule 9 of the Punjab Local Government Auction of Collection Rules 2017, the reserve price for an income shall be the average of last preceding three years income of the respective local government. Provided that in case of an income introduced by a local government for the first time, the assessed and expected income as provided in the budget from that source shall be the reserve price for that income.

During audit of office of the DO (P&FTT) Lahore it was observed that Collection Rights of bus stands fee for Rs 826.277 million were auctioned for the financial year 2017-18. Auction was held irregular due to the following reasons;

- i. Reserve price was not calculated on the basis of turnover of the vehicles in previous years.
- ii. There were no lists of the vehicles authorized on each route by the Secretaries Regional Transport Authorities of Lahore and other destinations. There must be complete and updated lists of vehicles authorized by DRTAs.
- iii. There was no account record of the vehicles which were using Bypass Channel and recovery was made at checking points.

Audit is of the view that non-compliance of the Government instructions was due to weak internal controls.

The matter was reported to the PAO concerned during December, 2018. Neither reply was submitted nor DAC meeting conveyed till the finalization of this report.

Audit recommends regularization of the matter from competent authority besides fixing responsibility against person at fault.

[PDP No. 24]

1.4.2.4 Less recovery of share from Lahore Parking Company – Rs 310 million

As per clause 8 of agreement signed by defunct CDGL through DCO, all Administrator of 9 TMAs monies collected on account of Parking fees, user charges, surcharges rents, rates, fine and forfeitures livable in connection with parking facilities and matters connected therewith shall be retained by LPC to the tune of 25% as collection charges and the remaining 75% shall be remitted to the CDGL.

During audit of MO (Regulation) MCL for the financial period 2016-18, it was observed that Lahore Parking Company transferred Rs 172.685 million on account of income from parking fee as share of CDGL against due share of Rs 483.213 million resulting less receipt of Rs 310.000 million.

Audit holds that due to less receipt of share from LPC was due to poor financial management.

This resulted in loss of Rs 310.00 million to local government.

The matter was reported to the PAO concerned during December, 2018. Neither reply was submitted nor DAC meeting conveyed till the finalization of this report.

Audit recommends recovery of outstanding dues besides fixing responsibility person(s) at fault for less recovery of government dues.

[PDP No.3]

1.4.2.5 Unjustified difference in budget control register and expenditure statement - Rs173.957 million

According to Para 88 of GFR Vol-1 states that the authority administering a grant is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant. According to Rule 29 (1) and (2) the budget

availability review involves assessing the intended expenditure commitment entered in the schedule of authorized expenditure or covered by re-appropriation or supplementary grant or both (2) the drawing and disbursing officer shall prepare the budget availability review clearance certificate in form AR-2

During scrutiny of the accounts record of MO (Regulation) MCL, it was observed that there was difference of Rs 173.957 million in budget control register and expenditure statement. Copies of contingent bill were not available in office record for verification.

Audit held that due to weak internal control expenditure was not reconciled with budget control register.

This resulted in difference in budget control register and expenditure statement due to non-reconciliation of expenditure.

The matter was reported to the PAO concerned during December, 2018. Neither reply was submitted nor DAC meeting conveyed till the finalization of this report.

Audit recommends that responsibility may be fixed upon the concerned officers / staff for non-compliance of the government instructions.

[PDP No.20]

1.4.2.6 Non-recovery on account of contractor's profit – 16.384 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.

Municipal officer Infrastructure MCL, incurred an expenditure of Rs 163.483 million on purchase of street light material by adding 10% contractor's profit of Rs 16.384 million in rate analysis. Purchase was made from contractors of civil work instead of suppliers.

Audit was of the view that overpayment was made due to defective weak internal controls.

This resulted in loss of Rs 16.384 million to public exchequer.

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

Audit recommends recovery of overpayment from the contractors besides fixing responsibility against officers at fault.

[PDP No 54, 59]

1.4.2.7 Doubtful purchase of street lights on account of non-maintenance of stock records - Rs 161.999 million

According to Rule 12(1) read with Rule 9 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

During audit of office of Municipal officer Infrastructure MCL for the year 2017-18 it was observed that a payment amounting to Rs 161.199 million was made for purchase of street lights. The payment was held unauthorized and doubtful because scope of work and detailed estimates indicating the point of light and stock item number in the asset register of the MCL was not available. No register was maintained to locate the street lights position. Receiving of the material by any government official and existence of the items were not ensured. In the absence of the layout plan and asset register the authenticity of the payment could not be verified.

Audit was of the view that payment was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure.

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

Audit recommends regularization of the matter from the competent authority besides fixing responsibility against officers at fault.

[PDP No 55, 58, 60, 72]

1.4.2.8 Irregular expenditure incurred in excess of allocated funds – Rs 115.726 million

According to Rule 65 (2) of the Punjab Local Government (Budget) Rules, 2017, each DDO shall be responsible for the expenditure actually incurred against the funds allotted to him.

During scrutiny of the accounts record of MO (Regulation), MCL, it was observed that an expenditure Rs 165.726 million was incurred for establishment of Ramzan Bazar against the available funds of Rs 50.00 million in violation of above instructions.

Audit held that due to weak internal control and poor financial management excess expenditure against the allocated budget was made.

This resulted in incurring of expenditure of Rs 115.726 million in excess of allocated budget.

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

Audit recommends that responsibility may be fixed upon the concerned officers / staff for excess expenditure than allocated budget.

[PDP No.32]

1.4.2.9 Doubtful purchase of street lights - Rs 77.006 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

Municipal officer Infrastructure MCL, purchased street lights, amounting to Rs 77.006 million, purchase was held irregular because specification of the items was not predetermined. No inspection committee was constituted for the verification of the quality of the product. Bills of the manufacturer and original warrantees were not on record. Besides verification of equivalence laboratory test reports, import documents were not received from the suppliers. Item wise rate was not called on bidding document. Contractors submit tender on a tender form used for civil works. Analysis of the rate was not prepared and was not approved by the competent authority. Rates of non-schedule items were not sent to standardized market committee for vetting. Besides the stock entry /MB of

the items the distribution plan and entries in fix asset register was not available.

Audit was of the view that payment was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs 77.006 million.

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

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against officers at fault.

[PDP No 56]

1.4.2.10 Non-recovery of rent of shops - Rs 68.90 million

As per rule 4.1 of PFR Vol-I, “The departmental controlling officer should see that all sums due to Govt. are regularly received and checked against demands and that they are paid into the treasury.”

During audit of M.O (R) Lahore for the financial year 2016-18 did not recover Rs 68.90 million on account of arrears of 336 shops located in different areas of Lahore. The process of assessment of rent and non-recovery of arrears from 07-2008 was not initiated by the Municipal Corporation resulting in loss to government.

Audit held that due to weak financial management the rent of shops was not recovered from the shop-keepers.

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

Audit recommends recovery of outstanding shop rent besides fixing responsibility upon the concerned officers / staff.

[PDP No.13, 14]

1.4.2.11 Doubtful purchase of energy saver and mercury lights - Rs 37.931 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be

required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of office of Municipal officer Infrastructure MCL for the year 2017-18 it was observed that a payment amounting to Rs 34.385 million was made for purchase of 10573 energy savers and Rs3.546 million for purchase of 590 mercury lights un UC 65 and UC 57. The payment was held doubtful because stock entries issue and serial number of the items were not available. Order was issued for purchase of Philips energy savers but the invoices of the supplier, report of inspection committee were not available. It was further observed that warranty cards along with serial number of the bulbs were not available.

Audit was of the view that payment was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure.

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

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against officers at fault.

[PDP No 57, 63]

1.4.2.12 Irregular purchase of different items for Ramazan Bazaar - Rs 14.497 million

According to Rule 4 of PPRA, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. According to Rule 15(4) and Rule 15.5 of PFR Vol-I, all material received should be examined, counted, measured and weighted as the case may be, when delivery is taken and same should be kept in charge of a reasonable Government servant, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

MO (Regulation) MCL, incurred an expenditure of Rs 14.497 million on purchase of following items from M/S Rashid Ali Awan for establishment / maintenance of Ramzan Bazar. Purchase was held irregular because items were not entered in stock register and serial no.

and name of company and model was not mentioned on items. Warranty cards in respect of CCTV cameras and sound system were not obtained.

Sr. No.	Description	Size	Qty	Rate (Rs)	Total (Rs)
1	UPS + Battery	(750W) Homage, AGS one Betray	47	35,000	1,645,000
2	Battery for electric scale		6	150	900
3	Battery for generator 240Amp, 60Amp,		1	25,000	25,000
4	sound system (DJ)		19	30,000	570,000
5	CCTV Cameras (night vision) complete set with LED		19	105,000	1,995,000
6	Chair with cover (Foomi)		1,515	3,500	5,302,500
7	Stall Holders Jackets printed & Card with Ribbon & Reflector		4,600	750	3,450,000
8	Cap for Shopkeeper printed		17,450	10	174,500
9	Staff Jackets printed & Card with Ribbon & Reflector		1,780	750	1,335,000
Total					14,497,900

Audit holds that due to weak internal control and poor financial management the irregular expenditure was made.

This resulted in irregular expenditure of Rs 14.497 million.

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

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / staff at fault.

[PDP No.27]

1.4.2.13 Irregular expenditure on visits of VVIPs – Rs7.834 million

According to FD SO(Goods) 44-4/2011(A) Government of Punjab Finance Department dated 28-8-2015 regarding Austerity “no official function shall be arranged in a hotel for state delegation where it is essential, a function may be held in a hotel with the prior approval of the Chief Minister, and for all official meetings, tea with biscuits only shall be served.” According to PDP 2(xiv) of Government of the Punjab, Finance Department letter No. FD(FR)VI-9/2000(P) dated 15th July 2008, maximum expenditure incurred on VVIP visit will not be more than Rs1.000 million.

During audit of Chief Public Relation Officers (MCL) Lahore for the period January 2017 to 30-06-2018, it was noticed that an expenditure

amounting Rs7.834 million was incurred on account of arrangements on the eve of arrival of VVIPs. The expenditure was unnecessary incurred on some items and held unauthorized as the same was incurred in excess of the limit prescribed as referred in the letter.

Audit was of the view that irregular expenditure was incurred due to weak internal controls and poor financial management.

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

Audit recommends justification of unnecessary expenditure and regularization of the matter from competent authority besides fixing responsibility on the person at fault.

1.4.2.14 Irregular Purchase of vehicle - Rs 5.28 million

According to rule 9 read with rule 12 (1) of Punjab Procurement Rules, of PPRA 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'S 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 so planned.

During scrutiny of record of Mayor, Metropolitan Corporation Lahore for financial years 2016-18, it was observed that expenditure of Rs 5.28 million was incurred on purchase of vehicle without obtaining approval of austerity committee and publishing advertisement on PPRA website. Scrutiny of voucher also revealed that income tax amounting to Rs 237,623 was not deducted resulting in loss of government revenue.

Audit holds that purchase of vehicle without approval of austerity committee was due to weak internal controls and poor financial discipline.

Audit recommends regularization of the matter in a manner prescribed and recovery of income tax besides fixing responsibility against officers at fault,

(PDP 06)

1.4.2.15 Non-recovery of fines from poultry sellers - Rs 5.163 million

According to Rule 9 (b) of the Punjab Local Government accounts rules 2017, the collector of tax, fee, rate, charges of the local government shall be personally responsible for any overcharging, fraud, misappropriation or delay for crediting the amounts so collected to the account of the local government and shall be liable to make good the loss arising from his culpable negligence.

During the audit of the MO (Regulation) MCL, it was observed that department issued fine tickets to poultry sellers and cases were forwarded to court for collection of fine but the same were not finalized and receipts not realized.

Audit was of the view that due to weak financial control and financial management fine amount not recovered.

This resulted in non-recovery of fine from poultry sellers and loss to public exchequer of Rs 5.163 million.

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

Audit recommends finalization of court cases and recovery of fine besides fixing responsibility against officers at fault.

[PDP No.11]

1.4.2.16 Irregular expenditure on repair of residential buildings – Rs 4.142 million

According to Rule 1(c) of special powers delegation of financial powers “the chief engineer is competent to accord TS for the repair of residential building up to Rs 150,000 and XEN is competent to accord TS up to Rs 30,000 in a financial year.

Municipal Officer Infrastructure MCL incurred expenditure of Rs 4.142 million on repair of residential buildings during financial year 2016-18 without preparation and approval of TS estimates for repair of residential buildings.

Audit was of the view that irregular payment was made due to defective financial discipline and weak internal controls.

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

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against officers at fault.

[PDP No 61]

1.4.2.17 Irregular purchase of PVC cable & Aluminum conductor wire - Rs 4.865 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.

During audit of office of Municipal officer Infrastructure MCL for the year 2017-18 it was observed that a payment amounting to Rs 4.865 million was made to contractors for purchase of PVC copper conductor cable 7/0.064 mm and Aluminum conductor wire 19/72 50 mm. Payment was made without inspection report and laboratory test report to verify the quality of product received. Import documents and bill of the supplier was not attached with the bill to verify the genuineness of the product. Analysis was attached with the rate of Newage cable which is the highest rate of available coils in the market so in the absence of the invoice and inspection report the authentic of payment and quality of item could not be relied upon.

Audit was of the view that payment was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs 4.865 million.

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

Audit recommends regularization of matter in a manner prescribed besides fixing responsibility against officers at fault.

[PDP No 62, 69]

1.4.2.18 Irregular expenditure on repair of lights - Rs 4.389 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.

During audit of office of Municipal officer Infrastructure MCL for the year 2017-18 it was observed that a payment amounting to Rs 3.389 million was made to M/S Rashid Ali Awan enterprises for repair of lights at VVIP roads i.e. Jail road, Khayaban-e Firdausi, Khayaban-e Jinnah and southern bypass. The payment was held irregular because road was under the control of LDA. Besides in the estimate and bills of the detailed layout plan indicating the detailed location of the lights was not on record. Similarly, a payment of Rs amounting to Rs 1.0 million was made to M/S Bashir electric company for purchase of COB lights in model town and kot lakhpat. Payment was held unauthorized and doubtful because model town society is a cooperative society and manage its roads security and street lights similarly kot lakhpat was not operation area under the control of MCL so the work was outside the scope of MCL. Besides the import document to verify the quality of product ordered was not attached with the bill

Audit was of the view that payment was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure.

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

Audit recommends regularization of the matter from competent authority besides fixing responsibility against officers at fault.

[PDP No 64, 68, 70]

1.4.2.19 Unjustified expenditure on account of hiring of labor & Trucks - Rs 2.700 million

According to Rule 4 of PPRA, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During the audit of the MO (Regulation) MCL, it was observed that following labor charges were paid to M/S Tehzeeb event for packing material of Ramzan Bazar. Same are treated unjustified due to following reasons.

1. Contract was made with non Sale Tax registered firm. Prequalification of firm not made.

2. Expenditure was made in quotations basis instead of tendering for economical rates.
3. In presence of truck to all Zones/Towns high amount of hiring is not understand able.

Sr. No.	Name of Required Items	Qty/KG	Rate per item/ per kg etc	Amount (Rs)
1	Provision of Trucks	85	11,900	1,011,500
2	Labour for loading & Unloading	340	2,100	714,000
3	Labour for packing	50	2,100	105,000
4	Packing material	605	1,438	869,990
Total				2,700,490

Audit held that due to weak internal control and financial management the irregular expenditure was made.

This resulted in irregular expenditure was made Rs2.700 million.

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

Audit recommends that responsibility may be fixed upon the concerned officers / staff for non-compliance of the government instructions.

[PDP No.22]

1.4.2.20 Irregular payment to legal advisors – Rs 2.07 million

As per Government of the Punjab Law & Parliamentary Affairs Department No. Admn-III-2-1/2010(P-I)/3009 dated 24th April 2018, “The Chief Officer is advised to furnish recommendations for the appointment of regular incumbent as per rules/policy as no further extension would be possible.”

During audit of Litigation Office (MCL), Lahore for the period January 2017 to June 2018, it was observed that payment of Rs 2,070,000 was made on account of retainer-ship fee or remuneration to part time legal advisors without observing the instructions of higher department. The tenure of existing part time legal advisors was extended as per routine for every six months. This resulted in irregular payment of pay and allowances as detailed below:

Name of employee	Designation	Per month Remuneration	Period	Total (Rs)
Iftikhar Ahmad Mian	Senior Legal Advisor	40,000	Jan-17 to June 2018	720,000
Muhammad Yaqoob Bhatti	Legal Advisor	25,000	--do--	450,000

Ghulam Farid Ud Din Baig	Legal Advisor	25,000	--do--	450,000
Khawaja Nayyar Farid	Legal Advisor	25,000	--do--	450,000
Total				2,070,000

Audit holds that due to weak internal and administrative control payment was made.

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

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

1.4.2.21 Irregular expenditure on repair of transformer – Rs 1.676 million

According to General Manager (Operation) WAPDA office letter No. 6725-33/GMO/CEHQ/6-B-F dated 27-06-2002, repair of defective / damaged transformer from private firms was disallowed. The defective transformers should be sent to WAPDA approved Reclamation Workshops for repairs.

Municipal officer Infrastructure MCL incurred an expenditure of Rs 1.676 million on repair of transformer from the private contractors instead of getting it repaired from WAPDA approved workshop. It was further observed that replaced material was neither entered in the dead stock register nor auctioned by the management. Assuming income of Rs 335,894 as 40% of cost of new of material, from auction of old material and 20% contractors profit amounting to Rs 335294, department suffered a loss of Rs 838,236.

Audit was of the view that irregular expenditure resulting in overpayment was due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure.

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

Audit recommends recovery of overpayment and regularization of matter besides fixing responsibility against officers at fault under intimation to Audit.

[PDP No 67]

1.4.3 Internal Control Weaknesses

1.4.3.1 Non-reconciliation of receipt statement - Rs 5,495.947 million

According to Rule 12 (iii) of Punjab Local Government Accounts Rules, 2017, “preparation of monthly and annual statement of receipts and expenditure and reconcile the statements with the accounts of the accounts officer.”

During audit of MO Finance, for the financial years 2016-18, it was observed that receipt statement for the year 2017-18 was not reconciled with bank and accounts office.

Audit holds that non-reconciliation of receipt statement was due to weak internal control and poor financial discipline.

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

Audit recommends reconciliation of bank statement besides fixing responsibility against the person[s] at fault.

[PDP No 20]

1.4.3.2 Irregular transfer of pension in excess of pension contribution - Rs 252.75 million

According to Government of the Punjab, Local Government & Rural Development Department letter dated 15-04-1991, employees of Erstwhile Zila Council was adjusted in Town w.e.f 01.08.2002, the pension contribution @ 40% of pay was required to be transferred to Local Government Pension Fund Account from the budget of the respective government where they were working.

During scrutiny of record of MOF (MCL) for the period 2016-18, it was observed that funds of Rs 695.431 million was transferred to pension fund against pension contribution of Rs 442.431 million resulting in excess transfer of pension of Rs 252.75 million.

Audit holds that excess transfer of pension payment was due to weak internal control and poor financial discipline.

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

Audit recommends regularization of the matter from competent

authority besides fixing responsibility be fixed against the person(s) at fault.

[PDP No-01]

1.4.3.3 Irregular payment on account of arrears of pay & allowances - Rs 155.209 million

According to Rule 5 (g) of Budget Rules, 2017, “examine and scrutinize the proposal for re- appropriation and supplementary grants” for purpose of approval of budget.”

During scrutiny of record of MOF (MCL) for the period 2016-18, it was observed that amount of Rs 155.209 million on account of arrears of pay & allowances was drawn without allocation of supplementary grant and approval of the competent authority. Revised pay slips and due drawn statement were also not provided to audit for scrutiny.

Audit holds that payment of arrears was made due to weak internal control and poor financial management

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

Audit recommends inquiry and regularization of the matter besides fixing responsibility against the person[s] at fault.

[PDP No. 05]

1.4.3.4 Unauthorized payment to staff of daily wages – Rs 93.992 million

As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV [S&GAD] 10-1/2003 dated 17.09.2004

During scrutiny of record of MOF (MCL) for the period 2016-18, it was observed that an amount of Rs 93.99 million was paid to daily wages staff but the posts were not advertised in daily newspaper and the

policy was also not followed during recruitment of daily wages staff in violation of above quoted instructions.

Audit holds that irregular payment of wages was due to weak internal control and poor financial discipline.

This resulted in unauthorized payment to daily wages Staff for Rs 93.992 million.

The matter was reported to the PAO during December 2018. Any reply neither was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No-04]

1.4.3.5 Irregular expenditure due to non-acquiring of lab test reports - Rs 124.117 million

As per section 511-4(a)(b)(c) of Book of Specifications, prior to start of works contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer. According to clause 7 of work order issued, the contractor was bound to set up field control laboratory at site of work along with necessary equipment and logistics to carry out compaction tests for earthwork, sub base and base course and other tests like Gradation Control Tests for sub base and surfacing.

Management of following offices of Municipal officer Infrastructure MCL made payment of Rs 124.117 million on account of PCC and sub-base during financial year 2017-18 The expenditure was held irregular because prior to execution of item no soil test was done to justify laying PCC and without five (5) cylindrical pieces test after execution to verify the strength of PCC. Similarly, payment on account of sub-base was held irregular due to fact that compaction test reports and gradation control test was not conducted.

(Rs in million)

Sr. No.	Name of Office /DDO / Zone	Payment of PCC	Payment of Sub base	Total
1	Allama Iqbal Zone	10.525	11.862	22.387
2	Gulberg Zone	11.427	7.943	19.37
3	Aziz Bhatti Zone	9.682	1.063	10.745
4	Ravi Zone	30.24	8.028	38.268

5	Nishtar Zone	15.849	4.377	20.226
6	Wagah Zone	9.279	3.842	13.121
	Total	87.002	37.115	124.117

Audit is of the view that payment without mandatory test reports was due to weak internal controls.

This resulted in irregular expenditure of Rs 124.117 million on account of PCC and sub-base.

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

Audit recommends regularization of the matter from competent authority besides fixing responsibility against officers at fault.

1.4.3.6 Irregularity due to non-maintenance of separate bank account for contractor securities - Rs 33.051 million

According to Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD)3-4/2002 dated 27th August, 2002 and 23rd September, 2002, Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited to Government revenue.

During audit of office of DO (P&FTT) Lahore for the financial year 2016-18, it was observed that security of Rs 33.051 million was deducted @ 4% from the payment of contractors. However, management did not maintain security register and amount was deposited in bank account of MCL instead of maintaining a separate bank account for securities.

Audit is of the view that non-maintenance of separate bank account for contractors' security was due to poor financial discipline.

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

Audit recommends opening of separate bank account of contractors' security and regularization of the matter from competent authority.

[PDP No27]

1.4.3.7 Non-deduction of additional advertisement charges from bills of DGPR - Rs 22.301 million

According to the rules 2.10(a) (1) of PFR VOL-1 same vigilance should be made in respect of expenditure incurred from government revenue as a person of ordinary prudence would exercise in respect of expenditure from his own pocket.

During scrutiny of record of Chief Public Relation Officer (MCL), Lahore for the period January 2017 to June 2018, it was observed that excess amount of Rs 22.301 was paid to DGPR on account of advertisement charges. Chief Public Relation Officer requested DGPR to publish advertisement on black & white pages in six newspapers. However, DGPR made advertisement on color pages in fourteen or more newspapers, resulting in increase of advertisement cost due to high rates of color pages. Detail is given below.

Bill No./ Date	Brief Description	No. of Newspaper Approved by MCL	Published in No. of Newspapers	Publish in Excess Newspapers	Excess Amount paid (Rs in million)
625175950/07-Apr-2017	Traffic advisory plan during PSL Final 2017	6	10	4	0.574
615175950/07-Apr-2017	---do---	6	14	8	0.125
642175950/10-06-17	--do--	6	15	9	1.139
Sub Total					2.964
4146175664/19-10-2017	Unlawful buildings	6	11	5	0.220
3375175664 / 23.08.17	Dangerous buildings	6	10	4	0.196
3144175664/ 31.08.17	Dangerous buildings	6	11	5	0.378
3732175664/18-09-17	Dangerous buildings	6	10	4	0.150
Sub total					0.944
18-12-2017	Different advertisements	Advertisement made in more than 5 or 6 newspapers and on color pages			18.393
Grand Total					22.301

Audit holds that due to weak internal and financial control, overcharges were paid.

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

Audit recommends regularization of the matter and recovery of excess amount besides fixing responsibility against the officers / officials at fault.

1.4.3.8 Non-recovery of tehbazari fee – Rs 10.416 million

According to Rule 9 (b) of the Punjab Local Government accounts rules 2017, the collector of tax, fee, rate, charges of the local government shall be personally responsible for any overcharging, fraud, misappropriation or delay for crediting the amounts so collected to the account of the local government and shall be liable to make good the loss arising from his culpable negligence.

During the audit of the MO (Regulation) MCL, it was observed that following tehbazari properties of the MCL were under use of people. However, it was found that recovery on account of tehbazari was stopped after order No. SOTAX (LG) 2-45/2008 dated 19-09-2008 resulting in non-recovery of Rs 10.417 million.

Sr. No.	Name of Markets	No. of Tehbazari	Arrears up to 30-10-2008 (Rs)
1	Zam Zam Market Outside Lohari Gate	53	263,990
2	Faisal Maket Mochi Gate	90	9011,431
3	Out side Bhati Gate	1	12,000
4	Outside Texali Gate	12	20,412
5	Mayo Hospital Road	143	180,546
6	Al Fateh Market	69	158,976
10	Akbari Mandi	134	454,924
11	Outside Dehli Gate	77	314,449
	Total	579	10,416,728

Audit held that due to weak internal control and poor financial management the recovery of tehbazari fee was not made.

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

Audit recommends recovery of outstanding amount and regularization of matter in a manner prescribed besides fixing responsibility upon the concerned officers / staff.

[PDP No.28]

1.4.3.9 Loss due to non-auctioning of restaurant and wagon stand - Rs 0.930 million

According to Rule 4 (2) of Punjab Local Government (Property) Rules, 2003, the Manager shall be responsible to the Local Government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

DO (P&FTT) Lahore during the financial year 2017-18, did not auction following properties against reserve price of Rs 930,000 resulting in loss of Rs 0.930 million to public exchequer. It was observed that the following places and shops were not auctioned due to which the government sustained a loss of Rs. 930,000. The matter needs to be justified.

No. of Units	Type	Reserve price of a Shop / canteen Auctioned in GBS (Rs)	Loss to Government (Rs)
1	Restaurant No. 5	300,000	3,00,000
1	Local Wagon Stand	630,000	630,000
Total			9,30,000

Audit is of the view that non-auction of properties was due to weak internal controls.

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

Audit recommends regularization of the matter from competent authority besides fixing responsibility against person at fault.

[PDP No26]

1.4.3.10 Irregular payment of earthwork due to non-approval of lead chart - Rs 8.774 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.

Management of following offices of Municipal officer Infrastructure MCL made payment of Rs 8.774 million to government contractors on account of earthwork without approval of lead chart from competent authority. Survey for Natural Surface Level, cross section “X” and “L” were not prepared and approved by the competent authority. Compaction test reports of earthwork for embankments were also not available with the vouchers.

Sr. No.	Name of Office /DDO / Zone	Amount (Rs in million)
1	Allama Iqbal Zone	8.318
2	Aziz Bhatti Zone	0.311
3	Nishtar Zone	0.145
	Total	8.774

Audit was of the view that payment without approval of lead chart and mandatory test reports was due to weak internal controls.

This resulted in irregular expenditure on account of earthwork of Rs 8.774 million.

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

Audit recommends regularization of matter besides fixing responsibility against officers at fault under intimation to Audit.

1.4.3.11 Unauthorized payment on account of RCC sewer pipe - Rs 8.359 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.

Management of following offices of Municipal Officer Infrastructure MCL made payment amounting to Rs 8.359 million for the item “providing and laying RCC sewers pipe confirming the specifications.” Payment was held unauthorized because there was no test report about the strength of the pipe by an authentic lab. Bills of the

approved /prequalified suppliers of RCC pipes were not on record. In this situation the up to the mark quality of the item was not warranted.

Sr. No.	Name of Office /DDO / Zone	Amount (Rs in million)
1	Allama Iqbal Zone	2.921
2	Gulberg Zone	1.615
3	Aziz Bhatti Zone	1.671
4	Ravi Zone	0.848
5	Nishtar Zone	0.267
6	Wagah Zone	1.037
	Total	8.359

Audit is of the view that payment made without mandatory test reports was due to defective financial discipline and weak internal controls.

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

Audit recommends regularization of matter besides fixing responsibility against officers at fault under intimation to Audit.

1.4.3.12 Unauthorized payment of bituminous carpeting of roads - Rs 5.812 million

According to Finance Department's letter No. RO (Tech) FD. 18-23/2004 dated 21st September, 2004, rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work.

Management of following offices of Municipal officer Infrastructure MCL made payment Rs 5.812 million to the contractors on account of plant premix bituminous carpeting during financial year 2017-18 without approval of rate for the item from the Chief Engineer (Highways) in violation of above instructions.

Sr. No.	Name of Office /DDO / Zone	Amount (Rs in million)
1	Allama Iqbal Zone	2.148
2	Gulberg Zone	0.934
3	Ravi Zone	1.066
4	Nishtar Zone	1.664
		5.812

Audit was of the view that payment without approval of rate from chief engineer was due to weak internal controls.

This resulted in irregular expenditure of Rs 5.812 million.

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

Audit recommends regularization of matter besides fixing responsibility against officers at fault under intimation to Audit.

1.4.3.13 Overpayment on account of PCC – Rs 4.555 million

According to Chapter 24 Flooring (Page-415) Book of Specification, when the thickness is 1.5 inches or more, it can be laid either in single or double layers. In later case, half an inch thick wearing surface composed of 1 part of cement and 2 parts of very fine aggregate is laid immediately on the lower layer of cement concrete in the ratio of 1:3:6 by volume. As per Section 511-4(a)(b)(c) of Book of Specification, prior to start of works contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer.

Management of following offices of Municipal officer Infrastructure MCL made overpayment Rs 4.555 million to the contractors in connection with the item PCC. Scrutiny of record revealed that management did not follow the standard specifications of book of specification and paid PCC with the specification of 1:2:4 instead of dividing into two layers of 1:3:6 and 1:2:4.

Sr. No.	Name of Office /DDO / Zone	Amount (Rs in million)
1	Allama Iqbal Zone	1.265
2	Gulberg Zone	0.577
3	Aziz Bhatti Zone	0.523
4	Ravi Zone	1.037
5	Nishtar Zone	0.701
6	Wagah Zone	0.452
	Total	4.555

Audit was of the view overpayment on account of PCC was due to weak internal controls.

This resulted in overpayment to the contractors on account of PCC and loss Rs 4.555 million to public exchequer.

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

Audit recommends recovery of overpayment besides fixing responsibility against the officers / officials at fault.

1.4.3.14 Irregular payment due to non-acquiring of steel test report - Rs 4.435 million

According to Clause 60 of Additional Conditions of Contract Agreement, samples of steel to be used in Reinforcement cement concrete work shall be got tested but the Engineer In-charge and the contractor will have to bear the expenses for such tests. There should be at least two such samples for each batch received at site.

Management of the following offices of Municipal Officer Infrastructure MCL made payment of Rs 4.435 million for the item fabrication of steel without obtaining steel test report from Structural Division of University of Engineering & Technology, Lahore or Building Research Station, Lahore.

Sr. No.	Name of Office /DDO / Zone	Amount (Rs in million)
1	Allama Iqbal Zone	3.272
2	Ravi Zone	0.275
3	Nishtar Zone	0.748
4	Wagah Zone	0.140
	Total	4.435

Audit was of the view that payment made without mandatory test report was due to weak internal controls.

This resulted in irregular expenditure of Rs 4.435 million on account of mild steel.

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

Audit regularization of the matter in a manner prescribed besides fixing responsibility recommends fixing of responsibility besides regularization.

1.4.3.15 Unjustified payment on account of PCC- Rs 2.557 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.

Management of following offices of Municipal Officer Infrastructure MCL made payment to contractors amounting to Rs 2.557 million on account of PCC 1:7:20. Scrutiny of record revealed that the item of PCC 1:7:20 was laid underneath PCC 1:2:4 in narrow streets where no large vehicles traffic was to be run. No excel load of the vehicles were calculated. Soil test and load test were not executed to justify the item of work. Only brick blast / base course was required in such street under the PCC.

Sr. No.	Name of Office /DDO / Zone	Amount (Rs in million)
1	Allama Iqbal Zone	1.496
2	Ravi Zone	0.102
3	Nishtar Zone	0.707
4	Wagah Zone	0.252
		2.557

Audit was of the view that payment was made without mandatory test due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure on account of PCC without requirement.

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

Audit recommends regularization of the matter from competent authority besides fixing responsibility against officers at fault.

1.4.3.16 Non-recovery of fine due to late deposit of installment - Rs 2.540 million

As per clause (4) of contract agreement, if the contractor fails to pay installment in time, the fine of Rs 1,000 per day will be imposed.

During audit of office of DO (P&FTT), Lahore for the year 2017-18, it was observed that contractors did not deposit installments on due date but fine was not imposed in violation of the agreement. Due to non-imposition of fine for late deposit of installments government sustained a loss of Rs 2.540 million.

Audit is of the view that loss to government was due to weak supervisory controls.

Matter was reported to the management in November and in reply it was noted for compliance by the department.

Audit recommends for immediate recovery of above said amount from the concerned besides fixing responsibility against person at fault.

[PDP No28]

1.4.3.17 Overpayment to contractor on account of damaged connections and RCC-Rs 2.067 million

According to Clause 44 of Contract Agreement, if the Contractor destroy road work, Water Supply, Drainage etc, the contractor shall make good the same at his own expense. Further 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 "Concrete". The composite rate shall be reduced by Rs5.50 per cft to Rs12 per cft if chanab sand and local sand respectively is used.

Management of following offices of Municipal officer Infrastructure MCL made payment of Rs 1.836 million for damages of Sui Gas connections and excessive RCC pipe during construction of streets despite of the fact that repair of damage connections was the responsibility of contractors to bear the cost of damages during execution of schemes. It was also observed that in connection with the item RCC slab, contractors use local sand but recovery amounting to Rs 0.231 million was not made out of payment of RCC by reducing the rate by Rs 12/cft.

Rs in million

Sr. No.	Name of Office /DDO / Zone	Amount for damages connections	Amount of Excessive RCC rate
1	Allama Iqbal Zone	0.157	0.169
2	Gulberg Zone	0.384	0
3	Aziz Bhatti Zone	0.426	0
4	Ravi Zone	0.423	0
5	Nishtar Zone	0.151	0.062
6	Wagah Zone	0.295	0
		1.836	0.231

Audit is of the view that the overpayment was due to weak internal controls.

This resulted in loss of Rs 2.067 million to government.

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

Audit recommends recovery of amount overpaid besides fixing responsibility against the officers / officials at fault.

1.4.3.18 Non-recovery of fine on account of late installment of the contract - Rs 1.577 million

As per contract agreement clause, if the contractor fails to pay installment in time, the fine will be imposed.

During audit of Administrator (P&FTT) Lorry Adda, for the period 2017-18, it was observed that a contract was awarded to Mr. M. Ismail s/o Hakim Ali for Entry Fee Truck / Loader Mazda in Truck Stand Ravi Link Road for Rs. 16,600,000 against which in every month installment was Rs. But the installment due on 5th may, 2018 was not deposited till now due to which government sustained a loss of Rs 1.577 million (Rs 1,383,333 + 14% = 193,666).

Audit is of the view that loss to government was due to weak supervisory controls.

Matter was reported to the management in November and in reply it was noted for compliance by the department.

Audit recommends for immediate recovery of above said amount from the concerned besides fixing responsibility against person at fault.

[PDP No29]

1.4.3.19 Irregular purchase of different store items due to splitting of indents - Rs 1.451 million

According to Para 6.3.4.1 of Accounting Policies and Procedure Manual, a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. As per Rule 4.49 of Sub Treasury Rules, payments of Rs100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers.

MO (Services) incurred an expenditure of Rs 1.451 million on account of purchase of different LED lights, electric items and other store items by splitting the indent during financial year 2017-18.

Audit is of the view that irregular purchase was due to weak internal controls.

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

Audit recommends regularization of the matter from competent authority besides fixing responsibility against person at fault.

[PDP No21]

1.4.3.20 Non-recovery of Income Tax - Rs 1.055 million.

According to Rule 236 (a) of Income Tax Ordinance 2001, any person making sale by public auction or auction by tender of any property or goods shall collect advance tax @ 10% of gross value of such property or goods.

MO (Services) MCL did not deduct advance income tax of Rs 1.055 million from the contractors participated in auction of tuck shops, tire shops and carwash services during the financial year 2016-18.

Audit is of the view that non-recovery of Income Tax was due to poor financial management.

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

Audit recommends recovery of government taxes besides fixing responsibility against officers at fault.

[PDP No. 2]

1.4.4 Performance

1.4.4.1 Loss due to non-recovery of leased amount - Rs 198.000 million.

According to Rule-2.33 of Punjab Financial Rules Volume-I, provided that every Government servant must realize that he will be held responsible for any loss caused to Government through negligence / fraud on his part.

During audit MO (Services) for the period 2016-18, it was observed that certain petrol pumps in MCL were leased out since long time but neither leasing amount was received from the concerned nor the possession was taken from the defaulters due to which the MCL sustain a huge loss of Rs.198.000 million.

Audit is of the view that non-recovery of leased amount was due to poor financial discipline.

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

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

[PDP No9]

1.4.4.2 Less recovery on account of non-achievement of receipts targets - Rs163.478 million

According to Rule 9 (b) of the Punjab Local Government accounts rules 2017, the collector of tax, fee, rate, charges of the local government shall be personally responsible for any overcharging, fraud, misappropriation or delay for crediting the amounts so collected to the account of the local government and shall be liable to make good the loss arising from his culpable negligence.

Management of following formations realized only Rs 657.002 million on account of different kind receipts against target of Rs 1,444.507 million resulting is less collection of Rs 789.384 million.

(Rs in million)

Sr. No.	Name of Formation	Description	Target	Collected	Outstanding
1	MO (Regulation)	Rent of shops, composition fee, court fine etc	273.772	112.173	163.478

2	MO (Finance)	-	1,170.735	544.829	625.906
	Total		1,444.507	657.002	789.384

Audit is of the view that less realization of receipt was due to poor financial management and weak internal controls.

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

Audit recommends recovery of outstanding receipts besides fixing responsibility against person(s) at fault.

[PDP No.4, 9]

1.4.3.3 Loss due to non-recovery of fine on account of violation of building byelaws – Rs 2.643 million

According to Rule-2.33 of Punjab Financial Rules Volume-I, provided that every Government servant must realize that he will be held responsible for any loss caused to Government through negligence / fraud on his part.

MO (Planning) did not collect Rs 2.643 million on account of fine imposed on applicants for violating building plans as a result of which government sustained a loss.

Audit is of the view that non-recovery of fine imposed was due to weak financial management.

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

Audit recommends recovery of above said amount from the concerned besides fixing responsibility against person at fault.

[PDP No1]

1.4.3.4 Non-recovery of building Plan Fee from mobile telephone towers companies - Rs 13.937 million

According to the Secretary LG & CD letter No. SOTAX [LG & 3-4/03-P-RWP dated 8-8-2007, NOC fee and building plan fee for each installation of mobile telephone towers was fixed Rs 20,000 and Rs 7,875 respectively.

MO (Planning) MCL did not recover building plan fee amounting to Rs 13.937 million from 500 mobile towers @ Rs 27,875 during financial year 2016-18.

Audit holds that due to weak internal controls fee was not realized from the mobile companies.

This resulted in loss of Rs 13.937 million to government.

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

Audit recommends recovery of said amount besides fixing responsibility against officers at fault.

[PDP No-16]

1.4.4.5 Non-recovery of water conservancy charges - Rs 1.2 million

According to Tax notification of MCL, water conservancy charges @ Rs 60,000 /month were levied on swimming pools or other water reservoir. Further, according to Rule 78 (1) of Punjab District Authorities (Budget) Rules 2017, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the District Authority fund, under the proper receipt head.

During audit of AMO (Tax) for the year 2017-18 it was observed that conservancy charges was not received from 20 swimming pool owner @ Rs 60,000 per year due to this omission department sustained loss Rs 1.2 million.

Audit holds that non-recovery of water conservancy charges amounting to Rs 1.2 million was due to weak internal control and poor financial discipline.

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

Audit recommends recovery of government dues besides fixing responsibility against the officers at fault.

[PDP. No.25]

CHAPTER 2

Municipal Corporation, Gujranwala

2.1 Introduction of Municipal Corporation

The Municipal Corporation Gujranwala is 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 Municipal Corporation.– The Municipal Corporation shall:

- (a) approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;
- (b) implement rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities;
- (c) approve proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets;
- (d) approve development schemes for beautification of urban areas;
- (e) develop integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services;
- (f) execute and manage development plans;
- (g) exercise control over land-use, 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;
- (h) enforce all municipal laws, rules and bye-laws governing its functioning:
- (i) prevent and remove encroachments;
- (j) regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority;
- (k) provide, manage, operate, maintain and improve the municipal infrastructure and services, including -
 - (i) water supply and control and development of water sources;
 - (ii) sewage and sewage treatment and disposal;

- (iii) storm water drainage;
- (iv) sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes, treatment and disposal including landfill site and recycling plants;
- (v) roads and streets;
- (vi) traffic planning, engineering and management including traffic signaling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
- (vii) street lighting;
- (viii) firefighting;
- (ix) parks, playgrounds, open spaces, graveyards and arboriculture; and
- (x) slaughter houses;
- (l) environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards;
- (m) undertake urban design and urban renewal programmes;
- (n) develop and maintain museums, art galleries, libraries, community and cultural centers;
- (o) conserve historical and cultural assets;
- (p) undertake landscape, monuments and municipal ornamentation;
- (q) establish and maintain regional markets and commercial centers;
- (r) prepare budget, revised budget and annual and long-term municipal development programmes;
- (s) maintain a comprehensive data base and information system and provide public access to it on nominal charges;
- (t) approve taxes and fees;
- (u) regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- (v) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- (w) organize sports, cultural, recreational events, fairs and shows, cattle fairs and cattle markets, and regulate sale of animals;

(x) regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation thereof as and where applicable;

(y) manage properties, assets and funds vested in the local government;

(z) develop and manage schemes, including site development;

(aa) authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;

(bb) prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction;

(cc) promote technological parks, cottage, small and medium size enterprises;

(dd) maintain municipal records and archives;

(ee) assist in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assist relevant authorities in relief activities;

(ff) provide relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;

(gg) prepare financial statements and present them for internal and external audit in the manner as may be prescribed; and

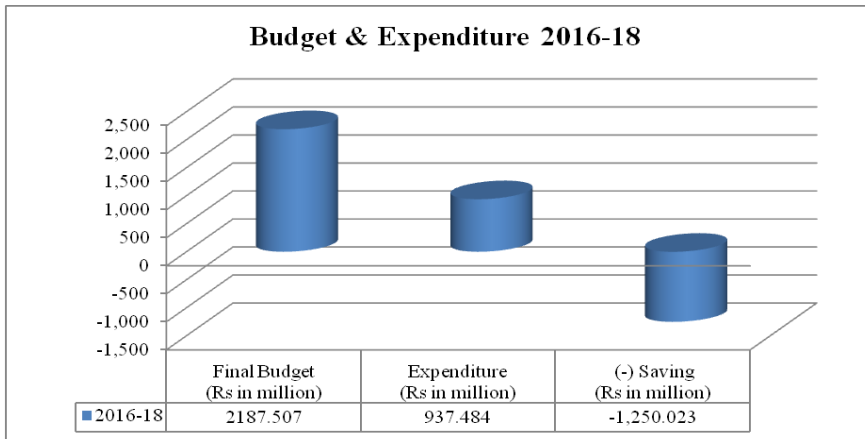
(hh) perform such other functions as may be prescribed.

2.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of Municipal Corporation Gujranwala selected for audit was Rs 2,187.507 million (inclusive salary, non-salary and development) whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 937.484 million showing savings of Rs 1,250.023 million, which in terms of percentage, was 57.14% of the final budget (detailed below). Less utilization of development budget (57.14%) deprived the community from getting better municipal facilities.

(Rs in million)

Financial Years 2016-18	Budget	Expenditure	(-) Savings	%age of savings
Salary	1004.703	425.221	(-)579.482	57.68%
Non-salary	513.516	190.461	(-)323.055	62.91%
Development	669.288	321.802	(-)347.486	51.92%
Total	2187.507	937.484	(-)1250.023	57.14%



2.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of Municipal Corporation Gujranwala 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 non-maintenance of Local Fund – Rs 937.483 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 sub-section (1) shall be maintained, administrated, and regulated as if it were a Local Fund. Furthermore, as per section 68 (5 & 6) of Local Government Act 2013, the chief officer or an officer authorized by him shall record minutes of meeting of the meeting of a local government and submit the same to the person who presided meeting for approval. The chief officer, after approval, issues the minutes of a meeting under his signatures.

During the Audit of Municipal Corporation Gujranwala for the Financial Years 2016-17 and 2017-18, it was observed that Local Fund was not maintained. Municipal Corporation collected receipts including fiscal transfers and incurred an expenditure of Rs 937.483 million through bank accounts other than Local Fund. Further probe revealed that minutes of the meetings was recorded by Vice Chairman MC instead of Chief Officer. Only photo copies of the minutes register as recorded by Vice Chairman were issued with forwarding letter signed by Chief Officer.

Sr. No.	Financial Year	Amount (Rs)
1	2016-17	146,902,355
2	2017-18	790,580,932
Total		937,483,287

Audit holds that Receipt and Expenditure was collected/ incurred without maintaining a Local Fund in contravention of the provisions of the Punjab Local Government Act 2013 due to negligence of management.

This resulted in irregular expenditure of Rs 937.483 million from public exchequer.

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

Audit recommends for regularization of the matter besides fixation of responsibility on person (s) at fault.

[PDP No. 26 & 27]

2.4.1.2 Irregular allocation of development expenditure - Rs 881.112 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 the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that Rs 881.112 million was allocated in lump sum for development expenditure as detailed below:

Sr. No	Financial Year	Lump Sum provision (Rs)
1	2016-17	235,360,250
2	2017-18	645,752,000
Total		881,112,250

Audit holds that lump sum provisions for development budget was made willfully to utilize budget to award of schemes on favoritism..

It resulted in irregular expenditure of Rs 881.112 million.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 29]

2.4.1.3 Irregular execution of development schemes - Rs 135.810 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 Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that Administrative Approval of those development schemes given which were neither approved by the House nor included in ADP as detailed in **Annexure-C**.

Audit holds that the Admin Approval of development schemes were according in violation of rule ibid due to weak internal controls.

This resulted in irregular expenditure of Rs 135.810 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 regularization of matter besides fixation of responsibility on person (s) at fault.

[PDP No. 32]

2.4.1.4 Loss due to non-completion of schemes - Rs 56.00 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 Municipal Corporation Gujranwala revealed that rural schemes valuing Rs 56.00 million were transferred from TMAs to the Municipal Corporation Gujranwala on 01.01.2017 as pending liabilities. Schemes were not completed as management only started new schemes. Therefore, completion certificates were not issued in violation of rule ibid.

Description	Total Nos. of scheme	Total Estimate Amount (Rs)
Defunct TMA Aroop, Khiali Shahpur, Qila Didar Singh, Nandi Pur and MCG	58	56,000,000

Audit is of the view that schemes were not completed due to weak internal controls and negligence of management.

This resulted in wastage/ blockage public funds of Rs 56 million.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 18]

2.4.1.5 Loss to Government by non-collection of Conversion fee- Rs 24.871 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 Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that cases of construction of commercial halls were submitted for approval but conversion fee was not collected from the applicants as detailed in **Annexure-D**.

Audit holds that conversion fee was not collected due to negligence of management and weak internal controls.

It resulted in loss of Rs 24.871 million to public exchequer.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 44]

2.4.1.6 Irregular payment due to non-conducting Quality Control Field Test Rs 13.70 million

According to Para No.19(4) of Punjab Gazette July 05, 2017 Government of the Punjab Local Government and Community Development Department notification No. SOR (LG) 38-3/2017, the quality control field test shall be mandatory for each development work costing more than ten million rupees.

The scheme, Construction of road Mandiala Warraich to Nokhar Distributary (Lohianwali canal) was awarded to M/s Shahid Builders by the TMA Aroop. The scheme was shifted to the Municipal Corporation Gujranwala. Quality Control Field Test was not conducted during the execution of the scheme. Quality Control Test was essential clause of the Contract.

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

This resulted in unauthorized expenditure from the public exchequer.

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

Audit recommends provision of quality control tests besides fixation of responsibility against the person (s) at fault.

[PDP No. 17]

2.4.1.7 Unauthorized expenditure due to incorrect recording of measurements in MB- Rs 9.79 million

According to Para-127 (6) & 129(i) of PWD Code, payment on 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 accounts record of Municipal Corporation Gujranwala revealed that the work, construction of PCC Sewer Line Street opposite Sadique Sadiq Hospital Qasir Amin wala Gujranwala was awarded to the government contractor during the financial year 2017-18. Overall measurement was recorded in MB No. 14814 at page 64-75 on account of 3rd/final contractor's bill. 3rd/final bill was paid to the contractor by re-measuring the quantities without referencing the 1st & 2nd contractor's running bills.

Audit is of the view that due to non-compliance of government instructions, overall measurements were recorded in Measurement Book.

This resulted in unauthorized expenditure from the public exchequer.

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

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

[PDP No. 03]

2.4.1.8 Loss to Government due to non-collection of receipts from service station at bus stand - Rs 5.060 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 Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that a demand of Rs.5,060,430 was found made in Demand & Collection Register for Service Station at General Bus Stand but not a single penny was collected. Further, it was observed that efforts were not made to lease out the subject Service Station.

Audit is of the view that concerned employees took advantage of the transition phase of local government by not depositing the same into Government Treasury due to negligence and defective financial discipline.

It resulted in loss of Rs 5.06 million to public exchequer.

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

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

[PDP No. 45]

2.4.1.9 Non-collection of additional performance security Rs 4.05 million

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 according to clause 18 of the agreement and notification issued by Finance Department vide No. RO (Tech) FD 1-2/83 (VI) (P) dated. 6-4-2005.

MO (Infrastructure), MC Gujranwala did not collect additional performance security amounting Rs 4.05 million from various contractors on account of development schemes. Contractors quoted rates more than 5% below from the Market Rate Schedule. Work Orders to the tune of Rs 29,814,165 were issued to the contractors without obtaining additional performance security of Rs. 4,049,572.

Audit is of the view the due to non compliance of government rules, additional performance security was not collected from the contractors.

This resulted in undue favor to the contractor.

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

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

[PDP No. 22]

2.4.1.10 Unauthorized Expenditure on account of RCC pipe Rs 1.316 million

As per clause 41 of Revised Contract Form for Execution of Work, no deviation from specification stipulated in the contract or additional items of work shall be carried out by the contractor unless the rate of the substituted, altered or additional items have been approved in writing failing which government will not be bound to entertain any claim on this account. The interpretation of the engineer in-charge in the event of any dispute due to any ambiguity in the specification or nomenclature shall be binding and final.

Scrutiny of record of MO (Infrastructure), Municipal Corporation Gujranwala revealed that expenditure of Rs 1.316 million was incurred for the provision and laying of RCC sewer pipe 12” & 15” diameter in the following schemes. Contracts of the schemes were awarded to the Govt. Contractors and payment was made to the contractors without Bar Test Report.

Name of scheme	Contractor	Qty.	Rate (Rs)	Amount (Rs)
Construction of PCC sewer line street Yasin Butt wali, Hafiz Shoaib, Boota wali, Gala Ghulam Haider Bazar Abdullah Canal Upper Chenab UC 29	Amir Construction	1359	411.75	559,568
Construction of PCC street Ch. Tayab wali D-Type colony UC 22	M/s Nouman Raza	158	411.75	65,057
Constn. Of PCC drain, Sewerage Anjum Bazar wali to house faiz wali Moh. Usman colony	M/s Ghulam Sarwar virk	862	411.75	354,929
Constn. Of PCC, sewer Arshad Ansari wali, street Ameen ASI wali Moh. Mahboob Haq	M/s Waqas Zia & Co.	306	411.75	125,996
Construction of PCC street Abadi Mehar Wazir Nowshera road Ghulam Hussain Colony	M/s Gill Construction	417	505.5	210,794
			Total	1,316,344

Audit is of the view the due to non compliance of government rules, Bar Test Reports were not collected from the contractors.

This resulted in unauthorized expenditure from the public exchequer.

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

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

[PDP No. 20]

2.4.2 Internal Control Weaknesses

2.4.2.1 Unlawful transfer of funds from Public Account to Local Fund Rs 143.994 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 the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that funds of Rs 143.994 million were transferred to Local Fund instead of public account as detailed below:

Rs. in million					
Entity	G. Account	Pension Account	Dev Account	Security	Total
TMA Nandi Pur Town	14.424	0	31.68	4.17	50.274
TMA Aroop Town GRW	1.558	2.681	32.201	1.5	37.94
TMA Khiali Shahpur Town	36.66	0.209	16.2	2.711	55.78
Total	52.642	2.89	80.081	8.381	143.994

Audit holds that public receipts were not kept separately as required by Punjab Local Government Act 2013 due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs 143.994 million.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 41]

2.4.2.2 Non-recovery of penalty charges from government contractors -Rs 2.763 million

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 shall have to apply

within one month for extension in time limit before the expiry of scheduled time of completion according to Clause 39 read with Clause 37 of contract agreement.

MO (Infrastructure) of MC Gujranwala awarded 22 schemes valuing Rs 27,637,131 to various Govt.-Contractors during the financial year 2017-18. Schemes were not completed within stipulated time. Further after lapse of considerable time period, contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor penalty Rs 2,763,713 was imposed to the contractors due to delay in completion of scheme.

Audit is of the view that due to weak internal controls, penalty was not imposed upon the contractors due to non completion of schemes within time.

This resulted in non-imposition of 10% penalty amounting to Rs 2.763 million

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

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

[PDP No. 21 & 23]

2.4.2.3 Unjustified payment on account of earth filling-Rs 1.143 million

As per specification 411-4-1 (General) that embankment shall be constructed in successful layer not more than 9” loose and 6” thick compacted (SOH-II/C & W) 2.25/2009.

MO (Infrastructure), Municipal Corporation Gujranwala paid Rs 1.143 million on account of Earth Filling against ordinary soil in the following schemes during the financial year 2017-18. Earth work was measured and paid without X/L sections. Lead Chart was also not approved by the competent authority. Quantity of earth work was recorded in MBs without deduction @ 10% shrinkage due to non compaction in layer. Further exact site / location or any reference was not shown.

Name of Scheme	Contractor	Work Order No. & date	Qty. in cft	Rate (Rs)	Amount (Rs)
construction of PCC Sewer line street opposite Sadique	M. Saleem Butt	193/29.01.2018	38545	10299.2	396,983

Name of Scheme	Contractor	Work Order No. & date	Qty. in cft	Rate (Rs)	Amount (Rs)
Sadiq Hospital Qasir Amin wala Gujranwala					
Construction of PCC slab street No. 2,5 street Ch. Waqar Cheema Chairman wali, Ibrahim Park UC-13	M/s Tariq Mehmood	171/29.1.2018	18878	10290	194,255
Construction PCC sewer line street Yasin Butt wali, Hafiz Shoiab wali, Boota wali, Gala Haji Ghulam Haider wali canal uper Chenab UC 29	Amir Enterprises	176/29.01.2018	31248	10299.2	321,829
Construction of PCC street Ch. Tayab wali D-Type colony UC 22	M/s Nouman Raza	155/22.01.2018	15834	10299.2	163,078
Constn. Of PCC Street Danish Kadah School wali UC 31	M/s Jamil Ali	69/10.01.2018	6486	10299.2	66,801
Total					1,142,946

Audit is of the view the due to non compliance of government instructions; payment was made to the contractors on account of earth work without maintenance of requisite record.

This resulted in unjustified payment amounting to Rs 1.143 million from the public exchequer.

The matter was reported to the CO/PAO in the month of December, 2018. Neither any 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. 16]

2.4.3 Performance

2.4.3.1 Doubtful purchase of assets in absence of stock taking report

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 the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that assets were purchased during financial year 2016-17 and 2017-18 but physical stock taking was not carried out by the management. Information or Report as required by section 129(2) was also not prepared. Further, there is no mechanism available to watch physical existence and conditions of its assets purchased.

Audit holds that physical stock count was not conducted to cover up deficiencies regarding assets due to weak internal controls.

This resulted in doubtful expenditure on purchase of assets.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 28]

2.4.3.2 Non-constitution of Municipal Corporation Committees

As per rule 4 of Punjab Local Governments (Committees) Rules 2018, A local government may, by notification, constitute the following committees:

- (a) Planning Committee;

- (b) Finance Committee;
- (c) Municipal Regulation Committee;
- (d) Municipal Infrastructure and Service Committee; or
- (e) Any other committee constituted by the House.

During the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that Committees were not constituted in violation of rule ibid.

Audit holds that Committees as required under rule 4 was not constituted deliberately to keep the accountability process in-effective due to weak internal controls.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 30]

2.4.3.3 Non-maintenance of Municipal Corporation property Record

As per rule 5(2) of Punjab Local Governments (Property) Rules 2018, the concerned officer of the local government shall maintain, in the prescribed manner, the following registers of :

- (a) Immovable property (P-1)
- (b) Nazul property (P-II)
- (c) Rent Demand and Collection (P-III)
- (d) Demand and Collection of arrears (P-IV)
- (e) Public Roads and Streets (P-V)
- (f) Encroachment (P-VI)
- (g) Unauthorized Occupants of Property (P-VII)
- (h) Maintenance of Building (P-VIII)
- (i) Maintenance of Road and Streets (P-IX)
- (j) Agriculture Land (P-X)
- (k) Road side Trees (P-XI)
- (l) Trees on the Land of the local government (P-XII)
- (m) Fruit bearing trees on the Land of the local government (P-XIII)
- (n) Movable Property (P-XIV)

- (o) Furniture (P-XV)
- (p) Vehicles (P-XVI)
- (q) Sale of Goods (P-XVII)
- (r) Restrained (P-XVIII)
- (s) Light points and Lump posts (P-XIX)
- (t) Water Stand and Points (P-XX)
- (u) Stock for expendable stores (P-XXI)
- (v) Machinery (P-XXVII)
- (w) Animals (P-XXVIII)
- (x) Losses (P-XXIX)
- (y) Community Centres and other Public Places (P-XXX)
- (z) Parks and Play Grounds (P-XXXI)

During the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that Record of District Government Property was not maintained as prescribed by rule ibid.

Audit holds that Management did not maintain record deliberately to weaken accountability process due to weak internal controls.

This resulted in non-maintenance of requisite record.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 31]

2.4.3.4 Non-submission of Performance Report to Municipal Corporation

As per section 74 (1)(e) of Local Government Act 2013, The Chairman of a Municipal Corporation shall present report on the performance of the local government to the Municipal Corporation at least twice in a year.

During the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that Chairperson of Municipal Corporation Gujranwala did not present any performance report to the Municipal Corporation.

Audit holds that Performance Report was not presented to Municipal Corporation Gujranwala due to negligence and weak internal controls.

It resulted in weak financial and administrative controls.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 33]

2.4.3.5 Non-submission of report on planning and implementation of development plans to the House

As per section 79 (2)(b) of Local Government Act 2013, The Chief Officer, in carrying out his functions, shall prepare a report on the planning and implementation of development plans of the local government for the presentation of house of the local government in its annual budget session.

During the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that Chief Office did not prepare and present report on planning and implementation of development plans of the local government to House in its annual budget session 2017-18.

Audit holds that Report on planning and implementation of development plans was not presented to Municipal Corporation Gujranwala during budget session 2017-18 due to negligence and weak internal controls.

This resulted in weak financial and administrative controls.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 34]

2.4.3.6 Non-display of information on municipal services by Municipal Corporation

As per rule 33 of Punjab Local Governments (Conduct of Business) Rules 2017, A local government shall launch its own website to

facilitate public disclosure and access to information relating to service delivery. Further, A local government shall, on quarterly basis, publish on its website or at prominent place, information about the staffing and the performance of the offices of local government during the preceding 3 months.

During the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that no information about Municipal Corporation services was displayed to general public. Further quarterly performance of its offices was also not displayed in any manner in violation of the rule *ibid*.

Audit holds that information as required under rule 33 was not disseminated deliberately due to negligence and weak internal controls.

This resulted in weak financial and administrative controls.

The matter was reported to the CO / PAO in December, 2018. Neither any 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. 35]

2.4.3.7 Non-preparation of Key Performance Indicators

As per rule 4(3)(d) of Punjab Local Governments (Conduct of Business) Rules 2017, The Mayor or Chairman shall prescribe key performance indicators.

During the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that Key Performance Indicators to judge performance of Municipal Corporation and its offices were not prescribed in violation of the rule *ibid*.

Audit holds that information as required under rule 33 was not disseminated deliberately due to which performance of the entity and its could not be measured.

This resulted in weak administrative and management controls.

The matter was reported to the CO / PAO in December, 2018. Neither any 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.

2.4.3.8 Non-inspection of offices of Municipal Corporation

As per rule 28 of Punjab Local Governments (Conduct of Business) Rules 2017, The Mayor or the chairman shall, in each quarter, inspect working of municipal offices in the local government with special focus on the following areas:

- a) Status of service delivery against the key performance indicators;
- b) Execution of Annual Development Plan;
- c) Enforcement of municipal offences;
- d) Adherence to the law, rules, by-laws, standing instructions, orders and directive;
- e) Recovery of own source revenue and overall financial position of local government;
- f) Recovery of revenue in arrears;
- g) Office management, discipline and overall functioning of the local government;
- h) Maintenance and management of immovable and movable property of local government;
- i) Contract management;
- j) Expeditious disposal of complaint

During the Audit of Municipal Corporation Gujranwala for the financial years 2016-18, it was observed that no inspection of Municipal Corporation Offices was conducted in violation of the rule *ibid*.

Audit holds that inspection was not carried out due to negligence and weak internal controls.

This resulted in non-compliance of government rules.

The matter was reported to the CO / PAO in December, 2018. Neither any 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.

CHAPTER 3

Municipal Corporation, Gujrat

3.1 Introduction of Municipal Corporation

The Municipal Corporation Gujrat shall is 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 Municipal Corporation.— The Municipal Corporation shall:

- i. approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;
- ii. implement rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities;
- iii. approve proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets;
- iv. approve development schemes for beautification of urban areas;
- v. develop integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services;
- vi. execute and manage development plans;
- vii. exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centres, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- viii. enforce all municipal laws, rules and bye-laws governing its functioning:
- ix. prevent and remove encroachments;
- x. regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority;
- xi. provide, manage, operate, maintain and improve the municipal infrastructure and services, including -
- xii. water supply and control and development of water sources;
- xiii. sewage and sewage treatment and disposal;
- xiv. storm water drainage;

- xv. sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes, treatment and disposal including landfill site and recycling plants;
- xvi. roads and streets;
- xvii. traffic planning, engineering and management including traffic signalling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
- xviii. street lighting;
- xix. firefighting;
- xx. parks, playgrounds, open spaces, graveyards and arboriculture; and
- xxi. slaughter houses;
- xxii. environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards;
- xxiii. undertake urban design and urban renewal programmes;
- xxiv. develop and maintain museums, art galleries, libraries, community and cultural centres;
- xxv. conserve historical and cultural assets;
- xxvi. undertake landscape, monuments and municipal ornamentation;
- xxvii. establish and maintain regional markets and commercial centres;
- xxviii. prepare budget, revised budget and annual and long term municipal development programmes;
- xxix. maintain a comprehensive data base and information system and provide public access to it on nominal charges;
- xxx. approve taxes and fees;
- xxxi. regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- xxxii. collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- xxxiii. organize sports, cultural, recreational events, fairs and shows, cattle fairs and cattle markets, and regulate sale of animals;
- xxxiv. regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation thereof as and where applicable;
- xxxv. manage properties, assets and funds vested in the local government;
- xxxvi. develop and manage schemes, including site development;
- xxxvii. (aa) authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;

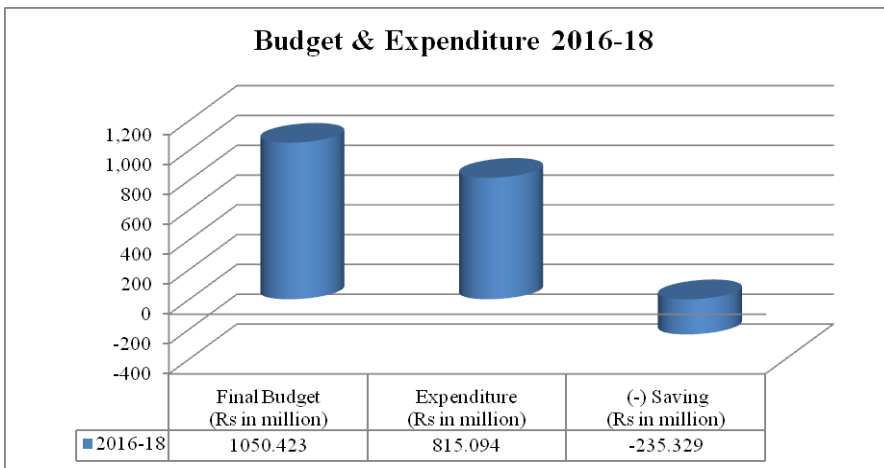
- xxxviii. prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction;
- xxxix. promote technological parks, cottage, small and medium size enterprises;
- xl. perform such other functions as may be prescribed.

3.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of Municipal Corporation Gujrat selected for audit was Rs 1050.423 million (inclusive salary, non-salary and development) whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 815.094 million showing savings of Rs 235.329 million, which in terms of percentage, was 22% of the final budget (detailed below). Less utilization of development budget (23%) deprived the community from getting better municipal facilities.

(Rs in million)

Financial Years 2017-18	Budget	Expenditure	(-) Savings	%age of savings
Salary	254.909	187.368	(-)67.541	26%
Non-salary	297.124	241.503	(-)55.621	19%
Development	498.390	386.223	(-)112.167	23%
Total	1050.423	815.094	(-)235.329	22%



3.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of Municipal Corporation 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.

3.4 AUDIT PARAS

3.4.1 Irregularities & Non-compliance

3.4.1.1 Doubtful payment of pay and allowances - Rs 241.334 million

According to Rule 17 of the Punjab Civil Servants (Appointment and Conditions of Services) Rules 1974, initial appointments to posts in basic pay scale 1 to 15 and equivalent shall be made on the basis of examination or test to be held by the appropriate committee or the board, as the case may be after advertisement of the vacancies in newspaper or in manner to be determined by the Government.

During scrutiny of personal files and service books of the regular staff in Municipal corporation Gujrat, it was revealed that degrees / certificates of employees were not got verified since appointment of employees. Further, a number of employees were appointed against leave vacancy as stop gap arrangement but their services were not discontinued after joining of the regular incumbents.

Audit is of the view that due to non compliance of rules and weak internal control the pay and allowances were paid without verification of degrees/certificates.

This resulted in noncompliance of government rules.

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

Audit recommends detailed scrutiny of all the service books through an inquiry committee under intimation to Audit.

[PDP No. 01]

3.4.1.2 Doubtful consumption of POL due to Non-maintenance of Log Books- Rs 23.575 million

As provided in finance department letter No FD(MR)M/W 1-4/92 dated 26-09-1992, if the entries in log book have not been made by the time of audit, the entries made and record produced afterward will not be accepted.

Municipal Corporation Gujrat paid an amount of Rs 23.575 million on account of POL during 2017-18 in violation of the rule ibid but the Log book, average certificates, tour diary and tour notes of the officials/officers

were not available on record. In the absence of log books, and other relevant record payment could not be verified as detailed below:

Name of Department/Branch	Item Description	Period	Vehicle No	Amount (Rs)
Mayor Branch	POL	2017-18	GTG-111	387,066
Chief Officer			GTG- 72	188,040
MO Finance			GAE-1788	91,336
Regulation branch			GTG 1026/ GTH 6600	44,806
MO Infrastructure			GTF-183	554,513
MO Services			GTC-9292 and 43 operational vehicles	22,309,738
			Total	23,575,499

Audit is of the view that due to non compliance of rules and weak internal control the log books were not prepared/produced for audit verification

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No11]

3.4.1.3 Irregular provision of block allocation Rs 22 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.

Municipal Corporation Gujrat made an allocation of Rs 22 million for unforeseen expenditures but the detail of allocation was not reflected in the budget nor provided separately. This clearly shows that the Municipal Corporation has made block allocation in violation of the rule ibid.

This resulted in irregular provision of block allocation for unforeseen expenditures. Detail is as under;

Sr. No	Description	Department involved	Amount allocated (Rs in million)
1	A03917-Unforeseen Expense/legal charges	MO Regulation	12
2	A03921-Unforeseen Expenses/Misc	MO Services	10
Total			22

Audit is of the view that due to non compliance of rules the lump sum provision of budget was set aside besides bifurcation

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No13]

3.4.1.4 Irregular Payment of Salaries on account of Contingent Paid Staff – Rs 18.238 million

As per preface of Schedule of Wage Rates, 2017 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- c) The posts shall be advertised properly in leading newspapers.
- d) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004 regarding payment to contingent paid staff

During audit of Municipal Corporation Gujrat for the financial year 1.7.2017 to 30.6.18, it was observed that management made payments on account of contingent paid staff amounting to Rs 18.238 million without fulfilling the above criteria. Furthermore, payments were made in cash but no acquaintance rolls were maintained as detailed below:

Cheque No	Date	Office	Particulars	Amount (Rs)
806539165	24.8.17	MO Services	Daily Wages Staff	266,000
806539175	31.8.17			857,375
806742062	12.10.17			4,806,050
806959595	11.12.17			5,256,825
807152808	30.12.17			5,214,172
807152820	30.12.17			1,837,775
Total				18,238,197

Audit is of the view that due to non compliance of rules the irregular payment was made to the contingent paid staff

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in

December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of expenditure besides fixation of responsibility on the person(s) at fault.

[PDP No. 20]

3.4.1.5 Unjustified expenditure on repair & maintenance of vehicles-Rs 15.395 million

No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own power of sanction as laid down under Rule 2.10(a)(5) of PFR Vol-I. Further no authority shall sanction any expenditure, which is directly or indirectly to its own advantage as laid down under Rule 32(c) of PLG (Accounts) Rules 2001.

Scrutiny of accounts record of Municipal Corporation Gujrat revealed that Rs 15.395 million were paid during the period 1.1.17 to 30.6.18 for the repair of Govt. vehicles. Repair & maintenance was neither entered in logbooks nor history sheet was prepared. Further, replacement/old parts were not entered in dead stock register. Expenditure on repair could only be admissible up to 20% of the book value of the vehicle. Further movable stock register was not produced to ascertain the value of the vehicle.

This resulted in unjustified expenditure of Rs 15.395 million, as detailed below:

Name of branch/Department	Period	Amount (Rs)
Mayor Office	1.7.17 to 30.6.18	138,446
Chief Officer	1.1.17 to 30.6.17	69,207
-do-	1.7.17 to 30.6.18	518,584
MO(R)	1.7.17 to 30.6.18	284,560
-do-	1.1.17 to 30.6.17	23,316
MO (F)	1.7.17 to 30.6.18	13,600
MO (I)	1.7.17 to 30.6.18	326,545
MO (Services) repair of Machinery & Equipment	1.7.17 to 30.6.18	14,020,664
Total		15,394,922

Audit holds that due to weak internal control, payment of Rs 15.394 million was made without proper maintenance of record.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in

December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of expenditure besides fixation of responsibility on the person(s) at fault.

[PDP No. 10]

3.4.1.6 Non-submission of building plans - Rs 15.320 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 scrutiny of records it has been observed that enforcement inspectors of MO(P) branch of Municipal Corporation Gujrat issued notices to the various illegal building constructors but they did not deposit the building fee/conversion fee of Rs 15.320 million as detailed below

Name of person	Address	Notice No	Amount (Rs)
Haji M Saeed	Service More GT road Gujrat	179/Factory	5,000,000
Abdullah Khan Jora	Ali Pur Road Gujrat	39/School	4,600,000
Ijaz Khan	Sevice More GT Road Gujrat	104/Commercial	600,000
Aurangzeb But	Jail Road Near Old Hospital	264/Commercial	4,800,000
Mian Ijaz Ahmed	GFC Fan GT Road	263/Factory	300,000
Shakeel Ahmed	Sargodha Road Gujrat	240/commercial	20,000
Total			15,320,000

Audit is of the view that due to weak internal controls, government revenue was not deposited by the illegal constructors.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No17]

3.4.1.7 Un- authentic Government receipts due to non-conducting the survey of manufacturers, vendors and traders-Rs 2.641 million

According to Punjab Local Government Act 2013, chapter X, clause 87-Functions of Metropolitan and Municipal Corporations.– (1) The Metropolitan Corporation and a Municipal Corporation shall, (t)

approve taxes and fees; (u) regulate dangerous and offensive articles and trades mentioned in Second Schedule; (v) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties.

Scrutiny of receipt record of the license and permit fee revealed that MO (R) Municipal Corporation Gujrat did not carry out the survey for the financial period 1.1.17 to 30.6.18 to have complete list and particulars of all manufacturers, vendors traders and other persons in the local area of the Municipal Corporation. Revenue was collected without maintaining record on “Form T.L.10” as detailed below:

Period	Total Collection Rs
1.1.17 to 30.6.17	660,618
1.7.17 to 30.6.18	1,980,350
Total	2,640,968

Audit is of the view that receipts collected without conduction of surveys of manufacturers, vendors & traders due to defective financial discipline and weak internal controls.

Non-conducting of survey of manufacturers, vendors & traders resulted in loss to public exchequer.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

[PDP No. 09]

3.4.1.8 Unjustified expenditure on event of Jashan e Azadi - Rs 1.339 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.

Contrary to the above rule Municipal Corporation Gujrat paid a huge amount of Rs 1,339,258 vide cheque No 806539153 dated 24.8.17 for the purchase of goods on the event of Jashan e Azaadi 14th August during the financial year 2017-18. However, items were neither taken on stock nor its issuance was shown to audit. Goods were purchased without indents and planning. Furthermore, the purchase was split in small orders in order to avoid PPRA and open tender as detailed below.

Vr No & Date	Items	Contractor	Amount (Rs)
131 dt 24.8.17	Jashan e Azadi Children Park	Naeem & Co	99,645
132 dt 24.8.17	Jashan e Azadi Children Park	Naeem & Co	88,562
133 dt 24.8.17	Jashan e Azadi	Naeem & Co	74,700
134 dt 24.8.17	Jashan e Azadi	Naeem & Co	99,000
135 dt 24.8.17	Jashan e Azadi	Naeem & Co	46,000
136 dt 24.8.17	Jashan e Azadi	Naeem & Co	99,000
137 dt 24.8.17	Jashan e Azadi	Naeem & Co	68,069
138 dt 24.8.17	Jashan e Azadi	Naeem & Co	91,300
139 dt 24.8.17	Jashan e Azadi	Naeem & Co	99,430
140 dt 24.8.17	Jashan e Azadi	Naeem & Co	99,302
141 dt 24.8.17	Jashan e Azadi	Naeem & Co	98,150
142 dt 24.8.17	Jashan e Azadi	Naeem & Co	97,500
143 dt 24.8.17	Jashan e Azadi	Naeem & Co	99,000
144 dt 24.8.17	Jashan e Azadi	Naeem & Co	89,600
145 dt 24.8.17	Jashan e Azadi	Naeem & Co	90,000
Total			1,339,258

Audit is of the view that due to non compliance of rules the Irregular/unjustified payment was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

[PDP No25]

3.4.1.9 Un-justified expenditure on account of repair of transformer-Rs 1.483 million

According to General Manager (Operation) WAPDA office letter No. 6725-33/GMO/CEHQ/6-B-F dated 27-06-2002, repair of defective/damaged transformer from private firms was disallowed. The defective transformers should be sent to WAPDA approved Reclamation Workshops for repairs.

During audit of the accounts record pertaining to the Municipal Corporation Gujrat for the period 1.7.17 to 30.6.18 it was observed that

payment of Rs 1,483,001 was made on repair of transformer to a private contractors. But according to the WAPDA's notification, no one can repair the transformers privately either it is independent transformer or general duty transformer. Therefore either the justification of the same may be given or the responsibility may be fixed on the defaulter under report to audit.

Cheque No	Vr No & Date	Contractor	Amount (Rs)
806271091	60 dt 18.7.17	Noman Javed Co	60,672
-do-	66 dt 18.7.17	-do-	94,751
-do-	67 dt 18.7.17	-do-	60,632
-do-	68 dt 18.7.17	-do-	97,283
-do-	71 dt 18.7.17	-do-	61,376
806271093	78 dt 18.7.17	Ramzan & Co	49,300
806959501	189 dt 24.10.17	Ramzan & Co	71,225
	190 dt 24.10.17	Ramzan & Co	74,400
	191 dt 24.10.17	Ramzan & Co	15,500
807152823	169 dt 30.12.17	Ramzan & Co	66,710
	171 dt 30.12.17	Ramzan & Co	99,000
807385336	107 dt 17.2.18	Ramzan & Co	99,000
807385361	189 dt 26.2.18	Ramzan & Co	96,900
807385396	49,50 dt 13.3.18	Ramzan & Co	98,600
9121002354	32 dt 10.5.18	Noman Javed Co	75,750
-do-	33 dt 10.5.18	Noman Javed Co	76,775
9121002409	275 dt 28.5.18	Noman Javed Co	57,125
-do-	276 dt 28.5.18	Noman Javed Co	88,956
9121002434	68 dt 11.6.18	Noman Javed Co	72,135
-do-	73 dt 11.6.18	Noman Javed Co	66,911
Total			1,483,001

Audit is of the view that due to poor performance and non compliance of rules, the amount was irregularly expended.

Matter was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

[PDP No21]

3.4.1.10 Undue favor to contractor due to non-acquiring of performance security - Rs 1.332 million

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 according to clause 18 of the agreement and notification issued by Finance Department vide No. RO (Tech) FD 1-2/83 (VI) (P) dated. 6-4-2005.

MO (I), Municipal Corporation Gujrat awarded the scheme, Installation of LED Lights 110 watt on different roads Phase-III Gujrat to M/s GISQ International 12% below the TS Estimate during the financial year 2017-18. However additional performance security was not taken and contractor started work without depositing of performance security of Rs 1.332 million.

Work Order No. & Date	TS Estimate Amount	Agreement Amount	Below %	Add. Performance Security
429 dt 7.09.15	13.323 million	13.323 million	12%	1,332,299

Audit holds that due to weak internal controls, undue favor was granted to the contractor by non depositing additional performance security to the tune of Rs 1.332 million

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

[PDP No45]

3.4.1.11 Irregular expenditure on account of installation of lighting during Eid Melad Un Nabi - Rs 1.193 million

The Government of the Punjab Services & General Administration Department has circulated Punjab Procurement Rules, 2009 vide Notification No. MD. PPRA/1-1/2009 dated 2-10-2009. According to Rule12 of PPRA Rules 2009, procurement 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 the PPRA from time to time. In cases if procuring agency has its own website it may also post all advertisement concerning procurement on that website as well.

During audit of Municipal Corporation Gujrat, it was observed that lights were installed and miscellaneous expenditure was uncured on Eid Melad Un Nabi for Rs 1.193 million by M/S Ramzan & Co during 2017-18. The matter was required to be advertised on PPRA to get the

economical rates whereas the same was done through quotations as detailed below:

Name of Contractor	Date	Description	Amount (Rs)
Ramzan & Co	28.11.17	Glow Lights for Eid Melad Un Nabi	84,000
Ramzan & Co	25.11.17	Glow Lights for Eid Melad Un Nabi	99,000
Ramzan & Co	25.11.17	Glow Lights for Eid Melad Un Nabi	99,000
Ramzan & Co	30.11.17	COB Lights for Eid Melad Un Nabi	99,000
Ramzan & Co	27.11.17	COB Lights for Eid Melad Un Nabi	99,000
Ramzan & Co		Wire for Eid Melad Un Nabi	49,100
Ramzan & Co	28.11.17	Choona for Eid Melad Un Nabi	89,100
Ramzan & Co	12.12.17	Lunch for Jaloos Eid Melad Un Nabi	99,000
Ramzan & Co	09.12.17	Lunch + Sound System for Jaloos Eid Melad Un Nabi	96,900
Ramzan & Co	09.12.17	Lunch for Jaloos Eid Melad Un Nabi	54,900
Ramzan & Co	09.12.17	Refreshment for Jaloos Eid Melad Un Nabi	52,570
Naeem & CO	25.11.17	Lighting for Eid Melad Un Nabi	85,500
Naeem & CO	25.11.17	Lighting for Eid Melad Un Nabi	87,000
Naeem & CO	25.11.17	Lighting for Eid Melad Un Nabi	99,000
Total			1,193,070

Audit is of the view that due to poor performance and non compliance of rules, the amount was irregularly expended.

This resulted in irregular expenditure of Rs 1.193 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

[PDP No05]

3.4.1.12 Less collection of contract agreement security - Rs 1.099 million

As per Clause 18 of The Punjab Local Government (Auctioning of Collection Rights) Rules, 2016, (1) a bidder shall deposit pay order equivalent to the amount of ten percent of the reserve price as an earnest money in the funds of the local government before taking part in an auction. (2) The sixty percent of the earnest money deposited by successful contractor shall be adjusted against the amount payable by him as first monthly installment. (3) The balance earnest money shall be retained by the local government as a security for successful completion of contract and payment of dues under the agreement.

During Audit of Municipal Corporation Gujrat it was observed that Lease contracts for Rs. 54.955 were awarded to different contractors

during 2017-18. Security of Rs.1.099 million was collected @ 2% from contractors instead of Rs 2.199 million @ 4%. This resulted less collection of security deposit for Rs.1.099 million as detailed below:

Name of Lease	Name of Contractor	Amount of Lease (Rs)	Security Received (Rs)	Security to be received (Rs)	Less security (Rs)
Parking Fee, Parking Plaza Hassan Chowk Gujrat	Ishtiaq Ahmed S/O Muhammad Saddiq	2,700,000	54,000	108,000	54,000
Adda Fee General Bus Stand	Imtiaz Ahmed Warhaich S/O Ghulam Rasool	30,200,000	604,000	1,208,000	604,000
Advertisement Tax	Mirza Muhammad Yaqoob S/O Muhammad Hussain	16,000,000	320,000	640,000	320,000
Slaughter House Fee	Usman Khalid S/O Allah Ditta	2,955,000	59,100	118,200	59,100
Lease Latrin General Bus Stand	Ishtiaq Ahmed S/O Muhammad Saddiq	3,100,000	62,000	124,000	62,000
		54,955,000	1,099,100	2,198,200	1,099,100

Audit is of the view that due to non compliance of rules and weak internal control, the security of lease agreement was less deposited by the contractor

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

[PDP No03]

3.4.2 Internal Control Weaknesses

3.4.2.1 Non-recovery of water rates from the water users - Rs 114.626 million

According to Punjab Local Government Act 2013, chapter X, clause 87-Functions of Metropolitan and Municipal Corporations.– (1) The Metropolitan Corporation and a Municipal Corporation shall, (k) provide, manage, operate, maintain and improve the municipal infrastructure and services, including - (i) water supply and control and development of water sources; (ii) sewage and sewage treatment and disposal.

The concerned collecting officer and staff of water rate branch of Municipal Corporation Gujrat did not recover the water rate which was still outstanding from the water users as on 31.12.18, which were needs to be recovered. This resulted in non recovery of water rate from the water users of Rs 114.626 million.

Description of Area	No of connections involved	Amount Involved (Rs)
Sector-1 Sargodha Road A to F and X,Y,Z	16172	42,089,907
Sector-II City A to I	19173	55,589,240
Sector-III Shadman A to I	7920	16947151
Total	43265	114,626,298

Audit holds that due to weak internal control, of water rate Rs 114.626 million was not recovered.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No07]

3.4.2.2 Unjustified expenditure due to non-approval of lead chart - Rs 11.515 million

Any extravagant or waste of local fund shall be regarded as financial irregularity according to Rule 128 (d) of PLG (Budget) Rules, 2017 and Rule 32 of PLG (Accounts) Rules, 2017 provides that the expenditure should not be prima facie taken for more than the occasion demands.

MO (I) Municipal Corporation Gujrat executed an item earth filling lead up to 4,5 and 6 miles in the following schemes without approval of lead chart. Rate analysis including lead chart of earth filling work was not approved. In the absence of approved lead chart, unjustified payment of Rs 11.515 million was made.

Audit holds that due to weak internal controls, irregular payment was made to the contractor due to non approval of lead chart.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

[PDP No40]

3.4.2.3 Less deduction of Income Tax Rs 5.818 million

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

During audit of Municipal Corporation Gujrat, 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. This resulted in less deduction of income tax amounting to Rs 5,818,132.

Audit holds that due to weak internal controls, income tax was less deducted without verification of filed return by the contractor.

This resulted in loss of Rs 5.818 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

3.4.2.4 Non-recovery of liquidated damages – Rs 4.418 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 the audit of Municipal Corporation Gujrat it was observed that the following works were awarded to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge in time. Undue favour was given to the contractors as:

- No penalty was imposed on the contractors on account of delay,
- If penalty of delay imposed on the contractor then he can not claim price variation from the government.

Name of Work	Name of Contractor	Work Order No	Wrok Order Date	Work Position	Estimate d cost	Penalty
Const of Nallah/Sewerage Ghazi Khan Gujrat	Sarfraz Ahmed	213	02.10.2017	Work In Progress	2390000	239000
Construction of Street Mohalla Hayat pura	Wajid Ali & brother	33	28.09.2017	08.11.2018	2370000	237000
Const & Repair PCC Road Nali Muhallah Jattowakal	Nadeem & Co		28.05.2017	work In progress	2000000	200000
Purchase/Fixing Back Hoe 2.no for Excavate Trenches, MC Gujrat	Abdul Salam Butt	44	30.06.2017	27.08.2017	2000000	200000
Purchase of Material street Light, M.C Gujrat	Kamal Ahmed Butt	149	04.05.2018	20.05.2018	2000000	200000
Construction of street drain & PVC pipe abid fan factory	New Suchal Builders	179	28.09.2017	09.10.2018	1972000	197200
Const: Street & Nali Ch. Ghulam Hassan Road, Phatak Gujrat	Qaisar Farooq	493	25.02.2016	30.07.2016	1907500	190750
Const Drain Noor Pur Sharqi Ghazi Khokhar	Mirza Shafique	182	28.09.2017	Work In Progress	1750000	175000
Const Drain Noor Pur Sharqi Ghazi Khokhar	Mirza Shafique	182	28.09.2017	17.01.2018	1750000	175000
Const of street/drain madina street near shell pump.	Rukhsar Ahmed	138	28.09.2017	02.02.2018	1277000	127700
Construction of street drain & street Ali Hassan Akbar walistreet no. 2	Ammar Mahfooz	100	28.09.2017	WIP	1072000	107200
Const Of Street/Drain Bara Dari Gujrat	Yasir Arfat	554	26.12.2016	12.04.2017	500000	50000
Const & repair Gareeb Pur Road U/C 10	Nadeem & Co	129	08.11.2017	WIP	1455000	145500
Construction of street drain & rasta Near Kiran cinema	Abdul Rehman	172	28.09.2017	WIP	5012000	501200
Construction of rasta Khokranwala G.T Road	Rajid Ali & Brothers	150	28.09.2017	WIP	3632000	363200
Total						4418250

Audit holds that due to weak internal controls, penalty was not imposed due to delay in execution.

This resulted in loss of Rs 4.418 million to public exchequer.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No32]

3.4.2.5 Irregular payment on account of incorrect addition of PST in contractor bill - Rs 3.38 million

At Serial No. 14 in column 2 of the Second Schedule to Punjab Sales Tax 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 the 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.

During audit of Municipal Corporation Gujrat, scrutiny of different works revealed that PST @ 5% was added in the amount of bills the before deduction, whereas on registered contractors at PRA were allowed such addition of PST. There was no certificate or proof that following contractors were registered at PRA.

Audit holds that due to weak internal controls, Punjab Sales Tax was added in the bill of the contractor without getting registration certificate and filed return by the contractor.

This resulted in over payment of Rs 3.381 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No33]

3.4.2.6 Unjustified issuance of Electric/ street light store items due to unknown whereabouts - Rs 2.912 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be,

when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Moreover, Rule 15.17(b) of PFR Vol-I states that all discrepancies noticed must properly investigated and brought to the account immediately, so that the stores account may represent the true state of store.

During scrutiny of records of general store keeper of Municipal Corporation Gujrat in respect of electric store and street lights, the following discrepancies were found

- i. Stores were issued for various National/religious events but their reversal stock entry after the completion of event was not found in the stock register.
- ii. The acknowledgment receipt of the consuming station was not available
- iii. Item wise store/stock register was not maintained to know the issuance and balance of the stores/stocks.
- iv. a lump sum purchase invoice is entered in the stock register and all the items have been issued to the electric inspectors without showing any further stock entry in the branch stock register.
- v. The detailed consumption/ issuance of stores/stocks was not available
- vi. No stock entry No is available on stock register nor on the purchase invoice to ensure the record entry

Date of stock entry	Items	Name of contractor	Amount involved (Rs)
10.4.15	44 energy savers,5 coil wire	Mirza Raouf for easter	86,758
6.10.16	120 sogo Lights,367 energy savers24 Watt,200 energy savers 45 W,36 bulb 125 watt,1200 shed loha,1200 swich on off,2000 bulb 20watt,35 coil wire 7/29 double core,15 coil wire 7/52 double core,10 coil wire 40/76	Shehzade tabrez for Moharram ul Harram	2,200,000
15.9.17	348 sheds,352 holders,396 bulb,60 lights	Issued for jashan e azadi	Unknown
26.9.17	500 bulb 200 watt,5 coil wire 7/29 double core,36 holder,138 tapes	For moharram ul harram	83,683
3.10.17	10 coil wire 7/29 double core,500 bulb 200 watt	For moharram ul harram	85,050
3.10.17	10 coil wire 7/29 double core,144 button,144 shed,144 holder brass	For moharram ul harram	75,634
25.11.17	15 cortoon jugnoo lari	For eid milad	99,000
25.11.17	15 cartoon jugnoo Lari	For eid milad	99,000
27.11.17	15 nos COB light 100 watt	For eid milad	99,000
28.11.17	10 cortoon jugnoo lari	For eid milad	84,000
28.5.18	431 LED Lights 50Watt	Issued to varius unknown persons without any further diposal	Un known
25.5.18	125 Iron Pipes for LED lights	Issued to varius unknown persons without any further diposal	Unknown

	Total	2,912,125
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Audit holds that due to weak internal controls, improper maintenance of store/stocks takes place

This resulted in irregular expenditure of Rs 2.912 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

.[PDP No42]

3.4.2.7 Loss to government due to non-auctioning of shops for rent- Rs 2.681 million

According to Punjab Local Government Act 2013, chapter X, clause 87-Functions of Metropolitan and Municipal Corporations. – (1) The Metropolitan Corporation and a Municipal Corporation shall, (t) approve taxes and fees; (u) regulate dangerous and offensive articles and trades mentioned in Second Schedule; (v) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties.

Scrutiny of accounts record of Municipal Corporation Gujrat revealed that shops were auctioned for rent in 2009 with the increase of 30% at once. After this shops were not auctioned for rent till now. However as per the agreement after 5 five years shops were required to be auctioned. Due to non auction of shops monthly rent was less recovered than the market rent rates.

Total amount of rent of shops Rs 10,725,735 x 25% increase =Rs 13,407,168 difference 2.861 million

Audit holds that due to weak internal control, rent of shops was less recovered than the market rate which resulted in non recovery of govt. revenues.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

3.4.2.8 Irregular expenditure due to over and above budget estimates - Rs 2.285 million

According to Punjab Local Government Act 2013, chapter X, clause 87-Functions of Metropolitan and Municipal Corporations. – (1) The Metropolitan Corporation and a Municipal Corporation shall, (r) prepare budget, revised budget and annual and long term municipal development programmes.

During scrutiny of records it has been observed that during the financial year 2017-18 an amount of Rs 14.784 million was paid on account of refund of securities deducted from the contractors out of the revised budget allocation of Rs 12.50 million. This resulted in over and above expenditure of Rs 2.285 million out of the budget allocation. Furthermore, security register was also not provided for audit verification

Audit is of the view that due to weak internal control payment was made over and above the budget allocation

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for regularization of matter besides fixation of responsibility on the person(s) at fault.

3.4.2.9 Less/Non-recovery of rent of shops - Rs 2.119 million

According to Punjab Local Government Act 2013, chapter X, clause 87-Functions of Metropolitan and Municipal Corporations. – (1) The Metropolitan Corporation and a Municipal Corporation shall, (t) approve taxes and fees; (u) regulate dangerous and offensive articles and trades mentioned in Second Schedule; (v) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties.

During scrutiny of records in respect of rent of shops of Municipal Corporation Gujrat, it has been observed that MO Regulation failed to recover the rent of shops of Rs 2.119 million (position taken as on 30.11.2018) from the various tenants of shops/plots. No serious efforts were made to recover the government dues.

Shop No	Location	Name of tenant	Amount recoverable till Nov 2018 (Rs)
Shop No 16	Near MC Office	Abdul Ghani	11,824
Shop No 17	Near MC Office	Abdul Rehman	59,120
Shop No 20	Near MC Office	Dr Aftab ilahi	59,120
Shop No 21	Near MC Office	Abdul Gani	23,648
Shop No 22	Near MC Office	Muhammad Iqbal	11,824
Shop No 39	Link Ramtalai Road	Muhammad Jameel	43,956
Shop No 3`	Ramtlai Road	Service free dispensery	44,147
Shop No 1/10	Behind Sarafa Bazar	M.Ashraf	26,695
Shop No 5/4	Roi Market Muslim Bazar	Imran Rafique	29,700
Shop No 2/46`	Ghur Mandi Muslim Bazar	Muhammad Saleem	474,581
Shop No ¾	Ghur Mandi Muslim Bazar	Abdul Rasheed	22,116
Plot No 66	Chowk Maida Mandi Muslim	Syed Muhammad Munir	99,921
Plot No 69	Inside shah Jahangir Road	Muhammad Aslam	610,875
Plot No 73	Machli Chowk	Adnan Nazar but	447,119
Shop No 3	Ramtalai road	Syed Muazzam Hussain	134,602
Shop No 5`	Ramtalai Road	Abdul Gafoor	19,880
Total Recoverable			2,119,128

Audit holds that due to weak internal controls, rent of shops was not recovered from the tenants.

This resulted in non/less recovery of rent of shops of Rs 2.119 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No27]

3.4.2.10 Unjustified issuance of store items - Rs 1.724 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Moreover, Rule 15.17(b)

of PFR Vol-I states that all discrepancies noticed must properly investigated and brought to the account immediately, so that the stores account may represent the true state of store.

During scrutiny of records of general store keeper of Municipal Corporation Gujrat in respect of stores of miscellaneous item the following discrepancies were found:

- i. item wise store/stock register was not maintained to know the issuance and balance of the stores/stocks.
- ii. a lump sum purchase invoice is entered in the stock register and all the items have been issued to the branch without showing any further stock entry in the branch stock register.
- iii. The detailed consumption/ issuance of stores/stocks was not available
- iv. No stock entry No is available on stock register nor on the purchase invoice to ensure the record entry
- v. Stores were issued for various National/religious events but their reversal stock entry after the completion of event was not found in the stock register.

Date of stock entry	Items	Name of contractor	Amount involved (Rs)
2.10.17	72 log books	Islam but contractor	95,900
3.10.17	Various items of karockry	M/s Aurfan Sohail Khokhar	26,020
3.11.17	30 bance,5 balties,5 kassi,5 ganti etc	Ramzan& Co	76,035
28.11.17	200 bags choona	Ramzan & Co	89,101
1.12.17	Lights for jashn e eid milaad un nabi	Naeem& Co	99,000
1.12.17	Lights for jashn e eid milaad un nabi	Naeem& Co	85,500
1.12.17	Lights for jashn e eid milaad un nabi	Naeem& Co	87,000
1.12.17	70 penaflex	Naeem& Co	95,900
1.12.17	40 penaflex	Naeem& Co	92,800
9.12.17	15 deag Channa Chawal fo Eid Milaad un nabi	Ramzan& Co	96,900
12.12.17	4 deag Sabz Chai 200 flags	Ramzan &Co	99,000
12.12.17	10 bance etc	Farhan Sohail Khokhar	14,099
15.12.17	Stationery items	Ali stationery mart	18,113
12.1.18	Stationery items	Regal Stationery Mart	11,573
12.1.18	Stationery items	Regal Stationery Mart	7,858
10.4.18	Safty belt, safty helmet 100 ft rope etc	Islam but contractor	99,900
10.4.18	30 bance, panji kahi,balti torch etc	-do-	87,515
10.5.18	9 main hole covers	Aftab Ahmed Contractor	95,500
11.5.18	65 registers	Regal Stationers	24,375
16.5.18	9 main hole covers	Aftab Ahmed Contractor	95,500
15.5.18	5 main Hole covers	Rukhsaar Ahmed But	90,090
16.5.18	5 main Hole covers	Rukhsaar Ahmed But	90,090
30.5.18	4 main hole covers	Aftab Ahmed Contractor	54,500
3.8.18	72 rim paper and other stationery	Islam but contractor	91,693
Total			1,723,962

Audit holds that due to weak internal controls, improper maintenance of store/stocks takes place.

This resulted in irregular expenditure of Rs 1.724 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No41]

3.4.2.11 Non-recovery on account of non-deduction of brick rate due to using bricks of less PSI and measurement Rs 1.417 million

According to Rule 2.33 of PFR Vol-I every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. According to 5.6 (ii) Chapter V General Financial Rules of DDO code, all Heads of Departments are responsible for enforcing financial order and strict economy at every step. They should ensure that all financial rules are strictly adhered to internal check against irregularities, waste and fraud.

The samples of bricks be got tested from the laboratory attached with this circle and in case if the strength of bricks is found less than the specified strength of 2000 PSI. Weather the same be rejected or the working rates of masonry be reduced proportionately and in no case bricks having working strength less than 1700 PSI be allowed to be used for execution of masonry work.

Nominal thickness of brick is 0.364 but to be taken for the purpose of measurement. The quality test of bricks was mandatory but not provided by the contractor. Bricks of good quality shall be available in the 1st instance, if the quality of bricks is not maintained or batches mixed with the poor quality of bricks. Weather the same be rejected or the working rates of masonry be reduced proportionately.

Scrutiny of the account record of Municipal Corporation Gujrat revealed that payment of brick work amounting to Rs 14,166,436 was made in following development schemes, but the bricks were used below the PSI (i.e 2000 PSI) and measurement specified by the government (i.e 9”X4 3/8 x 0.364). The quality test of bricks was mandatory but not provided by the contractor. Therefore there must be deduction @ 10% in

the payment of pacca brick work. Non-deduction in amount resulted in non-recovery of Rs 1.417 million.

Audit holds that due to weak internal controls, the compulsory deduction was not made due to usage of bricks of less PSI.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No39]

3.4.2.12 Non-recovery of rent of shops due to non-auctioning Rs1.150 million

According to Punjab Local Government Act 2013, chapter X, clause 87-Functions of Metropolitan and Municipal Corporations.– (1) The Metropolitan Corporation and a Municipal Corporation shall, (t) approve taxes and fees; (u) regulate dangerous and offensive articles and trades mentioned in Second Schedule; (v) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties.

Scrutiny of accounts record of Municipal Corporation Gujrat revealed that following shops were remained vacant during the financial years 2016-17 & 2017-18(up to November 2018). Shops were vacated by the lessees without prior notice. Management of the Municipal Corporation, Gujrat did not auction the shops for rent. No serious efforts were put into to recuperate the rent by auctioning the shops.

Shop. No.	Location	Monthly Rent	No. of months of shop vacant	Amount (Rs)
Shop ¾	Roi Market Muslim Bazar	Rs 5500	24 months	132,000
Shop No 2/3	Shahdaula Road	Rs 11000	24 months	264,000
Shop No 1	Ramtalai Road	Rs 10500	24 months	252,000
Shop No 2	Ramtalai road	Rs 10500	24 months	252,000
Shop No 4	Ramtalai road	Rs 10500	24 months	252,000
33 shops (shop No 4 to 36)	Parking plaza Hassan Chowk MC Gujrat	Municipal Corporation failed to auction the shops due to which MC is suffering a loss in millions due to delayed/slow process of auction		
Total				1,152,000

Audit holds that due to weak internal controls, rent of shops could not recover due to non auctioning of shops.

This resulted in loss of Rs 1.152 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No28]

CHAPTER 4

Municipal Corporation Murree

4.1 Introduction of Municipal Corporation

The Municipal Corporation Murree is 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 Municipal Corporations:

The Municipal Corporation shall:

- approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;
- implement rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities;
- approve proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets;
- approve development schemes for beautification of urban areas;
- develop integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services;
- execute and manage development plans;
- exercise control over land-use, 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;
- enforce all municipal laws, rules and bye-laws governing its functioning:
- prevent and remove encroachments;
- regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority;
- provide, manage, operate, maintain and improve the municipal infrastructure and services, including -

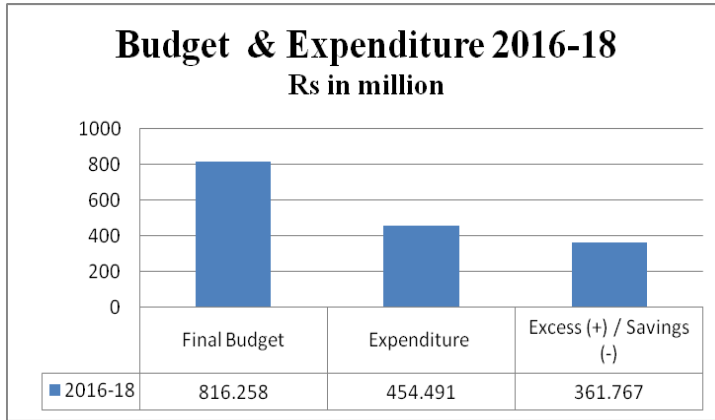
- water supply and control and development of water sources;
- sewage and sewage treatment and disposal;
- storm water drainage;
- sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes, treatment and disposal including landfill site and recycling plants;
- roads and streets;
- traffic planning, engineering and management including traffic signaling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
- street lighting;
- firefighting;
- parks, playgrounds, open spaces, graveyards and arboriculture,
- slaughter houses;
- environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards;
- undertake urban design and urban renewal programmes;
- develop and maintain museums, art galleries, libraries, community and cultural centers;
- conserve historical and cultural assets;
- undertake landscape, monuments and municipal ornamentation;
- establish and maintain regional markets and commercial centers;
- prepare and revised budget, annual long-term municipal development programmes;
- maintain a comprehensive data base, information system and provide public access to it on nominal charges;
- approve taxes and fees;
- regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- organize sports, cultural, recreational events, fairs and shows, cattle fairs, cattle markets, and regulate sale of animals;

- regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation thereof as and where applicable;
- manage properties, assets and funds vested in the local government;
- develop and manage schemes, including site development;
- authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;
- prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction;
- promote technological parks, cottage, small and medium size enterprises;
- maintain municipal records and archives;
- assist in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assist relevant authorities in relief activities;
- provide relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- prepare financial statements and present them for internal and external audit in the manner as may be prescribed;
- perform such other functions as may be prescribed.

4.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of Municipal Corporation Murree for the Financial Years 2016-18 was Rs 816.258 million, against which only Rs 454.491 million was incurred. Overall savings of Rs 361.767 million during the Financial Years 2016-18 which was 44% of budgetary allocation.

(Rs in million)				
Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	816.258	454.491	361.767	44%



Ineffective financial management resulted in savings of Rs 361.767 million which in term of percentage was 44% of the final budget.

4.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of Municipal Corporation Murree 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.

4.4 AUDIT PARAS

4.4.1 Irregularities & Non Compliance

4.4.1.1 Irregular execution of schemes without PC-I - Rs 11.500 million

According to Rule 4 (2) of Punjab Local Government Works Rules 2017, the work costing less than rupee 1.5 million shall be prepared and approved on the basis of detailed cost estimate. According to Rule 4 (3) of Punjab Local Government Works Rules 2017, the work costing rupee 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.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that various works costing Rs 1.500 million or above were executed by the MC Murree on the basis of detailed estimates without preparation & approval of PC-I in the manner prescribed by the Government. Detail is as below:

Name of Scheme	Approved Cost of Scheme (Rs)	Work Order No & Date
Const of road from bridge Paira to Dhok Maraddi Pithlee	2,000,000	35/ MO(I) dated 13.01.2018
Const. of road from Mor transformer near house Tahir Ayaz Abbassi to house of Ch. Muhammad Hafeez Nambal Khas	1,500,000	43/ MO(I) dated 13.01.2018
Rehabilitation of augmentation/renovation of existing office building establishment of computer room and other allied work	8,000,000	89/ MO(I) dated 03.06.2017
Total	11,500,000	

Audit holds that due to non-compliance of rules, the works were executed without preparation of PC-I.

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

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

[PDP No.14)

4.4.1.2 Irregular administrative approval of development scheme - Rs 8.00 million

According to Rule 16 (1) of Punjab Tehsil/Town Municipal Administration Works Rules 2003, the schemes costing above rupees five million but not exceeding rupees 50 million shall be submitted for administrative approval to the District Development Committee, as notified by the Planning and Development Department. Schemes costing above rupees fifty million shall be submitted to the Government for administrative approval.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that work “Rehabilitation and renovation of existing office building establishment of computer room and other allied work” costing Rs 8,000,000 was administratively approved by Development committee of MC Murree vide No 16-MO(I) dated.07.04.2017 instead of District Development Committee as per rules.

Audit holds that due to non-compliance of rules, the irregularity was occurred.

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

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

[PDP No.13)

4.4.1.3 Un-necessary purchase of vehicle - Rs 5.512 million Un-authorized expenditure on POL - Rs 0.457 million

Punjab Local Government & Community Development Department Lahore vide letter No.SO (TMA-Dev) (New Local Govt.) LG/9-2/2015 transfer funds through supplementary grant for procurement of vehicles for elected representatives of newly established Local Governments.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that expenditure of Rs 5,512,084 was incurred for purchase and registration of Toyota Fortuner 2700cc from M/s Indus Motors Company Limited Karachi for Mayor of MC Murree without keeping in view the situation that election of mayor was not convened in Tehsil Murree and no elected representative was functioning in MC Murree. The vehicle was currently used by Assistant Commissioner Murree who was officer of the Provincial Government and having his own

official vehicle. Moreover, POL amounting to Rs 457,127 (detail as below) was consumed for running the vehicle during 10/2017 to 06/2018. This resulted in unnecessary purchase of vehicle and unauthorized expenditure on POL of vehicle. Detail is as below:

Total K.M Covered by Vehicle 30830 KM

Average 6 KM/liter

Total POL consumed = 30830 / 6 = 5138 Liter

Amount of POL Consumed = 5138 x rate per liter 88.97
= Rs 457,127

Audit holds that due to non-compliance of rules, the irregularity was made.

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

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

[PDP No.16)

4.4.1.4 Un-authorized advance payment for purchase of vehicle - Rs 5.283 million

According to Rule 31(f) (Note.2) of Punjab Local Government Accounts Rules 2017, prior sanction of the Government for advance payment shall be required and must be accompanied by a certificate that payment in advance is necessary and unavoidable because of the nature or terms and conditions of the contract for supply of the goods or services and in such cases following additional procedure must be followed:

- (i) Claim voucher must be stamped "Paid in advance"
- (ii) Delivery of outstanding goods and services should be followed up at regular intervals by office.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that advance payment of Rs 5,282,500 was made vide bank CDR No.0000002210 dated 27.03.2017 for purchase of Toyota Fortuner 2700 CC from M/S Indus Motors Company Limited Karachi vide pre-receipt bill No. TRM/Rwp/251 dated 18.03.2017. This resulted in un-authorized advance payment without approval of the Government.

Audit holds that due to non-compliance of rules, the advance payment was made without approval.

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

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

[PDP No.15)

4.4.1.5 Irregular award of contract of car parking - Rs 2.500 million

According to Rule 17 of the Punjab Local Governments (Auction of Collection Rights) Rules 2016.

(1) A contractor, who participates in the auction proceedings of collection rights of different taxes and fees, shall first be enlisted himself according to the categories mentioned in sub-rule (3).

(2) The contractor, who is not enlisted under sub-rule (1), shall not be eligible to participate in the auction proceeding of collection rights of different taxes and fees.

(3) The following shall be the classification of contractors for the purposes of the rules:

Sr. No	Categories of contractor	Limit of Contract Amount
1	Category A	No limit.
2	Category B	Up to Rs 2.00 million
3	Category C	Up to Rs 1.00 million
4	Category D	Up to Rs 0.5 million

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that reserve price of Rs 2,371,000 was fixed for auction of contract of car parking for the Financial Year 2017-18. All the contractors participated in auction were Category B & C (detail given below) who are not eligible to take participation in the contract according to Auction of Collection of Right Rules 2016. But it was noticed that auction was carried out and contract was awarded to Mr. Ghulam Mustafa Abbassi (Category-B contractor) vide letter No.1055/MOF dated 28.08.2017 for Rs 2,500,000. This resulted in irregular award of contract.

Name of Contractor	Category	Registration No & Authority
Ghulam Mustafa Abbassi	B	008/ADC by DC Rawalpindi
Muhammad Talib	C	011/ADC by DC Rawalpindi
Umer Farooq	C	031/ADC by DC Rawalpindi

Audit holds that due to non-compliance of rules, the contract was awarded irregularly.

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

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

[PDP No.04]

4.4.1.6 Irregular award of Lease of tourist lodge - Rs 2.300 million and non-recovery - Rs 0.089 million

According to Rule 16 (a) of Punjab Local Government Property Rules 2003, subject to these rules, the immovable property may be leased out in the following manner, the immovable Property shall be given on lease through competitive bidding and the procedure prescribed in sub-rule (2) of rule 9 shall, mutatis mutandis be followed.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that advertisement was made in newspaper for lease of tourist lodge Kashmir Point Murree for one year i.e. up to 30.06.2017 due to non-completion of lease by the old lessee but the property was leased to Mr. Muhammad Idrees s/o Abdul Majeed vide work order No.509/TMA dated 23.04.2016 for three years i.e. 2016-17 to 2018-19 with enhancement of yearly lease @ 10% per annum instead of one year as per advertisement. This resulted in irregular award of lease of tourist lodge. Furthermore, lease amount for the financial year 2017-18 amounting to Rs 88,700 was less deposited as detailed below:

(Amount in Rs)			
Financial Year	Total Amount Due from Lessee	Amount Recovered	Balance Recoverable
2016-17	2,300,000	2,300,000	0
2017-18	*2,530,000	**2,441,300	88,700
Total	4,830,000	4,741,300	88,700

*Amount due after addition of 10% each year in demand of previous year as per agreement

**Amount deposited Rs 1,800,000 plus utility bills of old lessee Rs 641,300 = Rs 2,441,300

Audit holds that due to non-compliance of rules, the lease was awarded irregularly and amount of lease was less collected.

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

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

[PDP No.02]

4.4.2 Internal Control Weaknesses

4.4.2.1 Less collection of water rate from domestic and commercial consumers - Rs 34.337 million

According to Rule 11(2)(C) of Punjab Local Government Accounts Rules 2017, the Chief Officer shall ensure that any sums due to the local government are promptly realized and credited to the local fund. According to Rule 47(1) of ibid, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that water charges of Rs 69,427,029 were recovered from domestic & commercial connections out of Rs 103,764,141 up to 30.06.2018. This resulted in less collection of Rs 34,337,112 on account of water charges as per details given below:

(Amount in Rs)

Connection Type	Arrears Recoverable Upto 30.06.2017	Demand For 2017-18	Total Recoverable upto 30.06.2018	Amount Recovered upto 30.06.2018	Amount Recoverable upto 30.06.2018
Domestic	15,140,242	16,481,970	31,622,212	13,990,171	17,632,041
Commercial	19,717,237	52,424,692	72,141,929	55,436,858	16,705,071
Total	34,857,479	68,906,662	103,764,141	69,427,029	34,337,112

Audit holds that due to weak internal control, the amount of water rate was less collected.

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.07]

4.4.2.2 Non-reconciliation of share of 17-mile toll plaza - Rs 15.140 million and less realization of share - Rs 1.864 million (Approx)

According to Section 130 of Punjab Local Government Act 2013, a local government may in the prescribed manner grant lease of an immovable property through public auction. According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that 33% share of total receipts of 17-mile toll plaza of Rawalpindi Murree Highway was to be received from Provincial Highway. It was noticed that amount of Rs 15,140,032 (detail given below at Sr. A) was received as 33% share from Provincial Highway Rawalpindi for the period 01.06.2016 to 30.07.2018 (except 01.01.2018 to 12.04.2018) but total income detail (contract awarded/departmental collection) was not provided by the Provincial Highway Division Rawalpindi in the absence of which it was not possible to ascertain whether full amount of share was transferred or some part was withheld by the Department. MC Murree also wrote letters (detail given at Sr. B) to the concerned department to provide the details of contract awarded/departmental collection made regarding 17-mile toll plaza but no detail was provided by the Provincial Highway Department yet. Moreover, it was noticed that 33% share of 17-mile toll plaza for the period 01.01.2018 to 12.04.2018 of Rs 1,864,050 (calculations in Sr. C) was not transferred to MC Murree till now as evident from letter No.1844 dated 22.10.2018.

A) Details of share received from Provincial Highway Department

(Amount in Rs)

Period	Amount	Total Amount for the Year
01.06.2016 to 31.12.2016	1,006,500	
-do-	1,497,118	2,503,618
01.01.2017 to 20.06.2017	4,026,000	
-do-	2,013,000	6,039,000
01.07.2017 to 31.12.2017	3,873,911	3,873,911
13.04.2018 to 28.06.2018	1,407,198	1,407,198
29.06.2018 to 30.07.2018	1,316,305	1,316,305
Total	15,140,032	15,140,032

B) Details of letter written to Highway Department by MC Murree

Financial Year	Addressed to	Letter No & Date
2016-17	SDO Provincial Highway Murree	1232 dated 10.09.2016
2017-18	SE Highway Circle M&R Rawalpindi	1389 dated 06.11.2017
2018-19	SE Highway Circle-1 Rawalpindi	1844 dated 22.10.2018

C) Actual of 13.04.2018 to 28.06.2018 (77 days) = Rs 1,407,198/77 days
= Rs 18,275 per day

Approximate share 01.01.2018 to 12.04.2018 (102 days) = 18,275 x
102 day = Rs 1,864,050

Audit holds that due to weak internal control, the income was less realized.

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

Audit recommends reconciliation of the amount received and recovery besides fixing responsibility against the person (s) at fault.

[PDP No.11]

4.4.2.3 Less recovery of rent of shop & khokha - Rs 12.540 million

According to Rule 11(2)(C) of Punjab Local Government Accounts Rules 2017, the Chief Officer shall ensure that any sums due to the local government are promptly realized and credited to the local fund. According to Rule 47(1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that a sum of Rs 12,539,747 was recoverable from tenants of shops & khokha jat up to 30.06.2018. Detail is as below:

(Amount in Rs)

Sr. No	Particular	Recoverable upto 30.06.2017	Demand for 2017-18	Total Recoverable	Amount Recovered up to 30.06.2018	Amount Recoverable
1	Shops	7,064,642	6,910,777	13,975,419	6,508,576	7,466,843
2	Khokha Jat	4,006,488	2,595,998	6,602,486	1,529,582	5,072,904
	Total	11,071,130	9,506,775	20,577,905	8,038,158	12,539,747

Audit holds that due to weak internal control, the amount of rent was less collected.

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.05]

4.4.2.4 Irregularity due to expenditure excess than budget - Rs 11.458 million

According to Rule 8 (b) of Punjab Local Government Budget Rules 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. According to Rule 8 (C) of Punjab Local Government Budget Rules 2017, the drawing and disbursing officer shall prepare excess and surrender statement.

Scrutiny of the annual accounts of Municipal Corporation Murree for the financial year 2016-18 revealed that a sum of Rs 11,457,812 was incurred excess than the allocated amount. Moreover, it was noticed that DDO wise accounts/expenditure statements were not prepared. Detail is given below:

(Amount in Rs)

01/01/2017 to 30/06/2017					
Code	Head	Budget	Expenditure	(Excess)	%
A04120	Pension contribution	8,843,100	9,322,540	(479,440)	(5)
A03301	Gas	425,000	459,515	(34,515)	(8)
A03303	Electricity Office	22,600,000	29,367,924	(6,767,924)	(30)
	Purchase of vehicle for Mayor	5,109,000	5,282,500	(173,500)	(3)
Total		36,977,100	44,432,479	(7,455,379)	(20)

2017-18					
Code	Head	Budget	Expenditure	(Excess)	%
A01101	Basic Pay	111,466,300	114,129,828	(2,663,528)	(2)
A04120	Pension contribution	17,284,100	18,623,005	(1,338,905)	(8)
Total		128,750,400	132,752,833	(4,002,433)	(3)
Grand Total		165,727,500	177,185,312	(11,457,812)	(7)

Audit holds that due to weak internal controls the expenditure was made excess than budget.

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

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

[PDP No.26]

4.4.2.5 Irregular enhancement of lease period and non-collection of lease money - Rs 11.00 million

According to Section 130 of Punjab Local Government Act 2013, a local government may in the prescribed manner grant lease of an immovable property through public auction. According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

According to letter No. SO Estate (LG) 2-18/2016 dated 26.09.2017 regarding rationalization of rent of Local Government Properties the Mayors were requested to:

- 4(a) Every head of local government (Mayor/Chairman) personally shall take physical stock of all properties as required under section 129 of PLGA, 2013.
- 4(d) In case expiry of contract, immediately take back possession of property and put it to fresh auction after assessment of market rent by District Rent Assessment Committee.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that Sozo Water Park Murree was given on lease on (Build Operate Transfer) BOT basis for 15 years which was expired on 21.08.2017. The lessee did not vacate the property on expiry of the BOT and submitted cheques for Rs 7,666,666 with the request to extend the lease period (with some conditions). The lease period was not extended by the MC on these terms & conditions. Moreover, the cheques of the lessee were also returned by the bank with the remarks that issuing authority had stopped payment. Due to non-vacation of the property on time and non-advertisement in newspaper for re-auction of the Sozo Water Park, MC Murree enhanced the lease period of Sozo Water Park for one year i.e. 22.08.2017 to 21.08.2018 vide No.681/admn dated 17.03.2018 for Rs 11,000,000 (Rent Rs 10,000,000 and 10% security Rs 1,000,000). MC Murree advertised in newspaper for auction of Sozo Park w.e.f. 22.08.2018 for next period but the old lessee obtained stay from court and the case was still under consideration in the court. An amount of Rs 11,000,000 was lying with the court and not received by MC Murree till the date of audit. This resulted in irregular enhancement of lease period instead of re-auction and non-recovery of amount due from lessee.

Audit holds that due to weak internal control, the re-auction was not made and the lease period was enhanced besides non-receipt of lease money.

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

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

[PDP No.20]

4.4.2.6 Loss due to non-receipt of advertisement tax – Rs 3.842 million (Approximately)

As per section 115 Part-III (13) and Section 87 (j) of Punjab Local Government Act 2013, the Metropolitan Corporation and a Municipal Corporation shall regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority.

Scrutiny of record of Municipal Corporation Murree revealed that advertisement tax was not collected by MC Murree during 2016-18. Further, record revealed that according to the Government of the Punjab Housing Urban Development & PHED Notification No. SO(UD)7-6/2012 dated 20.05.2015 and Notification No.1-A/PS dated 16th January, 2016 issued by DCO/Administrator, City District Government, Rawalpindi PHA Rawalpindi was authorized to collect Advertisement Tax from operating area falling under its jurisdiction i.e. Murree City (one union council). As evident from letter No. Co/M.Corp/MRE/2017/781 dated 05.04.2018 issued by MC Murree, the PHA took over the charge of income of advertisement tax of the whole Murree (defunct TMA Murree consisting of 15 union councils) whereas the operational area of PHA Rawalpindi was only Murree City and the PHA was not competent to take over the charge of 15 union councils. PHA was requested to refund advertisement tax recovered from 14 union councils of Murree for the period 06.01.2016 to 30.06.2018 but no amount was received till now. This resulted in loss of Rs 3,842,374 (approximately) to MC Murree.

Financial Year	Calculations of approximate Amount (Rs)		Particulars	Amount (Approx) (Rs)
2017-18	1,820,000	x	Calculated by reducing 10% amount of contract awarded of 2018-19 by MC Murree *	1,654,545
	100/110			
2016-17	1,654,545	x	Calculated by reducing 10% amount of expected amount of 2017-18	1,504,132
	100/110			
06.01.2016 to 30.06.2016	1,504,132	x	Calculated by reducing 10% amount of expected amount of 2016-17	683,697
	100/110	=	divided by 2	
	1367,393 / 2			
Total				3,842,374

(*Note: The contract for advertisement tax for 2018-19 was awarded to M/s Adnan Arif vide No.1279 dated 18.07.2018 for Rs 1,820,000.)

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

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.19]

4.4.2.7 Loss due to less collection of lease of tourist lodge - Rs 2.704 million

According to Rule 11 (2) (C) of Punjab Local Government Accounts Rules 2017, the Chief Officer shall ensure that any sums due to the local government are promptly realized and credited to the local fund. According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that Tourist Lodge Kashmir Point Murree was leased to Mr. Jahanzeb Asghar S/o Muhammad Asghar vide work order No.1626/TOF dated 27.09.2014 for three years i.e. 2014-15 to 2016-17 with enhancement @ 10% per annum. The lessee did not deposit the partial lease money of 2015-16 amounting to Rs 1,881,085 and left the lease before the completion of three years agreement period. According to clause-1 of agreement, if the lessee left the lease before the period of agreement the contract will be leased out at the risk & cost of the lessee. The tourist lodge was then leased to Mr. Muhammad Idrees w.e.f. 2016-17 @ yearly lease of Rs 2,300,000 which resulted in loss to Government amounting to Rs 181,710 due to difference of lease money. Moreover, the utility bills amounting to Rs 641,300 relating to Mr. Jahanzeb Asghar were also paid by new lessee Mr. Muhammad Idrees which were deducted from demand of new lessee and recoverable from Mr. Jahanzeb Asghar. Detail is as below:

Financial Year	Total Amount Due from Lessee (Rs)	Amount Recovered (Rs)	Balance Recoverable (Rs)
2014-15	2,051,000	2,051,000	0
2015-16	*2,256,100	375,015	1,881,085
2016-17	*2,481,710	**2,300,000	181,710
Total	6,788,810	4,726,015	2,062,795
Utility Bills			641,300
Grand Total			2,704,095

*Amount due after addition of 10% each year in demand of previous year as per agreement

**Amount recovered from new lessee

Audit holds that due to weak internal control, the amount of lease was less collected.

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.01]

4.4.2.8 Loss due to less collection of lease money of Murree International Hotel - Rs 1.200 million

According to Section 130 of Punjab Local Government Act 2013, a local government may in the prescribed manner grant lease of an immovable property through public auction. According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that Murree International Hotel was leased to Mr. Tariq Mehmood in 1990 for 25 years on premium basis. The lease period was completed in December 2015. TMO Murree vide letter No.912/TMO dated 23.07.2016 informed the lessee about completion of lease and further added that as per renewal of lease application submitted by him a committee was constituted who assessed the yearly lease of Rs 1,800,000 to Rs 2,000,000 per annum and if lessee agrees then he may deposit the renewed leased amount otherwise TMA will re-auction the property. The lessee obtained stay from the court. The case was not pursued properly due to which the court decided yearly lease of Rs 1,200,000 which resulted in loss to MC Murree in shape of less lease money than market rates. The lessee deposited Rs 2,400,000 for two years. No further process i.e. rent assessment from District Rent Assessment Committee was made as per contents of letter referred above. This resulted in loss of Rs 1,200,000 to MC Murree due to non-rationalization of rent as detailed below:

Description	Amount (Rs)
Rent Assessed by TMA Rs 1,800,000 per annum for 2016 & 2017	3,600,000
Amount deposited by lessee Rs 1,200,000 per annum for 2016 & 2017	2,400,000
Loss	1,200,000

Moreover, no lease money was deposited for the period of June 2018.

Audit holds that due to weak internal control, the loss was sustained by the corporation.

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.03]

4.4.3 Performance

4.4.3.1 Non-realization of income targets - Rs 79.420 million

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

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that actual receipts were less collected for Rs 79.420 million than the target set in the annual budget. Detail is given at **Annexure-E**.

Audit hold that due to weak internal controls, receipt targets was not achieved.

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

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery.

[PDP No.23]

4.4.3.2 Less realization of rent of shops & khokhas due to non-rationalization - Rs 6.911 million (Approx)

According to Section 130 of Punjab Local Government Act 2013, a local government may in the prescribed manner grant lease of an immovable property through public auction. According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that shops of MC Murree were auctioned since long (many shops were not re-auctioned since 20 to 25 years) and market rates of shops of almost double than the amount currently paid by tenants of shops. The agreements of most of the shops had expired but neither the possession of property was taken back nor the fresh auction made after assessment of market rent by District Rent Assessment Committee. Moreover, the khokhas rates were also not revised according to market rates. This resulted in less collection of income due to non-rationalization of rent of shops and khokhas.

Audit holds that due to poor financial management, the income was less realized.

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

Audit recommends revision of rents on market basis besides fixing responsibility against the person (s) at fault.

[PDP No.10]

4.4.3.3 Un-justified collection of building fee without approval of building plans - Rs 2.307 million

According to Clause 57 Chapter VIII of The Punjab Weekly Gazette dated March 12, 2008, a building map shall be approved within 60 days of its submission for approval.

Scrutiny of record of MC Murree for the period 2016-18 revealed that thirty-seven (37) number of buildings plans submitted during the period were not approved. The planning department collected the building fee (Residential/Commercial) amounting to Rs 2,306,550 for these plans but the plans were not approved until so far. This resulted in un-authorized collection of building fee due to non-approval of plans. Detail is as below:

(Amount in Rs)

Financial Year	Total Number of Building Plans Submitted	Plans Un-approved	Amount of Plans Un-approved	% of Plans Un-approved
2016-17	66	22	1,315,722	33%
2017-18	47	15	990,828	32%
Total	113	37	2,306,550	33%

Audit is of the view that due to negligence and poor managerial controls, building plans were not got approved but fee was collected.

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

Audit recommends finalization of pending building plans besides fixing responsibility against the person (s) at fault.

[PDP No.18]

4.4.3.4 Non-recovery of penalty charges from contractors on account of delay in completion of works - Rs 1.490 million

According to clause 2 of agreement made with contractor if the contractor fails to complete the work within specified time the penalty @ 1% per week on the cost of work is to be imposed subject to a maximum of 10%.

Scrutiny of record of Municipal Corporation Murree for the period 2016-18 revealed that various works were allotted to contractors and the works are still incomplete/not yet started after specified date but the penalty was not imposed on the contractors. **Annexure-F**.

Audit holds that due to weak internal controls, the penalty was not imposed.

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.21]

CHAPTER 5

Municipal Corporation Rawalpindi

5.1 Introduction of Municipal Corporation

The Municipal Corporation Rawalpindi is 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 Municipal Corporations.–

The Municipal Corporation shall:

- approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;
- implement rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities;
- approve proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets;
- approve development schemes for beautification of urban areas;
- develop integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services;
- execute and manage development plans;
- exercise control over land-use, 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;
- enforce all municipal laws, rules and bye-laws governing its functioning:
- prevent and remove encroachments;
- regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority;
- provide, manage, operate, maintain and improve the municipal infrastructure and services, including -
- water supply and control and development of water sources;
- sewage and sewage treatment and disposal;
- storm water drainage;

- sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes, treatment and disposal including landfill site and recycling plants;
- roads and streets;
- traffic planning, engineering and management including traffic signaling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
- street lighting;
- firefighting;
- parks, playgrounds, open spaces, graveyards and arboriculture;
- slaughter houses;
- environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards;
- undertake urban design and urban renewal programmes;
- develop and maintain museums, art galleries, libraries, community and cultural centers;
- conserve historical and cultural assets;
- undertake landscape, monuments and municipal ornamentation;
- establish and maintain regional markets and commercial centers;
- prepare and revised budget, annual and long-term municipal development programmes;
- maintain a comprehensive data base, information system and provide public access to it on nominal charges;
- approve taxes and fees;
- regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- organize sports, cultural, recreational events, fairs and shows, cattle fairs, cattle markets, and regulate sale of animals;
- regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation thereof as and where applicable;
- manage properties, assets and funds vested in the local government;
- develop and manage schemes, including site development;
- authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;

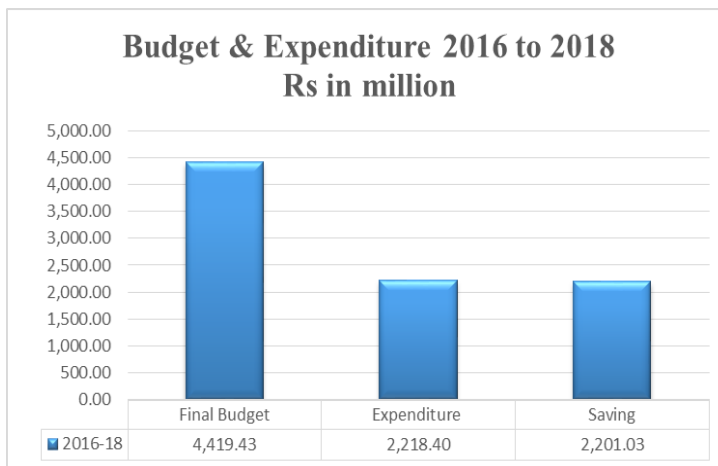
- prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction;
- promote technological parks, cottage, small and medium size enterprises;
- maintain municipal records and archives;
- assist in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assist relevant authorities in relief activities;
- provide relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- prepare financial statements and present them for internal and external audit in the manner as may be prescribed; and
- perform such other functions as may be prescribed.

5.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of Municipal Corporation Rawalpindi for the Financial Years 2016-18 was Rs 4,419.43 million, against which only Rs 2,218.40 million was incurred. Overall savings of Rs 2,201.03 million during the Financial Years 2016-18 which was 49% of budgetary allocation.

(Rs in million)

Financial Years	Budget	Expenditure	Savings	% Savings
2016-18	4,419.43	2,218.40	2,201.03	49%



5.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of Municipal Corporation 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.

5.4 AUDIT PARAS

5.4.1 Irregularities & Non-compliance

5.4.1.1 Less recovery on account of tax on transfer of immovable property - Rs 258.053 million

According letter No.C.No.4(99) IT-Budget/2016 date 7th December, 2016 Tax u/s 236(c) where taxpayer is non-filer, rate of tax will be charged @ 2% on transfer of immovable property and 1 % for filer.

Municipal Corporation Rawalpindi collected tax on transfer of immovable property @ 1% in its jurisdictions but according to the instructions of FBR rate of TTIP for filer was 1% and 2% for non-filer was. It was noticed that TTIP was collected @ 1% on all cases of transfer of immovable of property without verification of filer and non-filer status which resulted in less recovery of Rs 258.053 million during Financial Years 2016-17 & 2017-18. The detail is as under:

(Amount in Rs)

Financial Year	Actual income collected @ 1%	Short realization which was required @ 2% due to non-filer
2016-17	112,903,418	112,903,418
2017-18	145,150,312	145,150,312
Total		258,053,730

Audit is of the view that due to poor financial management, tax was collected without verification of filer and non-filer.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends for verification of filers and non-files and recovery of less tax besides fixing responsibility of the person(s) at fault.

[PDP No.46]

5.4.1.2 Irregular payment of electricity bills of street lights - Rs 142.347 million

According to Rule 4(2) of Punjab Local Government Property Rules 2018, “the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities”.

Municipal Corporation Rawalpindi had paid amount of Rs 142.347 million on account of electricity charges of street lights on estimated and self-generated formula basis in violation of rules and procedures during the period 2016-18. Audit noticed the following observations:

- i. Payment was made without knowing actual consumption/readings.
- ii. According to self-generated formula (loadx730x45%= monthly units), payment of 10 hours, 48 minutes means 11 hours electricity consumption was made throughout the year while in summer season the duration of night was less than winter nights.
- iii. In summer season, load shedding was strictly and regularly observed by IESCO but according to bills, no reduction in units consumed was noticed which caused a continuous financial loss.
- iv. IESCO was charging Meter rent at different rates in different bills i.e Rs 1,581, 253, 268, 227, 247 & 33 etc. without installation of meters.
- v. Payment was made on the basis of survey conducted in 2009 and partial survey of 2012. After these survey reports, a huge expenditure was incurred on replacement of high voltage lights with low voltage/consumption lights to decrease the monthly electricity bills but the purpose was not achieved even after making an expenditures of Rs 234.99 million during FYs 2016-17 & 2017-18 on installation of LED lights to decrease monthly consumption of electricity up to 70%.
- vi. According to Annual accounts, expenditure on street lights bills increased for Rs 80,506,591 (Rs 111,426,846-30,920,255) during Financial Year 2017-18 as compared to Financial Year 2016-17. This shows 260% increase in street lights electricity bills which resulted in wasteful expenditure of millions of rupees on replacement of old and high watt lights with low consumption LED lights.
- vii. Bill was claimed and paid on commercial rates while there was no commercial usage of street lights.
- viii. Lights points and lamp posts register (P-XIX) was not maintained.

Audit of the view that due to poor managerial controls, payment made for electricity of street light was irregular.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that matter be justified and fresh survey be conducted for assessment of actual consumption of electricity besides recovery of payment made on account of meter rent and load shedding timings from IESCO.

[PDP No.73]

5.4.1.3 Un-justified increase in operational expenditure due to non-observing austerity measures – Rs 89.572 million

According to 1st para of Finance Department Government of the Punjab letter of Austerity No. FD.SO(GOODS)44-4/2016 dated September 14th, 2017 “Provincial Government had decided to observe utmost austerity in usage of public money through prudent financial management, observance of financial disciplines, judicious reduction of the expenditure without compromising the essential and core organizational functions/activities. Expenditures shall be required to be realigned with organizational Goals to make them target-based and cost efficient. Wastage of resources and leakage of funds need to be curbed strictly.

Scrutiny of record of Municipal Corporation Rawalpindi revealed that utilities and R&M expenditure was increased more than 100% during Financial Year 2017-18 as compared to Financial Year 2016-17 which resulted in excess expenditure than previous year and non-observance of austerity measures.

Audit further noticed that expenditure of Rs 235.00 million was incurred on replacement of old street lights with LED lights for decreasing the monthly electricity bills but the street lights electricity bills were increased for Rs 80.50 million which showed 260% increase as compared to previous year. Detail of other heads is as under:

(Amount in Rs)

Description of Expenditure	Financial Year 2016-17	Financial Year 2017-18	Increase	% age Increase
Street light Electricity bill	30,920,255	111,426,846	80,506,591	260
Gas	681,127	1,117,477	436,350	64
Telephone	208,179	639,057	430,878	207
Fuel	1,856,248	4,430,833	2,574,585	139
R&M of Transport	681,190	4,686,465	4,005,275	588
R&M of M&E	564,944	1,230,613	665,669	118
Stationery	491,117	1,444,045	952,928	194
Total	35,403,060	124,975,336	89,572,276	

Audit is of the view that austerity and economy measures were not observed due to poor managerial and financial controls.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.74]

5.4.1.4 Loss due to incorrect calculation of commercialization fee - Rs 80.631 million

As per rule 60 of Land Use Rule 2009, the conversion fee for the conversion of residential, industrial peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table or the twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

MO (Planning) Municipal Corporation Rawalpindi levied commercialization fee for conversion of land from residential to commercial use as per the value of residential land given in valuation table instead of value of commercial land. This resulted in loss of Rs 80.631 million to Municipal Corporation Rawalpindi. The detail is given as under: -

(Amount in Rs)

Dated	Name of applicant	Address/ Location	Amount Received	Amount recoverable	Difference recoverable
14.07.2017	Asad Ahmed, Ijaz Khan, Mushtaq Ahmed,	98-A, Satellite Town, 6 th Road, Rawalpindi.	45,172,800	80,784,024	35,611,224
15.08.2017	Nasir Mehmood S/o M. Afzal	F-782, Satellite Town, 6 th Road, Rawalpindi.	9,600,000	17,168,000	7,568,000
12.10.2017	Waseem Hussain	NW-797, Saidpur Road, Rawalpindi.	733,542	1,711,990	978,448
18.01.2018	Amir Yaqoob	W-570, Ratta Amral Qasbati, Rawalpindi.	1,105,350	2,496,290	1,390,940
18.01.2018	Mehboob Ellahi	NE-33, Marir Hassan, Tipu Road,	489,801	3,984,540	3,494,739

Dated	Name of applicant	Address/ Location	Amount Received	Amount recoverable	Difference recoverable
		Rawalpindi.			
27.06.2017	Sharf-ud-Din	Murree road	12,643,950	44,231,664	31,587,714
		Total	69,745,443	150,376,508	80,631,065

Audit is of the view that due to negligence and weak financial management, wrong rates were charged for calculation conversion fee and Municipal Corporation sustained a loss of Rs 80.631 million.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.57]

5.4.1.5 Recoverable road cutting charges on account of incorrect calculations charges – Rs 38.745 million

As per Para (ii) of Finance Department Notification No.RO (TECH) FD 18-23/2004 dated 21st September, 2004, the rate analysis for the item rate shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority. Further, as per para (c) of notification issued by Finance Department vide No.RO(TECH) FD 2-3/2004 dated 2nd August, 2004, the Chief Engineer on the basis of input rates fixed by Finance Department shall fix the rate of each item of work for rough cost estimates.

During audit of Municipal Corporation Rawalpindi, it was noticed that road cutting charges was calculated for the period up to 10.05.2017 amounting to Rs 31,058,374 for cutting PCC streets and road by the PTCL, WASA and Sui gas departments.

According to MRS BI Annual (January 2017 to June 2017), cost for lying PCC street / roads came to Rs 357.80 per cft as mentioned below:

(Amount in Rs)		
Item	Rate %cft	Rate per cft
PCC 1:4:8 in bed	13,257.9	132.579
PCC 1:2:6 toping	22,521	225.21
	Cost of PCC per cft	357.789

This showed that, the road cutting charges was calculated at very lesser rates amounting to Rs 38,745,723 as detailed below:

Name of defaulter Deptt.	Cutting area Sq Feet	Area in cft (sft X 1.25ft)	Cost per Cft of PCC Street	Actual Road Cut charges	Charges recoverable (Rs)	Less calculation
WASA	114,149	142686	357.80	51,053,140	20,781,859	30,271,281
SNGPL	40,275	50344	357.80	18,012,994	9,947,515	8,065,479
PTCL	1,650	2063	357.80	737,963	329,000	408,963
Total				69,804,097	31,058,374	38,745,723

Audit is of the view that due poor financial management, road cutting charges was less calculated.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit desired that road cutting charges may be calculated at actual cost of PCC and the concerned department may be intimated and recovery be made.

[PDP No.43]

5.4.1.6 Irregular payment due to unjustified increase in measurements and change in scope of work – Rs 27.454 million

As per para 2.86 of Buildings & Roads Department Code, no change in design, quality and scope of work can be made without prior approval of the competent authority. Further, according to para 1(iii) of Finance Department's letter No. FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59, 2.88 & 2.89 of Buildings & Roads Code, during the execution of work, Divisional Officers are strictly prohibited from making or permitting any material deviations from any sanctioned design without specific authority. Neither the specification nor the quantity of different items / any additional item scheduled / Non-scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the Competent Authority who had issued Technical Sanction. Such Authority will record reasons if any. In case of material structural alterations, though not necessarily involving an increased outlay, orders of original sanctioning authority should be obtained. A revised estimate should be submitted for Technical Sanction, should the alterations involve any substantial change in the cost of work. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may be.

During audit of scheme "P/L Tuff Tiles / PCC Main Street / Parking Area Double Road to Hamza Public School UC-17" executed by

Municipal Corporation Rawalpindi and made payment of Rs 27,454,362. It was noticed that estimate was revised and re-casted during execution and major change (increase or decrease) in quantities was done which changed the original scope of the scheme but revised TS was not obtained. This resulted in irregular execution of scheme and payment made amounting to Rs 27.454 million was held irregular. Some of the quantities are mentioned below:

Name of Items	Original Quantity	Re-casting Quantity	Change in Quantity	% change	Rate (Rs)	Amount (Rs)
Dismantling of PCC 1:2:4 i/c lead	7,120 cft	34,118 cft	26,998 cft	Increase 79%	6259.40	1,689,913
Regular excavation in o/soil	75028 cft	153773 cft	78,745 cft	Increase 52%	1459.25	1,149,086
Dismantling road metaling	46,769 cft	22,111 cft	24,658 cft	Decrease 53%	814.27	200,783
			Total			2,638,216

Audit is of the view that due to poor financial management, scope or the work was altered and major changes in quantities were made.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization and justifications for change in scope of original work.

[PDP No.33]

5.4.1.7 Irregular expenditure on execution of schemes of LED Street lights – Rs 23.829 million

All specifications of L.E.D Street lights are approved by Govt., of the Punjab Energy Department Letter vide No. DOPP/138 L.E.D-2014 dated 22.04.2014 and terms and condition were fixed in the light of this letter.

During audit of Municipal Corporation Rawalpindi, it was noticed that following schemes of “P/F of LED street lights” were executed during Financial Years 2016-17 & 2017-18 and incurred expenditure of Rs 23,829,195 as detailed below:

Name of scheme	Name of Contractors	Amount (Rs)
P/F of street LED street lights PP-14	M/S Unison Traders	4,163,390
P/F of street LED street lights NA-55	M/S Sh. Enterprises	7,953,044
P/F of street LED street lights in UC 1, 2, 3, 32, 35, 38, 39, 40, & 41,	M/S Unison Traders	1,940,000
P/F of street LED street lights NA-56	M/S Sh. Enterprises	9,772,761

Total		23,829,195
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Audit noticed the following short comings in violation of terms & conditions of P/F of LED lights:

- i. Contractor did not provide bill of landing & bill of entry of LED street lights as required under terms & conditions of agreements.
- ii. Contractor did not provide custom documents of LED street lights.
- iii. It was required that the firms participating in the tendering process for P/F of LED street light should be registered with Pakistan Engineering Council and should get Lighting Code of respective specialization but said registration certificates were not provided.
- iv. Status/detail of old lights replaced was neither prepared nor shown to audit.

Audit is of the view that due to weak financial management, term & conditions for supply of LED Street lights were not fulfilled.

Matter was reported to CO/PAO during 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.41]

5.4.1.8 Irregular preparation of estimate and PC-I - Rs 22.440 million

According to Sr 4(3) of Punjab Local Government (Works) Rules 2017, the work costing Rs 1.5 million of above shall be prepare on the PC-I prescribed by the Government and approved in the manner prescribed for approval of PC-I. Further, chapter 5 of Manual of Development Project 2017 issued by the Ministry of Planning, Development and reform Government of Pakistan, Islamabad, Key Components of the PC-I are, “Objective and Purpose, Location, Area and Population Coverage, Environmental Impact Assessment, Project Description, Project Scope, Financial Plan, Financial Phasing, Physical Schedule of Activities, Period of Implementation”

During audit of Municipal Corporation Rawalpindi, it was noticed that a project named “Construction of Municipal Community Hall Chaman Zar Colony UC-45” was executed under ADP 2017-18 with estimated cost of Rs 22,440,000. Expenditure of Rs 22,401,394 was incurred till the completion of the project during Financial Year 2017-18. The work was completed on 29.03.2018.

On detail scrutiny of record / file, audit had noticed the following irregularities/ short comings:

- i. Estimate of the project was prepared only up to the structure level resulting in incomplete estimate to divide/split the cost of scheme to avoid the approval of higher authority.
- ii. Status of Ownership of land on which hall was being constructed, was confirmed as to whether it was Government or private owned.
- iii. PC-I of the project was not prepared.
- iv. Purpose and objectives for construction of hall were not mentioned/ prescribed.
- v. Question as to who will take over the charge of the hall after completion, was unanswered.
- vi. Similarly, who will run and maintain the community hall was also not clear.

Audit is of the view that due to poor planning, incomplete estimate was prepared without approved PC-I

Matter was reported to CO/PAO during 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.37]

5.4.1.9 Non-recovery of penalty from contractor due to delay in completion of work – Rs 10.178 million

According to Rule 17 (3) of part IV guide lines, contractor shall complete the project within the allocated funds and within the allowed time frame. Further, 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 cost 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 Municipal Corporation Rawalpindi for the period 2016-17 & 2017-18, it was observed that different development works

costing Rs 101.785 million were allotted to different contractors but the work could not be completed within stipulated time. Contractors had neither applied for time extension nor penalty imposed on the contractors for delay. This resulted in non-recovery of penalty @ 10% amounting to Rs 10,178,500. Detail is given at **Annexure-G**.

Audit is of the view that due to poor financial management, the works were not completed in stipulated time and penalty was not imposed.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing of responsibility for lapse and negligence of the person(s) at fault.

[PDP No.29]

5.4.1.10 Unjustified payment of adhoc allowance 2010 (50%) – Rs 8.765 million

According to Revision of Basic Pay scale notification No.FD.Pc.2-1/2017 dated 14th July, 2017 of Government of the Punjab Finance Department, Adhoc Relief Allowance 2010 (50%) had been merged in National Pay Scale 2017 w.e.f 01.07.2017.

Scrutiny of annual accounts for the Financial Year 2017-18 of Municipal Corporation Rawalpindi revealed that amount of Rs 8,765,387 drawn on account of Adhoc Relief Allowance 2010 during period 01.07.2017 to 30.06.2018 which had been merged in Basic pay and discontinued by the Government. This resulted in un-authorized payment of merged allowance.

Audit of the view that due poor financial management and weak control of resident auditors, unauthorized payment of Adhoc Allowance 2010 had been made

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends inquiry for payment of discontinued allowance and recovery besides fixing responsibility of the person(s) at fault for negligence.

[PDP No.23]

5.4.1.11 Irregular payment due to non-preparation of lead chart – Rs 8.268 million

Sr No.17 of Market Rates System (MRS) issued by Finance Department Government of the Punjab described about the transportation and the carriage of the whole distance to the site of work shall be calculated on the basis of the rates of the actual means of transport used in carriage, i.e. road and/or rail, as the case may be. It shall be payable from the nearest approved quarry from sit of work.

During audit of Municipal Corporation Rawalpindi, it was noticed that in following development schemes, transportation charges for disposal of dismantled and excavated material was paid up to 1 to 30 miles (as the case may be) but lead chart was not prepared and approved from the competent authority. This resulted in doubtful payment of Rs 8.268 million as detailed below:

Name of scheme	Item paid	Quantity & rate	Amount (Rs)
P/L Tuff tile opposite Masjid Noor, Const. of Street Opposite Edhi Park Choti Market B-Block, Const. Street No. B-530 to Qureshi Store, Const. of Street B-517 to B-510 B-Block UC-20	Dismantling of PCC 1:2:4 i/c lead	9146cft @ 6042%	552,651
P/L Tuff Tiles / PCC Main Street / Parking Area Double Road to Hamza Public School UC-17	Dismantling of PCC 1:2:4 i/c lead	34360cft @ 6259.40%	2,150,729
	Regular excavation in O/soil i/c disposal	151592cft @ 8142.70%	1,324,368
Const. of Toheedi Road from Sadaat Jewelers towards TharayWali Masjid UC-02	Dismantling of PCC 1:2:4 i/c lead	8727 cft @ 6572.30%	573,564
Const. of Road/Nullah/Culvert Ghazali Road UC-25	Dismantling of PCC 1:2:4 i/c lead	22753cft @ 6572.30%	1,495,395
Const. of Road & Nullah Behar Chemist to Sadiqabad Pul UC-26	Dismantling of PCC 1:2:4 i/c lead	29874cft @ 6259.40%	1,963,409
	Regular excavation in O/soil i/c disposal	19002cft @ 10963.30%	208,325
	Total		8,268,441

Audit is of the view that due to weak managerial controls, lead chart of transportation for disposal of material had not been prepared.

Matter was reported to CO/PAO during 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.

5.4.1.12 Doubtful expenditure on dismantling of existing roads and Streets – Rs 7.403 million

According to rule 5(2) PLG (Works) Rules 2017, for preparation of rough cost estimates, the engineering staff shall inspect the site and work out the feasibility of the work through images and photographs of the site.

During audit of Municipal Corporation Rawalpindi for the years 2016-2018, it was noticed that in following development schemes, huge quantity of “dismantling of PCC 1:2:4 of existing streets/ roads was carried out. Dismantling of existing road was held doubtful because images and photographs were not taken before making the estimates or before commencement of work. This resulted in doubtful expenditure amounting to Rs 7,403,268 on dismantling of existing streets and roads as detailed below:

Name of scheme	Item paid	Quantity & rate	Amount (Rs)
P/L Tuff tile opposite Masjid Noor, Const. of Street Opposite Edhi Park Choti Market B-Block, Const. Street No. B-530 to Qureshi Store, Const. of Street B-517 to B-510 B-Block UC-20	Dismantling of PCC 1:2:4 i/c lead	9146cft @ 6042%	552,651
P/L Tuff Tiles / PCC Main Street / Parking Area Double Road to Hamza Public School UC-17	Dismantling of PCC 1:2:4 i/c lead	34360cft @ 6259.40%	2,150,729
Const. of Toheedi Road from Sadaat Jewelers towards Tharay Wali Masjid UC-02	Dismantling of PCC 1:2:4 i/c lead	8727 cft @ 6572.30%	573,564
Const. of Road/Nullah/Culvert Ghazali Road UC-25	Dismantling of PCC 1:2:4 i/c lead	22753cft @ 6572.30%	1,495,395
Const. of Road & Nullah Behar Chemist to Sadiqa bad Pul UC-26	Dismantling of PCC 1:2:4 i/c lead	29874cft @ 6259.40%	1,963,409
Carpeting of Road C-Block UC-26	Disentitling of PCC 1:2:4 i/c disposal	11047cft @ 6042%	667,520
	Total		7,403,268

Audit is of the view that due to weak managerial controls, images and photographs were not taken before making the estimates or before commencement of work.

Matter was reported to CO/PAO during 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.

5.4.1.13 Irregular expenditures on sports activities due to non-advertisement on PPRA - Rs 6.70 million

According to Rule 12(1) & (2) of PPR, 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. Any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

Scrutiny of record of Municipal Corporation Rawalpindi, revealed that amount of Rs 6.70 million was incurred on sports activities by Municipal Corporation Rawalpindi during Financial Year 2017-18 in violation of PPR, 2014. Audit also noticed the following shortcomings: -

- i. Rent paid for most of the items were more than the market price of those items i.e sound system, rent of chairs etc.
- ii. Details of players, teams, empires, guests were neither maintained nor produced to audit.
- iii. Entries/registration of teams and schedule of matches were neither available nor produced to audit.
- iv. Amount of Rs 120,360 was paid on account of rent of 60 Nos. parachute chairs and 3 No. sofa set for 34 days while same items were available in encroachment store of MCR for auction.
- v. Sound system with 2 speakers was hired for 32 days for Rs 508,800, the rent of which was higher than the market price of new branded sound system with speakers.
- vi. 3 Nos. Carpets 6.5 x 25 (162.5 sqf) for stage were hired for 32 days on Rs 136,320 @ Rs 839/sqf which was 1000% higher than the purchase price.
- vii. Amount of Rs 616,000 were paid on account of refreshment but Number of participants and consumption was neither maintained nor produced to audit.
- viii. 3 No. water coolers 20 litters each for 32 days were hired for Rs 38,400 equal to Rs 12,800 rent/water cooler resulted in payment of 1000 times more than the market purchase price.
- ix. Payment of Rs 3,371,418 was made to M/S Khattak & Co General order supplier for supply of different sports items i.e hard balls, empires and players kits, track suits, trophies, shield, cups, medals

and printing of panaflex for Rs 653,835 but stock entries and disbursement were not found on record.

Audit is of the view that due to poor managerial control, irregular expenditure was incurred on sports activities.

Matter was reported to CO/PAO during 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.75]

5.4.1.14 Doubtful expenditures on POL charges – Rs 6.287 million

According to rule 4(1) of Punjab Local Government Property Rules 2018, “the manager shall (f) prevent use of property for any purpose and in any manner other than the specified purpose and the specified manner, (k) maintain the prescribed registers (2) the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities.

During scrutiny of record of MC Rawalpindi, it was noticed that expenditure of Rs 6,287,081 was incurred on POL charges of different vehicles of Municipal Corporation Rawalpindi in violation of rules. Audit noticed the following observations:

- i. Average consumption report/certificate was neither obtained nor available in record.
- ii. Monthly summary was not maintained at the end of each month in log book
- iii. Meter reading was not mentioned in log books
- iv. Purpose of journey and timing was not mentioned in log books
- v. Signatures of the officers were not available in log book against the visit.
- vi. POL was shown consumed in vehicles during the period in which vehicles were out of order.
- vii. POL was drawn above fixed ceiling by officers.

Audit is of the view that due to poor managerial control, POL charges was held irregular and doubtful.

Matter was reported to CO/PAO during 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.64]

5.4.1.15 Irregular expenditures on printing due to non-tendering through PPRA - Rs 5.898 million

According to 12(1) & (2) of PPR, 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. Any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

Scrutiny of record revealed that huge amounts were paid on account of printing of panaflexes by Municipal Corporation Rawalpindi during Financial Year 2017-18 in violation of PPR, 2014. Detail of selected vouchers is as under:

Sr. No	Description	Amount (Rs)
1	Printing of panaflex for 14 th August, 2017	5,219,370
2	Printing of panaflex for Yaum-ul-Qudus	213,340
3	Printing of panaflex for Kashmir day	381,440
4	Printing of panaflex CM subsidy bikes for women	84,240
	Total	5,898,390

Audit also noticed the following shortcomings: -

- i. Expenditures were incurred without tendering in violations of PPR, 2014
- ii. Expenditures were incurred in violation of austerity measures circulated vide letter No.FD.SO(Goods)44-4/2016 dated 14th September, 2017
- iii. Expenditure was misclassified, as payment for printing was made from different heads in different cases i.e A03970-others, Fair & exhibition, sports etc.
- iv. Complete /head wise detail of expenditure was neither maintained nor produced to audit.

- v. The rate offered in quotation by successful bidder was always 100% equal to the estimates prepared by MO(Infrastructure) which makes the expenditures doubtful.

Audit is of the view that due to poor financial management, expenditure incurred on printing was held irregular and doubtful.

Matter was reported to CO/PAO during 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.77]

5.4.1.16 Irregular auction of material / items confiscated from encroachers - Rs 5.465 million

According to Sr. No.1 of terms and conditions of auction of encroached stores, amount be deposited in treasury within 3 days. (2) Successful bidder should be bound to lift the confiscated items within 15 days. (4) Items at Sr. No 2, 3, 4, 5 will be weighted and amount calculated be deposited in front of auction committee (5) Successful bidder will lift the same items within stipulated period at his own expense.

Scrutiny of record revealed that Municipal Corporation Rawalpindi auctioned different confiscated items of encroachers during Financial Year 2017-18 for Rs 5,465,439.

Audit noticed the following irregularities in this auction:

- Advertisement was not uploaded on PPRA website.
- Amount mentioned in Annual accounts against auction of store was Rs 2,625,000 instead of Rs 5,465,439.
- Auction date was 26.12.2017 while agreement between successful bidder and MCR was signed on 26.01.2018 after expiry of one month in violation of auction rule.
- Time limits mentioned in advertisement were not observed.
- According to Sr. No. 1 of terms & conditions amount was to be deposited in treasury within 3 days but last payment was deposited by bidder/ contractor on 27.02.2018 after expiry of 2 months.
- According to Sr. No. 2 of terms & conditions successful bidder will lift the confiscated items within 15 days but the same was done after expiry of 2 months.

- According to Sr. No. 4 of terms & conditions items at Sr. No 2, 3, 4, 5 will be weighted and amount calculated be deposited in front of auction committee but during scrutiny of record it was noticed that no proof of weight and amount deposited in front of committee was found on record.
- Amount assessed by the Assessment Committee was at a low price e.g 600 hand carts 4 wheels were assessed @ Rs 600 which was below the price of 4 tires/wheel. New plastic chairs @ Rs 700 and revolving chairs @ Rs 2000 etc.
- Items at Sr. 2, 3, 4, & 5 were needed to be weighted at the time of assessment by the committee but the same was done at general floor mill in absence of committee through manual weight instead of computerized weighted machine which resulted in doubtful assessment.

Audit is of the view that due to poor financial management, terms and conditions of auction were not observed and fulfilled.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.68]

5.4.1.17 Irregular expenditure on repair and maintenance of vehicles – Rs 5.367 million

According to rule 4(1)(f) of Punjab Local Government Property Rules 2018, the manager shall prevent use of property for any purpose and in any manner other than the specified purpose and the specified manner, (2) the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities.

Scrutiny of record of MC Rawalpindi revealed that expenditure of Rs 5,367,655 was incurred on repair and maintenance of vehicles in violation of rules/procedures.

Audit noticed that MC Rawalpindi had more than 20 vehicles but no officer was appointed as transport officer resulted in financial irregularities incurred in R&M & consumption of fuel. History sheets for repair of work were not maintained properly which makes the whole

expenditures doubtful. It was also noticed that the estimates and repair works recommendations were done by MO (Infrastructure) instead of Motor Vehicle examiner or transport officer. Most of the R&M works were done through same vendor i.e M/S Waseem Traders instead of workshop and quoted prices of successful vendor i.e M/S Waseem traders was every time 100% equal to estimated cost assessed by MO(I) which showed that the work was done through arranged vendor which leads to nepotism and misappropriation of funds. Audit checked selected bills of R&M. Specific observations on which are as under:

Premix machine – Rs 365,300

- As per driver report in August 2017 mixture doll is molded/ damaged and unable to use which needs to be replaced.
- Quotations were opened on 22.12.2017 while work order was issued after expiry of one month i.e on 25.01.2018. Work completion date was 30.01.2018 while claim was paid on 09.04.2018.
- Entries in history sheet were not available.
- Entries in dead stock register were not available. Stock was also not physically available.
- During 5 to 6 months process of repair from August 2017 to 30th January 2018, the Logbook shows continues usage of machine.

RPT- 3836 Mazda T-3500 (Rs 332,658)

- Driver reported on 11th Jan. 2018 that engine block was out of order due to which engine was wasting 3 to 4 liters mobile oil on daily basis and requested for engine overhauling.
- Quotations calling notice was without dispatch No and date.
- Quotations were opened on 16.03.2018 and work completion date was 21.03.2018.
- CDR No. 0302423554 was issued by Bank of Punjab on 03.11.2017 to the firm M/S Qurban & Co. for said work and submitted by the firm to MCR which make the expenditures doubtful.
- Entries in history sheet were not available.
- Entries in dead stock register were not available. Stock was also not physically available.
- During the period w.e.f 11.01.2018 to 21.03.2018 logbook showed continues usage of vehicle.

RPT- 3835 lifter (R&M Expenditures Rs 215,650)

Vehicle No.	Exp. Head	Date	Amount (Rs)
RPT 3835	R&M of vehicle	22.7.2017	35,150
RPT 3835		26.08.2017	86,500
RPT 3835		24.01.2018	94,000
	Total		215,650

- Driver reported on 02.11.2017 and Quotations were opened on 15.01.2018 while work order for the said work was issued on 27.01.2018 and work done on 24.01.2018 before issuance of work order which makes the expenditures of Rs 94,000 doubtful.
- Entries in history sheet were not available.
- Entries in dead stock register were not available. Stock was also physically available.
- During the period of R&M, logbooks show continues usage of POL/vehicle.

Vehicle No. RIV-7201 Rs 82,540

Scrutiny of Repair work bill of Khyber car RIV-7201 mentioned that front and back mirrors, doors & bumper etc. which showed that the vehicle was accidental. Neither report of the driver nor FIR was found on record. Further history sheet and dead stock register was not maintained.

Other vehicles - Rs 346,750

Vehicle No.	Date	Amount (Rs)	Remarks
Lifter No. 3	13.03.2018	69,145	Expenditures were split to avoid PPR, 2014.
Lifter No. 3	13.03.2018	88,000	Expenditures not mentioned in history sheet and dead stock
RPT 3849	13.03.2018	97,305	Expenditures not mentioned in history sheet and dead stock.
RIG-1154 for Street light	24.01.2018	92,300	
Total		346,750	

Audit is of the view that due to weak internal control the above irregularities incurred in funds allocated for R&M of vehicle which leads to misappropriation of fund.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit stresses that the expenditure incurred on R&M be properly inquired and misuse of fund be recovered.

[PDP No.65]

5.4.1.18 Unjustified payment of rent to Pakistan Railways on account of lease of land acquired for slaughter house - Rs 4.888 million

As per rule 2.10(a)(i) of Punjab Financial Rules Volume-I, same vigilance should be exercised in respect of expenditure incurred from government revenue as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Municipal Corporation Rawalpindi it was noticed that 8 kanals land was obtained from Pakistan Railway on lease during 2011 @ Rs 100,000 per month with 25% increase after every three years for a period of 30 years for construction of Slaughter House. As per agreement, payment of monthly rent was responsibility of contractor of slaughter house and in case of departmental collection, the MC Rawalpindi was to pay the rent to Pakistan Railways.

During period under audit 2016-18, monthly rent @ Rs 195,313 per month was being paid and total amount of Rs 4,887,500 was paid to Pak Railway by the contractor of the slaughter house.

Scrutiny of property register of Municipal Corporation Rawalpindi, revealed that thousand kanals land was owned by Municipal Corporation Rawalpindi in city area of Rawalpindi. Its own land was not used for construction of slaughter house. Were the slaughter house constructed on own land, the Municipal Corporation Rawalpindi would have earned millions of rupees on account of rent of slaughter house from the contractors and in case of departmental collection, saving of rent would have affected.

Audit is of the view that due to weak managerial control, despite having own land, land Pakistan railway was obtained to construction of slaughter house.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.21]

5.4.1.19 Non-obtaining additional performance security from contractors – Rs 4.804 million

According to rule 9(d) of Punjab Local Govt., (works) Rules 2017, the contractors were bound to produce/ deposit additional performance security with the department at the rate given below:

Tendered amount below estimated cost	Additional performance security required
5%	5%
6%	6%
7%	7%
8%	8%
9%	9%
10% and below	10%

Scrutiny of record of Municipal Corporation Rawalpindi revealed that various developmental works costing to Rs 98.356 million were awarded to different contractors during Financial Years 2016-17 & 2017-18. The contractors quoted the bids below 5% of the estimated cost of the works but Additional Performance Security was deposited @ 5% in all cases instead of following the above table. Detail of schemes is given at **Annexure-H**.

Audit is of the view that due to weak managerial control, performance security was not obtained as required under rules.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends explain the matter besides fixing responsibility of the persons at fault.

[PDP No.28]

5.4.1.20 Loss due to non-recovery of installation charges from BTS towers companies - Rs 4.20 million

Punjab Local Government and Community Development Department Policy issued guidelines for installation of BTS towers vide letter No SO Tax (LG) 3-4/03(P-III) dated: 12 August, 2013.

According to record of MO (P&C) Rawalpindi, 211 BTS towers (Base Transceiver Station) were installed in Municipal Corporation Rawalpindi area without approval and in violation of Policy guidelines issued vide letter mentioned above. Irregular installations also caused a

financial loss to Government amounting to Rs 4.220 million (211 @ Rs 20,000 each). Detail of BTS towers is given at **Annexure-I**.

Audit is of the view that due to weak managerial control, illegal and un-authorized BTS towers had been installed

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends prompt action against irregular/unauthorized installations of BTS towers besides recovery of approval/renewal/scrutiny fee along with penalty as per bye laws/ rules.

[PDP No.52]

5.4.1.21 Irregular payment to contractors on account of incorrect addition of 5% PST in bills - Rs 3.421 million

According to Sr 04 of Second Schedule, Taxable services (Section 3), five per cent without input tax credit/adjustment, Construction services and services provided by contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.

During audit of Municipal Corporation Rawalpindi it was noticed that while making estimates of developmental schemes FY 2017-18, PST @ 5% was added and then deducted from the bills of contractors against the rules mentioned above. This resulted in irregular grant of undue benefit to contractors on account of PST amounting to Rs 3,420,746 in various schemes selected for audit valuing Rs 68,414,922. Detail is given at **Annexure-J**. Same action was performed in all other schemes of ADP 2017-18.

Audit is of the view that due to weak managerial control, over payment was made on account of 5% PST.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides recovery of over payment from the contractors.

[PDP No.35]

5.4.1.22 Unjustified payment on account of measurement of excavation - Rs 3.385 million

As per para 4.5(5) of Buildings and Roads Department Code "every officer making or ordering payment on behalf of government should satisfy himself that work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most important works before authorizing final payment, and should check the measurements made by his subordinates".

During audit of a scheme "P/L Tuff Tiles / PCC Main Street / Parking Area Double Road to Hamza Public School UC-17MC Rwp" executed by MC Rawalpindi, it was noticed that in the said scheme dismantling and excavation were carried out up to 19 inches deeper than the actual level of street.

Item	Qty & Rate	Measurement	Payment (Rs)
Dismantling of PCC 1:2:4 & disposal	34360cft @ 6259.40%cft	Upto 0.625ft or 7.5 inches	2,150,729
Regular excavation in o/soil & disposal	151592cft @ 814.27	Upto 1ft or 12 inches	1,234,368
	Total	19.50 inches	3,385,097

PCC 1:4:8 & 1:2:4 were provided for 0.33ft (4 inches) & 0.66ft (8 inches) respectively which comes out to be 0.99 ft (12 inches). There is a difference of 7.5 inches (deep) between dismantling + excavation & actual provision. This resulted in doubtful excavation due to more than the requirements.

Audit is of the view that due to weak managerial control, earth was excavated much deeper which was un-justified.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides recovery of over payment from the contractors.

[PDP No.27]

5.4.1.23 Over-payment to contractor on account of allowing rich specifications – Rs 2.361 million

As per para 4.5(5) of Buildings and Roads Department Code "every officer making or ordering payment on behalf of government should satisfy himself that work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most

important works before authorizing final payment, and should check the measurements made by his subordinates".

During audit of Municipal Corporation Rawalpindi it was noticed that MO (I) had paid for PCC 1:6:12 & 1:4:8 with 4" thickness in bed with topping of 6" of PCC 1:2:4 instead of PCC 1:7:20. It was worthwhile to mention here that item topping PCC 1:2:4 is enough weight bearing for streets and for normal traffic load with PCC 1:7:20 in bed. Adopting rich specification in bed as PCC 1:6:12 was unjustified & source of giving benefit to contractor. This resulted in over payment of Rs 2,361,094. Detail is given at **Annexure-K**. Same practice was observed in other works as well.

Audit is of the view that due to weak managerial control, rich specifications were allowed to execute in scheme and cost of schemes had been increased.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides recovery of over payment from the contractors.

[PDP No.31]

5.4.1.24 Non-verification of deposit of GST – Rs 2.161 million

According to the Central Board of Revenue (Revenue Wing), Islamabad letter No. 4(47) STB/98 (Volume-I) dated 4th August, 2001) "the purchasing departments / organizations may forward an intimation together with copies of sales tax invoices to the concerned Collectorate of Sales Tax for the purpose of verification of deposits of tax by the suppliers".

Municipal Corporation Rawalpindi had incurred expenditure of Rs 12.715 million on purchase of different items during 2016-18 and GST amounting to Rs 2.161 million was paid to suppliers against these purchases as detailed at **Annexure-L**. A written intimation had not been forwarded to Sales Tax Collectorate for verification of deposit of GST by the contractors.

Audit holds that due to weak internal controls and mismanagement, deposit of sales tax was not got verified from the Sales Tax Collectorate.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization and fixing responsibility against the person(s) at fault besides verification of paid GST from Sales Tax Collectorate.

[PDP No.16]

5.4.1.25 Loss to Government due to incorporation of clauses of increase in rent agreements – Rs 1.976 million

According to Rule 4(2) of Punjab Local Government Property Rules 2018, “the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities”.

Scrutiny of Demand & collection (D&C) register of shops/property of Pir wadhai adda revealed that rent agreements of said properties were executed in 2006 but no condition for annual increment was recorded. The lessees were paying fixed rent since the date of occupation. The rent agreements were neither terminated nor renewed for inclusion of clauses of rent increase. Resultantly, Municipal Corporation Rawalpindi suffered loss of Rs 1,975,549 as detailed below:

Name of Property	Rent fixed in 2006	Rent in 2018	Total (Rs)
Post Office	660	2,071	16,936
National Bank	38,326	120,283	983,489
Canteen	38,000	119,260	975,123
			1,975,549

Audit holds that due to financial mismanagement, annual increase in rent was not incorporated and fixed rent was being received.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.06]

5.4.1.26 Irregular expenditure on purchase of stationery – Rs 1.935 million

According to rule 8 of PPR 2014, a procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During audit of Municipal Corporation Rawalpindi, it was observed that various purchases of stationery items amounting to Rs 1.935 million had been made from different firms during the period 7/2016 to 6/2017 as detailed below:

Sr No	Financial Year	Head of Account	Expenditure (Rs)
01	2016-17	A03901-Stationery	491,117
02	2017-18	A03901-Stationery	1,444,045
		Total	1,935,162

On scrutiny of record it was noticed that stationery was purchased by splitting up the bills in small amount to avoid tendering process without annual planning as required under PPRA.

Audit is of the view that due to weak financial discipline, procurement was made in violation of the rules.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.24]

5.4.1.27 Wastage of money on incomplete construction of shops – Rs 1.601 million

According to rule 4(1)(f) of Punjab Local Government Property Rules 2018, “the manager shall prevent use of property for any purpose and in any manner other than the specified purpose and the specified manner, (2) the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities.

During audit of Municipal Corporation Rawalpindi it was noticed that a scheme for construction of shops on Jamia Masjid Road Rawalpindi on the land of Municipal Corporation Rawalpindi was executed in ADP 2011-12 with estimated cost of Rs 3,315,000. Work was awarded to M/S Ijaz Builders started 09.08.2012.

The work was executed till roof level and payment of Rs 1,601,428 was made to contractor during Financial Year 2016-17. The work was stopped due to court case on 24.04.2014. Matter was still pending with court. The work was closed at roof level and the expenditure incurred was went wasted.

Audit is of the view that due to weak managerial control, expenditure incurred on shops gone wasteful.

Matter was reported to CO/PAO during 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.36]

5.4.1.28 Irregular expenditure on account of Eid-e-milad due to faulty tendering procedure – Rs 1.092 million

As per rule 2.33 of Punjab Financial Rules Volume-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by govt. through his fraud and negligence.

Scrutiny of record revealed that MC Rawalpindi had made payment of Rs 1.092 million on account of Eid Milad-e-Nabi (PBUH) during Financial Year 2017-18.

Audit noticed the following discrepancies.

- Expenditure was made in violation of PPRA 2014.
- Quotations were collected from only 3 local suppliers.
- Quotations were called on 30.11.2017 while CDR submitted for the said work was on 01.11.2017 which resulted in doubtful execution of contract.
- According to MCR meeting, they had called quotation locally and treated the matter as emergency, while CDR submission dates showed that contractors were well aware about the event before the letter of Government of Punjab.

- All quotations seemed arranged i.e. all items of M/S Waseem traders were lower than the other two and same as per estimates prepared by MO (I).
- No record regarding qirat, Naat competition and seerat conference was found on record which was compulsory components of Eid-Milad-UI-Nabi vide letter No. dated 27.11.2017.
- No record regarding distribution of sweets and sabeels to prisoners and patients was found which was clearly mentioned in letter.
- Uneconomical expenditure was made on lighting office building amounting to Rs 510,250 but no detail of lighting was mentioned in bill and quotation.
- Exorbitant /uneconomical expenditure on food items, items wise and rate per item was not shown in quotation or bill.
- Neither shields / certificates/ prizes were distributed nor purchases on record.
- Exorbitant expenditure were made on banners printing for Eid-Milad i.e Rs 290,925.
- Neither participants for whom the arrangement was made nor invitation letter regarding vip or Qirat competition or Seerat conference was found on record.
- Pictorial views of activities were not available on record which was a compulsory part of such activities.
- All the process was made and finalized on same date.

Audit is of the view that due to weak internal and financial control, Government Rules were ignored while incurring the expenditure on the occasion of Eid-Milad-un-Nabi (P.B.U.H) resulting in irregular expenditure.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit stresses that the matter be inquired and responsibility be fixed for laps and negligence.

[PDP No.67]

5.4.2 Internal Control Weaknesses

5.4.2.1 Improper maintenance of accounts due to misclassification of receipt heads - Rs 1,005.796 million

According to rule 16(1)(a) of PLG(Account) Rule 2017, the account officer is responsible to maintain accounts of local Government according to chart of account (CoA). Further, according to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Annual accounts of expenditures and receipts of the MC Rawalpindi for Financial Year 2017-18 showed that most of the receipts heads mentioned in annual accounts were not coming under the functions of MC Rawalpindi. This resulted in improper maintenance of accounts which did not show true financial picture. **Annexure-M.**

Audit is of the view that improper maintenance of accounts was done due to weak internal control.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends reconciliation of all accounts under intimation to Audit.

[PDP No.72]

5.4.2.2 Loss due to non-recovery of rent of shops - Rs 386.224 million

According to 14(c) of PLG(Accounts) Rule 2017, collecting officer is responsible to collect the receipt of the Local Government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or comprise.

During audit of Municipal Corporation Rawalpindi it was noticed that more than 800 commercial units at Lari adda were under the control of Municipal Corporation and had been rented-out since long. Scrutiny of relevant record revealed that rent of shops of Lari adda had been fixed/frozen in 1997 due to stay orders of court in which the shop holders had requested the court that they would not pay the rent after 10% annual increase. The matter remained sub judice till 2015. The matter was decided in favour of Municipal Corporation Rawalpindi and the court ordered to the shop holders to pay rent after 10% annual increase along

with all arrears. The shops holder had not been paying the rent after increase 10% annual rent and were still paying fixed rent as was in 1997. Resultantly, Municipal Corporation Rawalpindi suffered a loss of Rs 386.224 million on account of arrears of rent of shops from 1997 to 2018. Detail is given at **Annexure-N**.

Audit is of the view that due to poor performance of legal adviser and weak managerial controls, neither stay could be vacated nor the recovery of rent areas was affected.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit stress upon recovery at the earliest besides fixing responsibility of the person(s) at fault for negligence.

[PDP No.13]

5.4.2.3 Loss due to non-renewal of old rent agreements since long - Rs 182.378 million

According to PLG (Property) Rules 2018, the manager shall ensure that the rented property fetches the maximum rent, keep all title deeds and other documents in the duplicate in safe study. Further, according to Government of The Punjab Local Government & Rural Development, Department letter No.SO III (LG)2-11, dated 30th May, 2002, “contracts of the shops shall be re-auctioned after 2001”.

During audit it was noticed that Municipal Corporation Rawalpindi had more than 2800 commercial units in different areas of the Rawalpindi City. These units were rented out to different people since long. However, the following short comings were observed.

- i. These units were allotted to people since long (more than five years). These units were required to be re auctioned after 2001 which was not done.
- ii. The rent agreements along with original file were not available on the record.
- iii. The rent of shops was being collected at minimum monthly rate whereas the rent of other shops in the same locality was very high which was noticed by Audit Team during a visit of the markets itself. This resulted in loss amounting to Rs 182.378 million (per year) as calculated & given **Annexure-O**.

- iv. Regarding the agreement files of the shops, it was verbally replied that files were destroyed during flood of 2001. Despite expiry of several years, the Municipal Corporation Rawalpindi have not maintained the files.
- v. In absence of original agreement and basic record, audit was unable to verify the transparency of auctioning of shops.
- vi. It was also observed that most of owners of shops had Sublette the shops of Government and were receiving the rent at maximum rate prevailing in the market.

Audit is of the view that due to weak financial management, above irregularities was found.

Matter was reported to CO/PAO during 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.05]

5.4.2.4 Doubtful payments due to non-availability of record - Rs 163.607 million

According to rule 7(i) of Punjab Local Government (Accounts) Rules 2017, “the record relating to accounts shall be flawless, explicit, and self-contained, and no erasure and overwriting shall be made in any account register, book or form. And rule 9(b) of ibid, the DDO and the payee of the pay, allowances, contingent expenditure, or any other expense shall be personally responsible for any over charge, fraud and misappropriation and shall be liable to make good that loss.

During scrutiny of payment side annual account Financial Year 2017-18 of Municipal Corporation Rawalpindi, it was noticed that following amounts of Rs 163.607 million were shown booked under different heads of accounts but in support no record was available with Municipal Corporation Rawalpindi as detailed below:

Code	Head of Account	Budget allocated (Rs)	Amount of Expenditure (Rs)	Saving/ (Excess) (Rs)
A01299	Others	8,300,000	435,465	7,864,535
A03101	Bank fee	-	132,940	(132,940)
A06402	Contribution/ transfer to	1,500,000	4,526,625	(3,026,625)

	reserve Funds			
A06470	Others	-	155,000,000	(155,000,000)
-	Refunds	-	3,512,011	(3,512,011)
	Total	9,800,000	163,607,041	(153,807,041)

Audit is of the view that due to poor internal and financial controls, payments shown in final account were made without any documentary evidence.

Matter was reported to CO/PAO during 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.22]

5.4.2.5 Irregular expenditure on purchase of street lights due to non-maintenance of record - Rs 9.396 million

According to PFR Volume-I, 15.9 (1, 2, & 3) Separate stock accounts or inventories should be maintained of Dead Stock" such as plants and machinery, furniture and fixtures; Other Stores" which consist of consumable and perishable articles and Stores, Equipment and material, etc., Further, according to rule 15.12, a reliable list, inventory or account of all stores in the custody of Government servants must be maintained, in a form prescribed by the head of the department, to enable a ready verification of stores and check of accounts at any time.

During scrutiny of record street light Branch of Municipal Corporation Rawalpindi, it was noticed that an amount of Rs 9.396 million was incurred on purchase of street lights material and energy saver for replacement with damaged/ out of order items as detailed below:

Sr. No.	Bill/date	Expenditure Detail	Amount (Rs)
1	59/01.02.2018	Supply of elec. Material for street light	4,200,000
2	581/07.09.2017	-do-	5,000,000
3	Nil/13.04.2017	155 No. tuff Energy saver 42 watt @ 635	98,425
4	2683/20.04.2017	140 No. Philips Energy saver 42 watt @ 702	98,280
		Total	9,396,705

Audit noticed the following observations:

- i. Expenditure at Sr. No. 3 & 4 were split to avoid proper procurement process PPR, 2014.

- ii. Same watts i.e 42 watts energy savers were purchased at different price at the same time which resulted in loss to LG for Rs 9,380 (702-635=67x140).
- iii. Same type Non-schedules item was vetted by Eng. H.Q L.G at different rate which resulted in overpayment i.e 7/29 cable 2 core.
- iv. Items were replaced on daily basis but no dead stock register was maintained for replaced items.
- v. During visit of street lights store it was noticed that no proper arrangement was made for replaced/dead stock.
- vi. One year warranty is granted by all Energy saver companies but according to street lights record, warranty was neither claimed nor available with payment bills.
- vii. Street lights store was full of replaced and damaged material, with worsening condition due to improper maintenance.
- viii. Dead stock was not auctioned since long time which resulted in further deterioration of value of stock.
- ix. Lights points and lamp posts (P-XIX) register was not maintained.

Audit is of the view that due to poor internal controls, record of old store of street light branch was no maintained properly.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides preparation of record of street light branch properly.

[PDP No.78]

5.4.2.6 Less receipt of contract money from City District Government Rawalpindi – Rs 3.984 million

According to 14(c) of PLG(Accounts) Rule 2017, collecting officer is responsible to collect the receipt of the Local Government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or comprise.

During audit of Municipal Corporation Rawalpindi for the period 2016-18, it was noticed that Pirwadhahi Adda and its allied services were in the control of City District Government Rawalpindi (CDGR) till December 2016. Different contracts for collection rights were auctioned by CDGR for the Financial Year 2016-17. From 1st January 2017, Pir wadhahi adda was given under the control of Municipal Corporation Rawalpindi. Half share of all contracts was the right of Municipal

Corporation Rawalpindi but full half share was not received from CDGR. This resulted in less received of contract money amounting to Rs 3.984 million as detailed below:

(Amount in Rs)

Name of Contract	Total Contract	Received up to 12/16 by CDGR	Receivable for 1/17 to 06/17 for six months	Received up to 1/17 to 06/17 by MCR	Less received by MCR
Entry Fee Peer wadhai Adda	7,475,000	5,004,810	3,737,500	2,470,190	1,267,310
Latrines in peer wadhi Adda	8,021,045	6,586,795	4,010,523	1,434,250	2,576,273
Van Stan Peer wadhi Adda	6,210,000	3,226,000	3,105,000	2,984,000	121,000
Riksh Stand Peer wadhi adda	195,000	117,000	97,500	78,000	19,500
Total					3,984,083

Audit is of the view that due to poor managerial controls, full half share of eh incomes was not received from CDGR.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends regularization besides recovery from City District Government Rawalpindi.

[PDP No.08]

5.4.2.7 Non-recovery of arrears from defaulters— Rs 3.90 million

According to PLG (account) Rule 2017, primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

Scrutiny of receipts record of Municipal Corporation Rawalpindi revealed that 521 numbers of electric poles owned by Municipal Corporation Rawalpindi were auctioned at annual rent of Rs 6,002,501 to Mr. Raja Zahid Latif S/O Muhammad Latif contractor for the period 01.10.2012 to 30.06.2013 extendable for two years @ 10% annual increase. On detailed scrutiny it was noticed that an amount of Rs 3.900 million was still outstanding.

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

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovering outstanding arrears amounting from defaulter.

[PDP No.19]

5.4.2.8 Loss due to illegal occupation on shops of Municipal Corporation – Rs 1.752 million

According to Rule 4(2) of Punjab Local Government Property Rules 2018, “the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities”.

During audit of Municipal Corporation Rawalpindi, it was noticed that following 18 shops owned by Municipal Corporation Rawalpindi were illegally occupied and used for the purposes mentioned against each. This resulted in loss of rent amounting to Rs 1,752,000 as well as loss of property as detailed below:

Name of Market	Description	Rental value according to D&C register (Rs)	Total rent (Rs)
National Market	Shop#89 to 101 (13 shops) included in Masjid	3,000	936,000
Pirwadhai Adda	5 Shops under Police Station	3,000	360,000
	Total		1,752,000

Audit is of the view that due to weak managerial controls, property of the Municipal Corporation Rawalpindi was illegally occupied and no action was taken.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends inquiry of the matter and show compliance accordingly.

[PDP No.03]

5.4.2.9 Non-refund of security deposit from IESCO – Rs 1.190 million

According to Consumer Service Manual of NEPRA Chapter 5 Sr No. 5.2(d) “The security amount deposited by the consumer at the time of getting connection shall be refunded at the time of permanent disconnection after getting approval for the refund from the load sanctioning authority”

During audit of Municipal Corporation Rawalpindi it was noticed that to establish the “Ramzan Sasta Bazar” Municipal Corporation had obtained temporary electricity connections from IEASCO and made payment of Rs 1.190 million on account of security deposit as detailed below.

Sr No.	Location	Bill No / Month	Security Deposit (Rs)
1	Dhok Hasso	159 / 5-2017	32,580
2	Hamideri chowk	161/ 5-2017	100,000
3	Satelited Town	163/ 5-2017	80,000
4	Khayaban-e-sir syed	190/ 5-2017	80,000
5	Shamasabad	243/ 5-2017	864,784
6	Dhok Hasso	197/05-2018	32,580
	Total		1,189,944

At the close of the Ramzan Sasta Bazar, Electricity connections were not required but the security deposit was not refunded back from IESCO. It was also noticed that in Dhok Hasso, security charges were paid twice.

Audit is of the view that due to poor managerial control security deposit had not been received back.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that recovery be made from IESCO besides fixing responsibility of the person(s) at fault.

[PDP No.14]

5.4.3 Performance

5.4.3.1 Loss due to non-auctioning of commercial plaza – Rs 110.957 million

According to local Government property rules 2018 rule 4(2) the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities. Further, the manager shall ensure that the rented property fetches the maximum rent, keep all title deeds and other documents in the duplicate in safe study.

During audit it was notice that Municipal Corporation Rawalpindi had its commercial plaza consisting 3 floors having 62,160 sft covered area constructed for the purpose of commercial activities and to earn income. The plaza was used as office for several years but in November 2014 the office was shifted to its original building and the commercials plaza was vacant and available for commercial activities. District rent assessment committee, Rawalpindi assessed its rent amounting to Rs 2,264,422 per month in 18.03.2015, as detailed below:

Name of Plaza	Covered Area	Assessed Rent	Vacant Since	Loss till Nov-2018 (Rs)
Municipal Corporation Commercial Plaza, Liqat Road, Rawalpindi	62,160 sft	Rs 2,264,422/month Rent assessed by District Rent Assessment committee on 18.03.2015	November 2014 (49 months)	110,956,678

The commercial plaza was still vacant and Municipal Corporation Rawalpindi had sustained loss of Rs 110.957 million till November 2018

Audit is of the view that the plaza could not be auction due to following reasons:

- i. Plaza was offered as single unit for single person, which was not possible for a single person to run and maintain the whole plaza.
- ii. Subletting was not allowed.
- iii. Division of floors in small units was not allowed.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends that the plaza should be divided in parts, shops, portions to make it feasible for auction and to increase the income to Municipal Corporation Rawalpindi.

[PDP No.11]

5.4.3.2 Non-recovery of arrears of rent of shops – Rs 34.136 million

According to Section 130 of Punjab Local Government Act 2013, a local government may in the prescribed manner grant lease of an immovable property through public auction. According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

During scrutiny of Demand & Collection Register and deposit challans of rent of shops of Municipal Corporation Rawalpindi for the years 2016-17 & 2017-18, it was observed that Municipal Corporation Rawalpindi authorities did not make efforts to recover dues/arrear amount from allottees of shops since long which resulted in non-recovery of Rs 34.136 million on account of rent of shops as detailed given at **Annexure-P**.

Audit holds that due to poor financial management, the rent was less realized.

The matter was reported to PAO in December, 2018 but no DAC was convened till the finalization of the report.

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

[PDP No.01]

5.4.3.3 Non-recovery of road cutting charges- Rs 31.06 million

According to Rule 47(1) & (2) 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. The head of the offices shall monitor, control and supervise the collecting officer and take corrective measures.

During scrutiny of record of Municipal Corporation Rawalpindi, it was noticed that in proceeding meeting house of MC Rawalpindi held on 10.05.2017 vide resolution No. 12, 13 & 14 submitted by MO

(Infrastructure) regarding road cutting charges due from different departments was Rs 31,058,374 as detail below:

Sr. No	Name of defaulter Deptt.	Cutting area Sq Feet	Charges recoverable (Rs)
1	WASA	114,149	20,781,859
2	SNGPL	40,275	9,947,515
3	PTCL	1,650	329,000
	Total		31,058,374

No efforts had been made by the management of Municipal Corporation Rawalpindi to recover the road cutting charges.

Furthermore, the above said road cutting charges amounting to Rs 31,058,374 were for the period upto 10.05.2017. Road cutting charges for the period after that should have been calculated and recovery be effected.

Audit holds that due to poor financial management, the receivable amount could not be realized.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.42]

5.4.3.4 Non-recovery of pension contribution from RWMC - Rs 27.346 million

According to secretary LG&CD letter No.SO-Admn-III(LG)Misc/2015(P-I) dated 19.12.2016 “that sanitation staff whose services have been placed at the disposal of waste management companies, will be part of the regular budget and schedule of establishment of successor local Government(s).”

During scrutiny of record it was noticed that pension contribution of employees of Municipal Corporation, working in Rawalpindi Waste Management Company (RWMC) for the months of June 2016 to October, 2018 amounting to Rs 27,346,449 was not transferred to Municipal Corporation Rawalpindi pension fund account.

Audit is of the view that the above irregularity occurred due to weak internal and financial control which resulted in non-recovery of Rs 27.346 million.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends early recovery of pension contribution from RWMC.

[PDP No.47]

5.4.3.5 Loss due to non-collection of charges on account of usage of street light poles for advertisement-Rs 24.750 million

According to local Government property rules 2018 rule 4(1)(a) the manager shall ensure that the rented property fetches the maximum rent (2) the manager shall be personally responsible to local Government for any loss, destruction or deterioration of the property if such loss, destruction or deterioration is caused as result of his default or negligence in the discharge of his responsibilities.

During scrutiny of record of Municipal Corporation Rawalpindi, it was noticed that 667 No. street lights poles were installed on different roads and street of MCR area but MCR was not receiving any type of income from this source. Audit noticed that most of the businessmen were using these poles for advertising of their businesses. Audit further noticed that Ex-TMA Rawal town auctioned 521 Nos. of poles on yearly rent for Rs 6,002,501 on annual basis w.e.f 01.10.2012 to 30.09.2013 extendable for 2 years @10% increase annually. Now, the number of street lights poles is 667 but Municipal Corporation Rawalpindi did not earn income during the period under audit which resulted in loss to Government of Rs 24.750 million as detailed below:

(Rs in million)

No. of poles in 2012-13	Auctioned for Rs In 2012-13 with 10% increase per annum	Avg. rent per pole per annum	Latest number of poles	Avg. rent per pole with 10% increase per annum	Loss to Government per year	Total loss for the FY 2016-18
521	6,002,501	11,521	667	18,553	12,374,851	24,749,702

Audit holds that due to poor internal controls and mismanagement, rent of pole amounting to Rs 34.136 million was not recovered.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends expediting the recovery besides fixing responsibility for laps and negligence.

[PDP No.63]

5.4.3.6 Loss due to non-auctioning of vacant shops for rent—Rs 5.756 million

According to Section 130 of Punjab Local Government Act 2013, a local government may in the prescribed manner grant lease of an immovable property through public auction. According to Rule 47 (1) of Punjab Local Government Budget Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

During audit of Municipal Corporation Rawalpindi it was noticed that following shops in different markets owned by Municipal Corporation Rawalpindi were lying vacant since long. No efforts were made to auction the shop for rent. This resulted in loss of Rs 5.756 million on account of rent during last two years. Detail of shops is as under.

(Amount in Rs)

Name of Market	Description	No.	Rental value as per D&C register	Total Rent
Sabzi mandi (plots 7x10)	Plot # 9,10, 33, 34, 38, 41, 44, 46, 54, 60	10	2,000	480,000
Sabzi mandi (plots 6x4)	Plot # 5 to 33,36 to 40, 50, 53, 65, 67-70, 80, 81, 83, 84, 85 (Total 46)	46	800	883,200
Astabal Road	Shop No. 55, 56 & 77	03	700	50,400
Sher pao Market	Shop No.42 to 63 Incomplete	22	1,500	756,000
DO	Shop No.134 to 136 Incomplete	03	1,500	108,000
Banni Market	Shop No.1 to 6, 60, 149, 150, 230, 268, 270, 299, 305, 306, 315, 351, 356-361, 363 (24 shops)	24	2,000	1,152,000
Ghazani-II	Shop No.205, 206	02	2,500	120,000
Ghazani-VI	Shop No.43, 48, 49 50	04	2,500	240,000
Pirwadhai Adda-Block B	Shop No.57, 79, 80, 82	04	5,000	480,000
Pirwadhai Adda-Koora Gudam	Shop No.36, 37, 42, 43, 46	05	4,000	480,000
Pirwadhai Adda-Suzuki stand	Shop No.153, 164, 168, 171,	04	4,000	384,000
Pirwadhai Adda-Van stand	Shop No.7, 11, 12	03	4,000	288,000
Pirwadhai Adda-Fruit block	Shop No.172	01	4,000	96,000
Pirwadhai Adda-	Shop No.1-A, 1-B	02	5,000	240,000

Name of Market	Description	No.	Rental value as per D&C register	Total Rent
Transport block				
	Total			5,757,600

Audit is of the view that due to poor management, shops could be not auctioned for rent and government sustained a loss.

Matter was reported to CO/PAO during December, 2018. Neither reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No.04]

5.4.3.7 Non-recovery of amount deposited in court – Rs 3.843 million

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

During audit of Municipal Corporation Rawalpindi Financial Year 2016-17 & 2017-18, it was noticed that following amount of Rs 3.843 million had been deposited in court by the contractors and lessee due to court cases but the amounts were still lying in the account of court, which was not received by Municipal Corporation Rawalpindi as detailed below:

Sr. No.	Name of Market	Shop No.	Amount (Rs)
1	Wheat market (Gandam Mandi)	W/387	182,649
2		W/388	182,649
3	Street Habib Bank Bara market	1	156,792
4		2	156,792
5		3	156,792
6		4	156,792
7		5	156,792
8		6	156,792
9		7	156,792
10		8	156,792
11		9	158,908
12		10	158,908
13		11	158,908
14		12	158,908
15	Rose cinema		1,427,283
16	Purani chungi, Ratta	Shop	159,961

Sr. No.	Name of Market	Shop No.	Amount (Rs)
	Total		3,842,510

Audit holds that due to weak internal control, receipts / income had not been received from court.

The matter was reported to PAO in December, 2018 but no DAC was convened till the finalization of the report.

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

[PDP No.25]

5.4.3.8 Non-recovery of license fee from owners of medical stores –Rs 1.247 million

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

Scrutiny of record of Municipal Corporation Rawalpindi revealed that amount of Rs 1,247,450 was pending against owners of medical stores on account of License fee w.e.f 01.07.2007 to 30.06.2018. It was also noticed that the said profession was withdrawn from the professional trade by MCR without approval of the house in its notification issued vide letter No.MCR-Tax/507 dated 10th January, 2018.

Audit holds that due to poor financial management, profession of medical store was withdrawn from list of professions under Municipal Corporation Rawalpindi and pending amount was also not received.

The matter was reported to PAO in December, 2018 but no DAC was convened till the finalization of the report.

Audit recommends that recovery of license fee be made as arrear of land revenue.

[PDP No.61]

CHAPTER 6

Municipal Corporation Sargodha

6.1 Introduction of Municipal Corporation

The Municipal Corporation Sargodha is 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 Municipal Corporation.– The Municipal Corporation shall:

- (a) approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;
- (b) implement rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities;
- (c) approve proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets;
- (d) approve development schemes for beautification of urban areas;
- (e) develop integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services;
- (f) execute and manage development plans;
- (g) exercise control over land-use, 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;
- (h) enforce all municipal laws, rules and bye-laws governing its functioning:
- (i) prevent and remove encroachments;
- (j) regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority;
- (k) provide, manage, operate, maintain and improve the municipal infrastructure and services, including -
 - (i) water supply and control and development of water sources;
 - (ii) sewage and sewage treatment and disposal;

- (iii) storm water drainage;
- (iv) sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes, treatment and disposal including landfill site and recycling plants;
- (v) roads and streets;
- (vi) traffic planning, engineering and management including traffic signaling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
- (vii) street lighting;
- (viii) firefighting;
- (ix) parks, playgrounds, open spaces, graveyards and arboriculture; and
- (x) slaughter houses;
- (l) environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards;
- (m) undertake urban design and urban renewal programmes;
- (n) develop and maintain museums, art galleries, libraries, community and cultural centers;
- (o) conserve historical and cultural assets;
- (p) undertake landscape, monuments and municipal ornamentation;
- (q) establish and maintain regional markets and commercial centers;
- (r) prepare budget, revised budget and annual and long-term municipal development programmes;
- (s) maintain a comprehensive data base and information system and provide public access to it on nominal charges;
- (t) approve taxes and fees;
- (u) regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- (v) collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- (w) organize sports, cultural, recreational events, fairs and shows, cattle fairs and cattle markets, and regulate sale of animals;

(x) regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation thereof as and where applicable;

(y) manage properties, assets and funds vested in the local government;

(z) develop and manage schemes, including site development;

(aa) authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;

(bb) prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction;

(cc) promote technological parks, cottage, small and medium size enterprises;

(dd) maintain municipal records and archives;

(ee) assist in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assist relevant authorities in relief activities;

(ff) provide relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;

(gg) prepare financial statements and present them for internal and external audit in the manner as may be prescribed; and

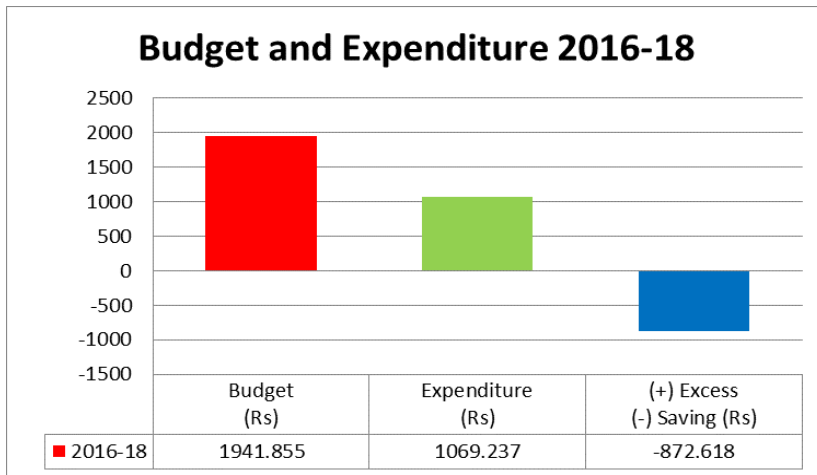
(hh) perform such other functions as may be prescribed.

6.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of Municipal Corporation Sargodha selected for audit was Rs 1,941.855 million (inclusive salary, non-salary and development) whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 1,069.237 million showing savings of Rs 872.618 million, which in terms of percentage, was 45% of the final budget (detailed below). Less utilization of development budget (45%) deprived the community from getting better municipal facilities.

(Rs in million)

Financial Year	Budget	Expenditure	Savings	% Savings
2016-18	1,941.855	1,069.237	(-) 872.618	45



6.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of Municipal Corporation 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.

6.4 AUDIT PARAS

6.4.1 Irregularities & Non-Compliance

6.4.1.1 Non-transparent expenditure on procurement by splitting indents to avoid PPRA –Rs 14.939 million

According to Rule 12(1) and 9 of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. 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. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website.

During audit of Municipal Corporation Sargodha for the Financial Year 2017-18, it was observed that an expenditure amounting to Rs 14.939 million was incurred on procurement of various items and hiring of services by splitting the indents to avoid advertising on the website of PPRA. This resulted in non-transparent expenditure of Rs 14.939 million.

Annexure-Q

Audit held that due to weak internal controls that the purchases were made by splinting the indents.

This resulted in non-transparent expenditure to avoid open competition by splitting indents Rs 14.939 million

Audit pointed out irregularity in November, 2108. The management noted the observation and did not offer any comments.

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

Irregularity needs to be regularized from the competent forum besides actions against the responsible.

[PDP No No.17)

6.4.1.2 Irregular expenditure due to non-conducting of mandatory lab tests – Rs 12.976 million

As per clause 28 of the contract agreement all materials and workmanship shall be of the respective kinds described in the contract and

in accordance with the instructions of the Engineer-in-charge and shall be subjected from time to time to such tests as the Engineer-in-charge may direct at the place of manufacture or fabrication or on the site or at all or any of such places.

Management of Municipal Corporation Sargodha awarded development works to contractors and made payment for different items amounting to Rs 12.976 million without carrying out mandatory lab tests of the items used in the schemes as detailed at **Annexure-R**.

Description	PDP No.	Amount (Rs)
P/L 60/80 mm thick, tuff pavers, having 7000 PSI	10	11,566,466
Bricks	34	684,937
Copper wire	35	725,095
Total		12,976,498

Audit held that due to weak administrative and financial controls lab tests were not conducted.

This resulted in irregular expenditure due to non-conducting of lab tests of Rs 12.976 million

Audit pointed out irregularity in November, 2108. The management noted the observation and did not offer any comments.

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 action against the persons at fault besides conducting mandatory tests.

6.4.1.3 Unauthentic payment due to non-recording of measurements in MB – Rs 5.986 million

As per instruction No.3 of MB, detailed measurements should be recorded only by Executive, Assistant Executive or Assistant Engineer or by Executive Subordinates in-charge of works to whom Measurement Book has been supplied for the purpose. Further, as per instruction No.12 of MB, read with para 4.5 of B&R Department Code, the officer making the measurements must calculate the “Contents” or Area of each measurement and enter it in ink and abstract the results himself and, the measurement book must be looked upon as a most important record since it is the basis of all accounts of quantities, whether of work done by labor or by the piece or by contract, or of materials received, which have to be counted or measured for payment.

MC Sargodha executed six schemes for desilting of sewerage lines and accordingly made payment of Rs 5.986 million during Financial Year 2017-18, without recording measurement of works in MB in violation of provision of rules as detailed at **Annexure-S**.

Audit held that due to weak administrative and financial controls payment was made without recording in measurement books.

This resulted in unauthentic payment due to non-recording measurements in MB Rs 5.986 million

Audit pointed out irregularity in November, 2108. The management noted the observation and did not offer any comments.

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

Irregularity needs to be regularized from the competent authority besides actions against the person at fault.

[PDP No No.32)

6.4.1.4 Unjustified award of work–Rs 3.832 million and non-deduction of cost of waste - Rs 574,783

According to Rule-15(1)(2) of PPRA, a procuring agency may procure goods, services or works through framework contract in order to ensure uniformity in the procurement. (2) The procuring agency shall adopt any of the methods of procurement mentioned in these rules for purposes of entering into a framework contract.

Management of Municipal Corporation Sargodha awarded sixty-two (62) works for repair & maintenance of generator, motors, and pumps and paid Rs 3,831,888 without calling for open tenders and signing rate contracts. Audit observed that there were 40 tube-wells and more than 10 disposal / lift stations operated by MC Sargodha. As per practice, MC on receipt of complaints, declare it emergent and got the work done without adopting tendering procedure. Audit was of the view that the Department should evolve a strategy for emergent repair & maintenance of motors / pumps through rate running contracts / framework contracts by fixing the rate for one year. This would eliminate leakage of resources and economize the expenditure. Hence the MC Sargodha, incurred an expenditure in violation of criteria ibid Rs 3,831,888. Audit further noticed that the cost of waste burnt copper was also not recovered/ adjusted in payments. Detail is at **Annexure-T**.

Audit held that due to weak administrative and financial controls neither rate running was awarded nor was cost of waste burnt copper deducted.

This resulted in non-adoption of the rate running contract/framework contract Rs 3.832 million and non-deduction of cost of waste burnt copper on winding of motors Rs 574,783

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, adoption of running rate contract and recovery of the stated amount

[PDP No No.38)

6.4.1.5 Irregular expenditure on account of repair of machinery & equipment - Rs 3.429 million

According to rule 12 and 9 (i) of Punjab Procurement Rules 2014, read with rule 15-2(b)(iii) of PFR Vol. I, the procurement over Rs 100,000 and up to the limit of Rs 2.0 million shall be advertised on the PPRA's website as well as in one leading newspaper and expenditure should not be split up to justify departure from PPRA rules and avoid necessity for obtaining the sanction of higher authority.

During the audit of MC Sargodha for the year 2017-18, it was observed that Rs 3.429 million was incurred for repair of machinery & equipment and water supply without preparing the annual estimates and entry in the history sheet. Moreover, old spare parts of machinery / water supply were neither taken on dead stock register nor auctioned. The repair work was carried out without adopting the procedure under PPRA. Audit observed following irregularities. Detail is at **Annexure-U**.

- i. The repair work was done on quotation basis instead of open advertisement.
- ii. There was no history sheet/ log book of machinery and equipment repaired during the year.
- iii. There was no record of complaint tendered by the machine operators and action taken by the management.
- iv. The management called rates from the manufacturer/ company but got the work done from the local generator contactors.
- v. Repair was done by a contractor (Development) instead of manufacturer
- vi. No satisfactory Completion certificate was available.

vii. Old material was not entered in dead stock register.

Audit noticed that due to weak administrative and financial controls irregular repair of machinery & equipment was done.

This resulted in irregular repair of machinery & equipment for Rs 3.429 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.

The expenditure may be got regularized from the competent forum besides actions against the responsible.

[PDP No No.45)

6.4.1.6 Irregular expenditure on account of repair & maintenance of vehicles - Rs 3.222 million

As per rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969 Log book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle. As provided in finance department letter No FD (MR)M/W 1-4/92 dated 26-09-1992, if the entries in log book have not been made by the time of audit, the entries made and record produced afterward will not be accepted.

During scrutiny of record of MC Sargodha for the year 2017-18, it was observed that Rs 3.22 million was incurred for repair of vehicles without preparing the annual estimates, history sheet i.e model of vehicles, manufacturer, book value etc. Moreover, old spare parts of vehicles were neither taken on dead stock register nor auctioned. The repair work was also not advertised on PPRA web site.

- i. The repair work was done on quotation basis instead of open advertisement.
- ii. There was no history sheet/ log book of vehicles repaired during the year.
- iii. There was no record of complaint tendered by the driver and action taken by the management.
- iv. No satisfactory Completion certificate was available.
- v. Old material was not entered in dead stock register.
- vi. No satisfactory Completion certificate was available.

Sr. No.	Office	Vehicle No	Repair (Rs)
1	MO (I)	SGM-5150	299,320

2	MO (P&C)	SGM-316	77,946
3	MO (S)	Jeep, tractors, dumpers	2,644,629
4	MO (R)	SGM-770	200,503
Total			3,222,398

Audit held that due to weak administrative and financial controls repair of vehicles was done in violation of prevailing rules.

This resulted in irregular repair of vehicles for Rs 3.222 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.

Irregularity needs to be regularized from the competent forum besides actions against the responsible.

[PDP No No.50]

6.4.1.7 Unauthorized expenditure on purchase of manhole covers – Rs 3.202 million and recovery thereof – Rs 640,412

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.

Scrutiny of record of MC Sargodha revealed that the management purchased manhole covers for Rs 3,202,058 through contractor instead of purchase under PPRA Rules. Hence, the management made irregular purchase and made overpayment of contractor's profit @ 20% and put the local government into loss of Rs 640,412. **Annexure-V**

Audit held that due to weak financial and internal control manholes were purchased from contractor instead of manufacturer and made overpayment of contractor profit @ 20%.

This resulted in unauthorized purchase of manhole covers for Rs 3,202,058 and over payment of contractor profit of Rs 640,412.

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 excess payment from contractors besides regularization of lapse.

6.4.1.8 Irregular payment on account of non sanctioning of rate analysis - Rs 2.664 million

According to the instructions issued by the Finance Department, vide No RO (Tech) FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer/Deputy Director, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer/Director on the basis of input rates/MRS of relevant biannual and template placed at website of Finance Department.

During the audit of MC Sargodha for the Financial Year 2017-18, it was revealed that Chief Officer got prepared and approved rate of the non-standardized item of work “hire and rent charges”. Lump sum provision was made and rate analysis was not got approved from the competent authority. Payment of Rs 2,663,840 on account of hiring/rent charges was made without any detail of work done and measurements. Audit noticed that in the absence of correct rate analysis the accuracy of rates paid could not be authenticated. **Annexure-W**

Audit held that due to weak administrative and financial controls expenditure was incurred without correct rate analysis.

This resulted in irregular sanction / non-sanction of rate analysis and unauthentic rates paid by the management - Rs 2.664 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.

Irregularity needs to be probed, regularized from the competent authority besides resultant recovery.

6.4.1.9 Irregular expenditure due to non-approval of analysis of rate - Rs 2.484 million

According to the instructions issued by the Finance Department, vide No RO (Tech) FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer/Deputy Director, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer/Director on the basis of input rates/MRS of relevant biannual and template placed at website of Finance Department.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the CO made payment of non MRS items of work, neither the approval of analysis of rate was obtained from the competent authority nor produced to audit during execution. -**Annexure-X**.

Audit holds that due to weak administrative and financial controls payment was made against non-scheduled items without approval of rat analysis by competent authority.

This resulted in unauthorized payment of non-schedule items Rs 2.484 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.

Irregularity needs to be regularized from the competent forum besides actions against the responsible.

[PDP No No.36]

6.4.1.10 Irregular payment of bitumen on account of non-acquiring invoices - Rs 2.305 million

According to clause at serial No.4 of contract agreement, the contractor shall arrange bitumen himself from National Refinery Limited, Karachi and provide documentary proof to the engineer in-charge before release of payment against the work done.

During the audit of MC Sargodha for the financial years 2017-18, scrutiny of development schemes revealed that the management made payment, on account of bitumen used in plant premixed carpet road/ bituminous tack coat, to contractor Rs 2.305 million. Audit noticed that the management made payment without invoice or any other proof/ evidence of the National Refinery Limited, Karachi. - **Annexure-Y**:

Audit held that due to weak administrative and financial controls bitumen was purchased without providing documentary proof from national refinery limited Karachi.

This resulted in irregular payment of bitumen without obtaining documentary evidence of Rs 2.305 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.

Irregularity needs to be regularized from the competent forum besides actions against the responsible.

[PDP No No.43)

6.4.1.11 Unauthorized payment of non-schedule items due to non-approval from competent authority– Rs 1.599 million

According to the instructions issued by the Finance Department, vide No RO (Tech) FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer/Deputy Director, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer/Director on the basis of input rates/MRS of relevant biannual and template placed at website of Finance Department.

During scrutiny of record of MC Sargodha for the financial year 2017-18, it was observed that non-schedule items were paid without obtaining approval of competent authority by violating the government instructions. The expenditure was doubtful/ unauthorized due to the following observations.

- i. Approval of competent authority / Finance Department was not available.
- ii. No Technical Committee was constituted to verify the specification and no prequalification process was adopted.
- iii. Advertisement was not uploaded on PPRA’s website.
- iv. Proceedings / minutes of the meetings with the competitors was not available.
- v. No stock entries available.

Name of work	Work Order. No. and Date	Contractors Name	Description	Qty	Rate	Amount (Rs)
Const. of PCC Slab Bagh e Umer Nangiiana Colony	2466/28-12-17	Akhtar Hussain & Co	LED Water Proof Light 100 watt i/c stand, wiring	30	38419.5	1,152,585
	27-7-17		Fiber Shade for Parking in MC office	1	446450	446,450
Total						1,599,035

Audit held that due to weak administrative and financial controls payment of made against non-scheduled items without approval of competent authority.

This resulted in unauthorized payment of Non-Schedule Items Rs 1.599 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.

The audit recommends regularization of matter from competent forum besides actions against the persons at fault.

[PDP No No.16]

6.4.1.12 Irregular expenditure on repair of transformer - Rs 1.059 million

According to General Manager (Operation) WAPDA office letter No. 6725-33/GMO/CEHQ/6-B-F dated 27-06-2002, repair of defective/damaged transformer from private firms was disallowed. The defective transformers should be sent to WAPDA approved Reclamation Workshops for repairs.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the management instead of intimating about the damaged/ burnt transformers to WAPDA for replacement of damaged / burnt transformer got the repair works of defected transformers from the private parties and paid sum of Rs 1.059 million. The expenditure was unjustified as per WAPDA rules / instructions. Detailed as below.

Sr. No.	Bill, Invoice No./Date	Description of purchase items	Amount (Rs)
1	1.3.17	Change of Transformer	65,000
2	33/26.12.17	Change of Transformer	48,000
3	44/26.1.18	Change of Transformer	48,000
4	45/26.1.18	Shift of Transformer Water Supply	26,850
5	46/26.1.18	Shift of Transformer Water Supply	9,870
6	121/14.3.18	Fixing/ Installing Transformer	352,080
7		Change of transformer	510,000
Total			1,059,800

Audit held that due to weak administrative and financial controls repair of transformer was done from private contractors.

This resulted in irregular expenditure on repair of transformer Rs 1,059,800

Audit pointed out the irregularity in November, 2108. The management noted the observation and did not offer any comments.

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

Irregularity needs to be regularized from the competent forum besides actions against the responsible.

[PDP No No.53]

6.4.2 Internal Control Weaknesses

6.4.2.1 Illegal construction of homes on land area reserved for public and graveyard– Rs 259.520 million

As per Rules 10 & 35 (e & f) of Punjab Private Housing Schemes and Land Sub-Division Rules 2010, the developer of the scheme will reserve and transfer 2% area of total area of the scheme each for public building and graveyard and 7% for open space etc. to the Authority. Further, the developer would mortgage 20% of saleable area of the scheme with the Authority as a warranty of developing work within scheduled period.

During the audit of MC Sargodha for the Financial Year 2017-18, it was revealed that lay out plan of the following housing scheme were approved by Authority without provision of 2% public buildings and 2% graveyards of the total area of the schemes. The Authority did not obtain transfer deed of public area and graveyard from the developers of the schemes. Resultantly, the developers of the scheme sold out the graveyard plot.

Name of Housing Scheme	Total Area (in Kanals)	2% area of public buildings and graveyards	Area in Marlas	Amount Per Marla (Rs)	Value of area for public buildings and graveyard (Rs)	PDP
Khyaban-e-Naveed Housing Scheme Chak No.50/NB Faisalabad Road”	365	7.3	146	250000	36,500,000	13
Fazaia Housing Scheme	798	15.96	319.2	300000	95,760,000	14
Edan Life Housing Scheme	990	19.9	396	300000	118,800,000	
Al-Raza Garden Housing Scheme	141	2.82	56.4	150000	8,460,000	
					259,520,000	

Weak supervisory and internal controls resulted in non-recovery of graveyard plots

Audit held that due to weak administrative and financial controls homes were constructed on public and graveyard plots.

This resulted in illegal construction of homes on public area and non-recovery of graveyard plot for Rs 259.520 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 the recovery against the public and graveyard plots be affected at the earliest besides action against the persons at fault.

[PDP No No.13,14)

6.4.2.2 Non-recovery of arrears of rent of shops –Rs 138.286 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 shall be an offence and amount shall be recovered as arrears of land revenue.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the management of MC failed to recover Rs 138,285,980 on account of rent of shops during 2017-18, which were pending since long. Neither recovery was affected nor was judicial action taken against the defaulters. This resulted in non-recovery of government dues.

Audit held that due to weak administrative and financial controls arrears were not recovered from the defaulters.

This resulted in non-recovery of arrears of rent of shops Rs 138.286 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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.01)

6.4.2.3 Irregular transfer of general bus stand - Rs 50.00 million per annum

According to Section 54 (d) (vi) of the Punjab Local Government Ordinance 2014, it was the function of TMA to manage and control over General Bus Stand.

During audit of MC Sargodha, it was noticed that general bus stand Sargodha, comprising 20 acres 4 kanals and 5 marlas was established in 1976 by improvement trust. Thereafter, on the directions of the Governor of the Punjab, the then Commissioner, Sargodha Division, transferred the General Bus Stand to Municipal Corporation Sargodha during 1984.

After the promulgation of local Government Ordinance 2001, it remained under the control of TMA Sargodha. Thereafter, DCO / Chairman District Regional Transport Authority, shifted the control and income of the general bus stand and adjoining shops and plazas to District Secretary RTA Sargodha depriving the TMA from a huge financial source of income of about 50.00 million per annum to meet its expenditure. Audit observed that the DCO shifted the control of the stand to the Regional Transport Authority without any lawful authority and deprived of the municipal corporation from income

Audit held that due to weak administrative and financial controls general bus stand was transferred to RTA

This resulted in irregular transfer of income of general bus stand of Rs 50.0 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 lapse and negligence on the part of the responsible beside action under report to audit.

[PDP No No.40)

6.4.2.4 Undue benefit to developers on account of non-acquiring bank guarantees– Rs 45.166 million

As per Rules 10 & 35 (e & f) of Punjab Private Housing Schemes and Land Sub-Division Rules 2010, the developer of the scheme will reserve and transfer 2% area of total area of the scheme each for public building and graveyard and 2% for open space etc. to the Authority. Further, the developer would mortgage 20% of saleable area of the scheme with Authority as a warranty of developing work within scheduled period.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the authority of MC approved lay out plan of “Gulberg City Housing Scheme Chak No.46, Sargodha. The owner of the housing scheme neither provided bank warranty for developing work nor transferred/ mortgage the 20% of saleable area of the scheme as a warranty of developing work. Hence the management extended undue favour to the owner Rs 45.166 million

Audit held that due to weak administrative and financial controls the management could not obtain bank guarantee or mortgage deed of saleable plots

This resulted in undue benefit due to non-obtaining of mortgage deed/bank guarantee from the developers Rs 45.166 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.

Irregularity needs to be regularized from the competent forum besides actions against the responsible.

[PDP No No.15)

6.4.2.5 Loss due to non-realization of rent of shops– Rs 44.334 million

According to Rule 4 (2) of Punjab Local Government (Property) Rules, 2003, the Manager shall be responsible to the Local Government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

During the audit of MC Sargodha for the financial years 2017-18, it was observed that some shops were owned by MC Sargodha and the authority did not recover the rent of shops since long from occupants which resulted in approximate loss to the government as detailed at **Annexure-Z**.

Audit held that due to weak administrative and financial controls rent was not recovered from unpaid shops.

This resulted in non-realization of rent from shops– Rs 44.334 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 the stated amount along with interest.

[PDP No No.02)

6.4.2.6 Non-recovery of penalty charges on account of illegal commercial use of property – Rs 30.085 million

As per para 7, Appendix-D of TMA Building Regulations 2006, in case of unauthorized change in the character or use of a building or part thereof from residential to commercial or industrial or office use, the

Authority shall recover a daily fine of Rs 5,000, if the offence is continued after serving notice, if necessary, shall demolish the property.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that authority issued a number of notices to owners of properties mentioned below for commercialization of property as the same was being used for commercial activity by the owners. Neither the owner commercialized its property nor the MC recovered penalty of Rs 30,085,000 (from 01-01-2017 to 30-06-2018 = 547 days @ Rs 5,000 day=5000x11x547) so far as detailed below:

Sr. No.	Property Name	No. of properties
1	Shops near Shell petrol pump Chungi No.12	09
2	Shops near old Ammunition Factory Sillan wali Road	12
3	Commercial Hall opposite Main water works	1
4	Plaza near Chowk Bakkar Mandi	1
5	Workshop near Tahier Hospital, Sillanwali Road	1
6	Shops near Dastghir petrol pump	2
7	School Muhammad Yaar Lak + shops	13
8	Shop near ABL Bank Block 1	1
9	Noor plaza old GTS Atta	1
10	Quaid e Azam Law Collage	1
11	Shahbaz Lorry Adda	1

Audit held that due to weak administrative and financial controls government receipts was not realized.

This resulted in non-recovery penalty – Rs 30.085 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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.06]

6.4.2.7 Non-recovery of permanent commercialization fee - Rs 25.553 million

As per para 7, Appendix-D of TMA Building Regulations 2006, in case of unauthorized change in the character or use of a building or part thereof from residential to commercial or industrial or office use, the Authority shall recover fine, if the offence is continued after serving notice, if necessary, shall demolish the property.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that under mentioned owners of the properties completed

their projects without approval of maps from the competent forum and deposit of commercialization fee. Audit noticed that MO Planning did not take any action to recover commercialization / map fee. **Annexure-AA**

Audit held that due to weak administrative and financial controls commercialization fee was not recovered from the property owners.

This resulted in non-recovery of permanent commercialization fee Rs 25.553 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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.04, 09]

6.4.2.8 Irregular expenditure due to non-maintenance of log books- Rs 23.496 million

As per rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969 Log book, history sheet and petrol consumption account register was required to be maintained for each government owned vehicle. As provided in finance department letter No FD (MR)M/W 1-4/92 dated 26-09-1992, if the entries in log book have not been made by the time of audit, the entries made and record produced afterward will not be accepted.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the management of MC incurred an expenditure of Rs 23.496 million on purchase of POL. The consumption record like log books were not prepared as detailed below;

Sr. No	Office	Vehicle No	POL (Rs)
1	MO (I)	SGM-5150	333,787
2	MO (P&C)	SGM-316	113,938
3	MO (S)	Jeep, tractor, dumpers etc	22,617,105
4	MO (R)	SGM-770	431,039
Total			23,495,869

Audit held that due to weak administrative and financial controls POL was not entered in log books

This resulted in irregular expenditure due to non-maintenance of log books Rs 23.496 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.

The expenditure may be got regularized from the competent authority besides actions against the responsible.

[PDP No No.26)

6.4.2.9 Loss due to less-realization of rent of shops – Rs 7.291 million

According to Rule 4 (2) of Punjab Local Government (Property) Rules, 2003, the Manager shall be responsible to the Local Government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

During the audit of MC Sargodha for the financial years 2017-18, it was observed that the shops were owned by MC. Further probe revealed that these shops were let out about last 40 years before. The realization on account of shops of rent was doubtful on the following basis:

- a) The present tenants of shops were illegal occupants as original tenants were no more alive
- b) The rate of rent was not based on market prevailing rates and realization of rent was being made by increasing rent @ 10% every year instead of annual tendering process which resulted approximate loss to the government. **Annexure-AB**

Audit held that due to weak administrative and financial controls less rent was not realized from shops.

This resulted in loss due to less-realization of rent of shops of Rs 7.291 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 the recovery of the stated amount.

[PDP No No.03)

6.4.2.10 Non-deposit of CDRs / performance securities into government treasury-Rs 5.842 million

As per rule 4.1 of PFR Vol-I “each DDO is required to deposit in to treasury the Govt. receipts as & when they are realized or maximum within seven days of its realization.

During the audit of the MC Sargodha for the Financial Year 2017-18, it was observed that the management awarded various works to different contractors and obtained CDRs/performance securities from the contractors. The department kept these securities in hand and did not deposit in government treasury. Audit noticed that the department neither verified the authenticity/ genuineness of the securities nor deposited in the bank and hence deprived of the formation from the monetary benefit in the shape of interest. **Annexure-AC**

Audit held that due to weak administrative and financial controls CDRs/performance securities were not deposited into government treasury.

This resulted in non-deposit of CDRs/performance securities into government treasury Rs 5.843 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 irregularity and action against the defaulters.

[PDP No No.19)

6.4.2.11 Non-recovery of penalty charges on illegal commercial use of property – Rs 5.470 million

As per para 7, Appendix-D of TMA Building Regulations 2006, in case of unauthorized change in the character or use of a building or part thereof from residential to commercial or industrial or office use, the Authority shall recover a daily fine of Rs 5,000, if the offence is continued after serving notice, if necessary, shall demolish the property.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that owners of the following two properties were using their properties for commercial activities. The authority issued a number of notices to owners of properties for commercialization of property. Neither the owner commercialized its property nor the MC recovered

penalty of Rs 5,470,000 (from 01-01-2017 to 30-06-2018 = 547 days @ Rs 5,000 per day=5000x2x547) so far as detailed below;

Sr. No.	Property Name
1	Commercial use Map No.05 City Road,
2	Marriage Hall (Marquee) Chhatha Town, Main Road

Audit held that due to weak administrative and financial controls neither penalty nor commercialization fee was recovered from the property owners.

This resulted in non-recovery penalty in lieu of commercialization fee Rs 5.470 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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.49]

6.4.2.12 Non-recovery of penalty charges from developers of illegal housing schemes– Rs 5.470 million

According to Rule 56 of Punjab Private Housing Schemes and Land Sub-division Rules 2010, the development authority shall take appropriate action against illegal housing schemes and against deviations committed in approved housing schemes. Further, the developer was also required to be penalized under Sections 34, 39 and 40 of the Lahore Development Authority Act, 1975 (as amended by Act XXVI of 2013) for ejection and demolition of the illegal construction. As per criteria penalty of Rs 5,000, Rs 10,000, Rs 15,000 and Rs 20,000 per day upto 300 kanal, 500 kanal, 1000 kanal and above 1000 kanal respectively required to be imposed.

During audit of MC Sargodha for the Financial Year 2017-18, it was observed that the owners of housing schemes started development work without approval of the Municipal Corporation. Management of MC neither recovered penalty from developers of Private Housing Scheme nor took any concrete action despite lapse of considerable period and hence extended undue benefit to developers of illegal schemes. Hence the management put the department into loss of Rs 5,470,000 (from 01-01-2017 to 30.06 2018 = 547 days @ Rs 5,000 day=5000x2x547) as detailed below;

Name of Housing Society with location	Total Area of Land Purchased / In Possession	Total Plots / Allotted Plots	Status
Tayyba Villas, Chak No. 46-NB, Sargodha	66 Kanals	Not Available	No file submitted in this office for approval up till now. Municipal Corporation Sargodha vide letter No. 0120/G Dated: 28-10-2017 and vide letter No. 0449/G Dated:13-01-2018 requested to Revenue Department to stop sale purchase of plots/properties.
Al-Fajar Homes Land	Khewat # 3402 Khatooni # 3557 Qitta 13 Chak No.43 N.B near Satellite Town Sgd	Not Available	No file submitted in this office for approval up till now. Municipal Corporation Sargodha issued reminders for fulfillment of formalities

Audit held that due to weak administrative and financial controls penalty / commercialization fee was not recovered from the property owners.

This resulted in non-recovery of penalty/ permanent commercialization fee Rs 5.470 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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.07]

6.4.2.13 Loss due to less recovery of conversion fee - Rs 3.396 million

As per Rules 4.7(1) of PFR Volume-I, it is the primary responsibility of departmental authorities to see that all government revenue / dues were correctly and promptly assessed, realized and credited to the proper Account of the Government/Treasury.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that Mr. Amir ud din, Nasir Khan s/o Zahoor ud din applied for approval of map of land for commercial activities vide map No.139 dated 23-10-13 and the management of MC calculated conversion fee Rs 3,799,986 and the owner deposited an amount of Rs 403,740 and completed the work but the management of MC did not recover the balance amount of conversion fee Rs 3.396 million.

Audit held that due to weak administrative and financial controls less conversion fee was recovered from the property owner.

This resulted in loss due to less recovery of conversion fee – Rs3.396 million

Audit pointed out the irregularity in November, 2108. The management noted the observation and did not offer any comments.

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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.12)

6.4.2.14 Non-recovery of penalty charges from contractor due to non-completion of work – Rs 3.306 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.

Scrutiny of development schemes of MC Sargodha for the Financial Year 2017-18 revealed that the CO awarded works to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor penalty imposed on the contractors on account of delay. **Annexure-AD**

Audit held that due to weak internal and financial controls penalty was not imposed on contractors.

This resulted in non-imposition of penalty of Rs3.306 million

Audit pointed out the irregularity in November, 2108. The management noted the observation and did not offer any comments.

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 imposition of penalty and recovery from the contractors.

[PDP No No.24)

6.4.2.15 Loss to Government due to non-deduction of PST from contractors– Rs 3.116 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.

During scrutiny of development schemes of MC Sargodha for the Financial Year 2017-18, it was observed that management of MC paid of Rs 3.116 million to contractors for fresh works but PST @ 5% was paid by the MC by adding it in estimates rather deducting from the contractors. The 5% PST was added in the estimates and the same was deducted from the bill at the time of payment. Audit is of the view that resultantly contractors were rewarded with undue financial benefit of Rs 3115801 with resultant loss to the Government. **Annexure-AE**

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

This resulted in loss to the Govt. on account of Provincial Sales Tax Rs3.116 and misuse of development funds for the benefit of contractors.

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.

[PDP No No.08)

6.4.2.16 Loss to the Government due to less deduction of income tax– Rs 3.112 million

According to Section 236A of Income Tax Ordinance 2001, as per finance act, 2017, tax rates on sales of auction/tender, the withholding agent shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer w.e.f 01-07-2017.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the management of MC received amount of Rs 3.112 million from contractors on account of sales by auction and deducted Income Tax from contractors at source @10% despite the fact that most of contractors were non-filers. Hence the department put the government into loss due to less deduction of Income Tax.

Sr No.	Auction Name	Contractor Name	Amount	Income Tax to be deducted @ 15%	I. Tax deducted @ 10%	Less Deducted
1	Parking Rikhsha Stand fee	Iftikhar Ahmad s/o Muhammad Sadiq	34,905,000	5235750	3490500	1,745,250
2	Slaughter House	Imtiaz Hussain s/o Khouse Muhammad	7,700,000	1155000	770000	385,000
3	Wagon Stand Fee	Imtiaz Hussain s/o Khouse Muhammad	16,750,000	2512500	1675000	837,500
4	Parking Stand Fee Chowk Block No. 4, 6	Amjad Abbas s/o Khulam Abbas	1,325,000	198750	132500	66,250
5	Parking Stand Fee for Hospitals	Khawaja Shujaat Ahmad s/o Khawaja Abdul Majeed	1,550,000	232500	155000	77,500
Total						3,111,500

Audit held that due to weak administrative and financial controls less income tax was deducted from the contractors.

This resulted in loss due to less deduction of income tax on sales by auction –Rs3.112 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 the stated amount needs to be affected at the earliest.

[PDP No No.11)

6.4.2.17 Loss due to less recovery of commercialization fee - Rs 2.960 million

As per clause 56 (a) of Land Use Rules 2009 (under Punjab Development of Cities Act 1976), the conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent (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.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the MO planning failed to recover Rs 2.960 million on account of commercialization fee from Commerce Collage Shadab Colony during 2017-18. The MO Planning approved the map @ 10% commercialization fee instead of @ 20% which resulted in less recovery of government dues as detailed below:

Name	Area of Land	Rate /Marla as per DC Rates 2017-18	Value of Land	Commercialization Fee to be realized @20%	Commercialization Fee realized @ 10%	Less Realized
Commerce Collage Shadab Colony	43520 Marlas	185,000	29,600,000	5,920,000	2,960,000	2,960,000

Audit held that due to weak administrative and financial controls less commercialization fee was recovered from the property owner.

This resulted in less recovery of permanent commercialization fee Rs 2.960 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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.25)

6.4.2.18 Overpayment of contractor's profit – Rs1.628 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.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the management of MC incurred Rs8,141,549 on supply of manholes for which Rs 1,628,310 was paid as contractor's profit. This resulted in loss to government. **Annexure-AF**

Audit held that due to weak financial and internal control incorrect manholes were purchased from contractor instead of manufacturer to avoid 20% contractor's profit

This resulted in overpayment of contractor's profit of Rs1.628 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 excess payment from contractors besides fixing of responsibility of abnormal high rates of non-schedules.

[PDP No No.48)

6.4.2.19 Overpayment to contractors due to purchase at higher rates– Rs 1.518 million

According to secretary communication and works letter No.PA/SECY(C&W)/2008, Dated 17-11-2008, the price of non-schedule (NS) items were substantially found higher than the market price. Tendency of increased use of non-schedule items was a major reason of increased cost of buildings constructed by the C&W. To curb the tendency of use of non-schedule items the superintending engineer were directed to ensure active involvement in preparation of cost estimate with a view to reduce/eliminate of all non-schedule items as far as possible. Any unnecessary use/inclusion of these items will be viewed adversely.

During the audit of MC Sargodha for the Financial Year 2017-18, it was noticed that for work "P/F of Hypo Chlorinators 7 bar pressure, 5 liter Capacity for water source" a non-schedule item of work "Hypo Chlorinators 7 bar pressure" 41 qty was paid @ Rs42440 per piece. The admissible rate came to Rs 24074. Similarly, the item "P/Estreet lights at Toheed Road@ Rs 38420 each as per rate analysis. The admissible rate came to Rs 12920 each. The department taken excess rate of material i.e carriage, stand, clump and labour charges. The excess rate of Rs 25500 each resulted in overpayment of Rs 765,000 (30 x Rs 25500) Detail cost analysis of calculation of comparison and overpayment is as under.

Rate Paid	Rate to be paid		PDP No.
Market rate of hypo chlorinator including plastic nosels, clump, tubes, electric board, wires, chemical cane+labour charges and 20% contractor's profit+overhead	Market rate of hypo chlorinator including plastic nosels, clump, tubes, electric board, wires, chemical cane+labour charges and 20%	Excess rate paid per piece	20

charges (32370+3000+7074)=42440	contractor's profit+overhead charges (14000+3000+7074)=24074		
42440	24074	18366	
Qty paid		41	
Excess Payment		753,006	

Rate Paid	Rate to be paid	Amount	PDP No.
LED light water proof 100 watt i/c carriage stand, clumps and labour charges (29000+850+660+650+3116 +3116+1028=38420)	LED light water proof 100 watt i/c carriage stand, clumps and labour charges (3500+850+660+650+3116 +3116+1028=12920)	Excess rate paid per piece	21
38420	12920	25500	
Qty paid		30	
Excess Payment		765,000	

Audit held that due to weak financial and internal control incorrect analysis were prepared and abnormal high rates of non-schedule were fixed.

This resulted in excess payment of Rs 1,518,006

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 excess payment from contractors besides fixing of responsibility of abnormal high rates of non-schedules.

[PDP No No.20, 21]

6.4.2.20 Non-recovery of infrastructure design fee – Rs 1.329 million

As per section 38 (b) and (c) of Punjab Private Housing Schemes and Land Sub-Division Rules 2010 notified by the government of the Punjab vide notification No. SOR (LG) 38-2/2001-P dated 13.03.2010, a developer shall deposit a fee for approval of design and specification for water supply, sewerage and drainage at the rate of Rs 500 per kanal and approval of design and specification for roads, bridge and footpath of a scheme at the rate of Rs 500 per kanal.

During the audit of MC Sargodha for the Financial Year 2017-18, it was observed that the MO Planning approved eight (08) housing schemes. A long period was elapsed but the developers of the schemes neither deposited the fee for “approval of design and specification for water supply, sewerage and drainage as well as the fee for approval of design and specification of roads, bridge and footpath” in the account of

MC, Sargodha nor the Authority recovered the same from the developers.
Annexure-AG.

Audit held that due to weak administrative and financial controls infrastructure design fee was not recovered from the property owners.

This resulted in non-recovery of Rs 1.329 million on account of infrastructure design fee.

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 the recovery of the stated amount needs to be affected at the earliest.

[PDP No No.37)

6.4.2.21 Overpayment on account of cleaning of sewerage lines Rs 997,904

According to secretary communication and works letter No.PA/SECY(C&W)/2008, Dated 17-11-2008, the price of non-schedule (NS) items were substantially found higher than the market price. Tendency of increased use of non-schedule items was a major reason of increased cost of buildings constructed by the C&W. To curb the tendency of use of non-schedule items the superintending engineer were directed to ensure active involvement in preparation of cost estimate with a view to reduce/eliminate of all non-schedule items as far as possible. Any unnecessary use/inclusion of these items will be viewed adversely.

During audit of MC Sargodha for the period 2017-18, it was observed that an amount of Rs 997,904 was paid on account of cleaning of sewerage lines with machine, an abnormal rate of de-silting was observed causing an overpayment of Rs 997,904. **Annexure-AH**

Audit held that due to weak financial and internal control incorrect rate analysis were prepared and abnormal high rates of were charges.

This resulted in overpayment on account of cleaning of sewerage lines Rs 99,7904

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 excess payment from contractors besides fixing of responsibility of abnormal high rates of non-schedules.

[PDP No No.41)

6.4.3 Performance

6.4.3.1 Loss to the government due to less realization of receipts than targets-Rs 128.548 million

According to Rule 13 (i & ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall finalize and consolidate the figures.

During the audit of MC Sargodha for the Financial Year 2016-17 it was observed that the CO MC Sargodha collected Rs17.852 million on account of different receipts against the targeted figure of Rs 146.401 million. This resulted in less realization of receipts worth Rs 128.548 million.

Audit held that due to weak administrative and financial controls less receipts was realized than targets.

This resulted in less realization of receipts of Rs 128.548 million than target.

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 besides recovery of the stated amount.

[PDP No No.05)

CHAPTER 7

Municipal Corporation, Sialkot

7.1 Introduction of Municipal Corporation

The Municipal Corporation Sialkot is 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 Municipal Corporations.– The Municipal Corporation shall:

- i. approve spatial plans, master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances;
- ii. implement rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities;
- iii. approve proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets;
- iv. approve development schemes for beautification of urban areas;
- v. develop integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services;
- vi. execute and manage development plans;
- vii. exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centres, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- viii. enforce all municipal laws, rules and bye-laws governing its functioning:
- ix. prevent and remove encroachments;
- x. regulate affixing of sign-boards and advertisements except where this function is being performed by the Parks and Horticulture Authority;
- xi. provide, manage, operate, maintain and improve the municipal infrastructure and services, including -
- xii. water supply and control and development of water sources;
- xiii. sewage and sewage treatment and disposal;
- xiv. storm water drainage;

- xv. sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes, treatment and disposal including landfill site and recycling plants;
- xvi. roads and streets;
- xvii. traffic planning, engineering and management including traffic signaling systems, signs on roads, street markings, parking places, transport stations, stops, stands and terminals;
- xviii. street lighting;
- xix. firefighting;
- xx. parks, playgrounds, open spaces, graveyards and arboriculture; and
- xxi. slaughter houses;
- xxii. environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards;
- xxiii. undertake urban design and urban renewal programmes;
- xxiv. develop and maintain museums, art galleries, libraries, community and cultural centres;
- xxv. conserve historical and cultural assets;
- xxvi. undertake landscape, monuments and municipal ornamentation;
- xxvii. establish and maintain regional markets and commercial centres;
- xxviii. prepare budget, revised budget and annual and long term municipal development programmes;
- xxix. maintain a comprehensive data base and information system and provide public access to it on nominal charges;
- xxx. approve taxes and fees;
- xxxi. regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- xxxii. collect approved taxes, fees, rates, rents, tolls, charges, fines and penalties;
- xxxiii. organize sports, cultural, recreational events, fairs and shows, cattle fairs and cattle markets, and regulate sale of animals;
- xxxiv. regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation thereof as and where applicable;
- xxxv. manage properties, assets and funds vested in the local government;
- xxxvi. develop and manage schemes, including site development;
- xxxvii. (aa) authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of commission of such offence or for failure to comply with the directions contained in such notice;

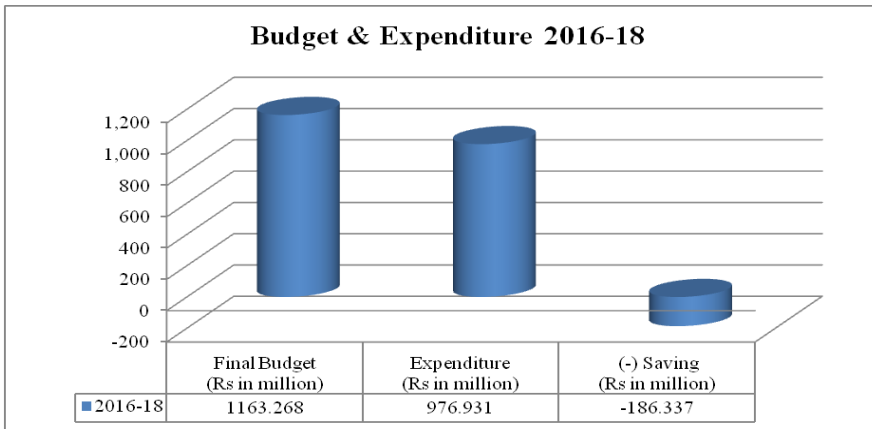
- xxxviii. prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction;
- xxxix. promote technological parks, cottage, small and medium size enterprises;
- xl. perform such other functions as may be prescribed.

7.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of Municipal Corporation Sialkot selected for audit was Rs 1163.268 million (inclusive salary, non-salary and development) whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 976.932 million showing savings of Rs 186.336 million, which in terms of percentage, was 16% of the final budget (detailed below). Less utilization of development budget (39%) deprived the community from getting better municipal facilities.

(Rs in million)

Financial Years 2017-18	Budget	Expenditure	(-) Savings	%age of savings
Salary	539.307	514.766	(-)24.54	5%
Non-salary	226.695	220.614	(-)6.08	3%
Development	397.266	241.551	(-)155.71	39%
Total	1163.268	976.931	(-)186.337	16%



7.3 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on accounts of Municipal Corporation 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.

7.4 AUDIT PARAS

7.4.1 Irregularities & Non-compliance

7.4.1.1 Doubtful payment of pay and allowances- Rs 347.334 million

According to Rule 17 of the Punjab Civil Servants (Appointment and Conditions of Services) Rules 1974, initial appointments to posts in basic pay scale 1 to 15 and equivalent shall be made on the basis of examination or test to be held by the appropriate committee or the board, as the case may be after advertisement of the vacancies in newspaper or in manner to be determined by the Government.

During scrutiny of personal files and service books of the regular staff in Municipal corporation Sialkot, it was revealed that Educational degrees / certificates of employees were not got verified in past since appointment of employees. Further, a number of employees were appointed against leave vacancy as stop gap arrangement but their services were not discontinued after the completion of the leave of the regular employees. An employee, Mr Waseem Akram Tax Clerk/ Jr clerk was promoted from the post of Naib Qasid. His educational degree/certificate were proved bogus on verification and he was demoted to Naib Qasid instead removal from service for deceiving Municipal Corporation.

Audit is of the view that due to non compliance of rules the irregular payment was made due to non verification of degrees/certificates

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends for detailed inquiry to fix responsibility on person(s) at fault.

[PDP No. 43]

7.4.1.2 Doubtful consumption of POL due to Non-maintenance of Log Books- Rs 15.337 million

As provided in finance department letter No FD(MR)M/W 1-4/92 dated 26-09-1992, if the entries in log book have not been made by the time of audit, the entries made and record produced afterward will not be accepted.

Municipal Corporation Sialkot paid an amount of Rs 15.337 million during 2017-18 on account of POL.but Log books, average certificates, tour dairies and tour notes of the officials/officers were not on record. In absence of log books, and other relevant record payments could not be verified as detailed below:

Name of Department/Branch	Item Description	Period	Amount	No of Vehicle
Mayor Branch	POL	2017-18	288141	STM 7088,STG 1069,STL 1415,Trctor No 39,STG 1087,STG 1037, STG 3286,STQ 6353, STG 1051 sucker machine, excavator, etc
Chief Officer	POL	2017-18	362241	
Regulation branch	POL	2017-18	1103376	
Infrastructure	POL	2017-18	283040	
Street Light branch	POL	2017-18	586415	
Road Gang and works staff	POL	2017-18	394387	
MO Services	POL	2017-18	9735949	
Fire Birgade	POL	2017-18	820003	
Garden and Parks	POL	2017-18	1599683	
MO Planning	POL	2017-18	163489	
			15336724	

Audit is of the view that due to non compliance of rules and weak internal control the log books were not prepared/produced for audit verification

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No10]

7.4.1.3 Irregular Payment of Salaries on account of Contingent Paid Staff – Rs 12.064 million

As per preface of Schedule of Wage Rates, 2017 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004 regarding payment to contingent paid staff

During audit of Municipal Corporation Sialkot for the financial year 1.1.2017 to 30.6.18, it was observed that management made payments on account of contingent paid staff amounting to Rs 12.064 million without fulfilling the above criteria. Furthermore, the payments were made in cash but no acquaintance rolls were maintained as detailed below:

Cheque No	Date	Name of Department	Particulars	Amount
7014371144	17.4.17	MO Services	Daily Wages Staff	2052132
7014371223	13.5.17	MO Services	Daily Wages Staff	2368488
7014400603	22.7.17	MO Services	Daily Wages Staff	1917816
7014417026	7.10.17	MO Services	Daily Wages Staff	1997088
7014448054	9.7.18	MO Services	Daily Wages Staff	1913652
701447069	9.5.18	MO Services	Daily Wages Staff	1814994
Total				12064170

Audit is of the view that due to non compliance of rules the irregular payment was made to the contingent paid staff

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No8]

7.4.1.4 Unauthorized Expenditure on purchase of goods without tendering through PPRA-Rs 9.376 million

According to Rule12 of PPRA Rules 2014, procurement 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 the PPRA from time to time. In cases if procuring agency has its own website it may also post all advertisement concerning procurement on that website as well.

Scrutiny of accounts record of Municipal Corporation Sialkot revealed that various items were purchased on account of goods for 14th August, goods for sanitary workers, dog killing medicine. The tender was also not advertised on PPRA website as detailed below:

Cheque No	Date	Item	Name	Amount (Rs)
7014410733	30.8.17	Purchase of goods for	M Fiaz Thekedar	112,659
7014410734	30.8.17	14 th August	Jamshed Ali Thekedar	38,045
7014410742	30.8.17	Purchase of goods for	Seven Brothers	1,467,290
7014410736	30.8.17	14 th August	Usama Ijaz Mir	56,913

		sanitary workers		
		Purchase of goods for dewatering set	Usama Ijaz Mir	76,534
7014417057	23.10.17	Purchase of goods for 6 september	Universal Center	1,368,748
7014448050	3.2.18	Dog killing medicine	Warrior &Co	277,752
7014448052	7.2.18	Penaflex+ CCTV Cameras	Saeed & Co	182,880
7014457993	19.3.18	Goods for street Light	Saeed & Co	3,276,000
7014457994	19.3.18	-do-	-do-	501,320
7014471008	26.5.18	-do-	-do-	2,018,258
				9,376,399

Audit holds that due to non-compliance of rules and weak internal controls, PPRA rules were not followed.

This resulted in unauthorized expenditure of Rs 9.376 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No15]

7.4.1.5 Irregular expenditure of Rs 5,127,050 on purchase of vehicle and non-deduction of income tax of Rs 384,528

During scrutiny of records it has been observed that Land Cruiser fortuner having 2700CC capacity has been purchased from M/s Toyota Motors of Rs 5,127,050/-. The purchase is held irregular and unjustified due to the following reasons

- i. the PPRA procedure was not adopted.
- ii. the purchase of heavy luxury vehicle is a burden on the public fund.
- iii. Income tax of Rs 384528 was not deducted at source from the payment of the supplier.

Audit is of the view that due to non consideration of economy and austerity such an irregular and extravagant expenditure was incurred.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends to take up the matter at higher lever for justification of extravagant expenditure

[PDP No. 42]

7.4.1.6 Unauthorized Expenditure on purchase of store items-Rs 4,681,275

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Moreover, Rule 15.17(b) of PFR Vol-I states that all discrepancies noticed must properly investigated and brought to the account immediately, so that the stores account may represent the true state of store.

Contrary to the above rule Municipal Corporation Sialkot paid Rs 4,681,275 for the purchase of panaflex under the detailed object A03907- Advertisement & Publicity during the financial year 2017-18. However penal flex, Stationery were neither taken on stock nor was its issuance shown to audit. Pena flexes were purchased without demand application. Removed panaflexes were not taken in stock, as detailed below.

Cheque No	Date	Name	Item	Amount
7014393496	8.6.17	TM Traders	Purchase of stationery for mayor and Audit office etc	218398
7014400626	3.8.17	Seven Brothers	Purchase of Penaflex	170304
7014400626	7.8.17	TM Traders	Purchase of stationery	40243
7014400650	9.8.17	Sethi Philips Distribution	Energy Savers	251356
7014400650	9.8.17	M.Fiaz	Jugnoo Lights	49794
7014410708	24.8.17	Usama Ijaz Mir	Street Light goods	1149282
701441073	30.8.17	Usama Ijaz Mir	Goods for sanitary workers	133447
7014426821	9.11.17	Seven Brothers	Stationery items	87456
7014431210	9.12.17	Saeed Ahmed	Computer System for Audit	47358
7014431219	14.2.17	Seven Brothers	Chand Gari Loader	207185
7014431281	6.1.18	Haider & Co	Jugnoo Lights	308194
7014471008	26.5.18	Haider & Co	Street Light LED	2018258
				4681275

Audit holds that due to weak internal controls, improper maintenance of store/stocks takes place

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No14]

7.4.1.7 Unjustified expenditure on drawl of POL - Rs 3.845 million

All Heads of Departments are responsible for enforcing financial order and strict economy at every step. They should ensure that all financial rules are strictly adhered to internal check against irregularities, waste and fraud according to 5.6 (ii) Chapter V General Financial Rules of DDO code.

Scrutiny of accounts record of Health & Sanitation Branch, Municipal Corporation Sialkot revealed that POL amounting Rs 3.845 million was purchased for the dewatering pump during the financial year 2016-18. Dewater Sets were used during the flood season on 2 months (July & August). However equal amount of POL was drawn during the months of the Financial Year 2016-18 other than the flood months. Further Dewatering Sets were shown to be used to vacate the water from open plots. However applications of owner of plots for the removal of water not available in record.

Under these circumstances it can be easily concluded that POL funds were withdrawn from Local Fund on arranged documents and chances of misappropriation cannot be ruled out.

Audit holds that due to weak internal controls, drawl of funds on account of POL was unjustified and chances of misappropriation could not be ruled out.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No27]

7.4.1.8 Unjustified payment for rent of machinery - Rs 3.269 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 scrutiny of records, it has been observed that Municipal Corporation Sialkot made payment of Rs 3.269 million in respect of Rent of Drag Machine, Generator, Excavator, which is held unjustified on the following grounds

- 1 the payment was made without following the PPRA procedure. No open tender process was adopted for the expenditure
- 2 the PST @ 16% was not deducted from the payment of the supplier
- 3 the Municipal Corporation Sialkot also owned 02 Nos of excavators but the same was hired from the market
- 4 the purpose for hiring of machinery for such a long period is not justified
- 5 income tax was required to be deducted @ 15% from contractor
- 6 Log book of the machinery was not maintained.
- 7 Cost estimates for hiring were not got approved

Cheque No	Date	Name of contractor	Item	Amount (Rs)
7014400611	26.7.17	Fiaz Thekedar	Rent of Drag Machine 327450 Rent of Generator 211640 Rent of Excavator 753910	1,293,000
7014400626	3.8.17	Fiaz Thekedar	Rent of Drag Machine 179820 Rent of Generator 189993 Rent of Excavator 153920	595,653
7014410725	28.8.17	Saeed Ahmed	Rent of Drag Machine 192400 Rent of Generator 164280 Rent of Excavator 122544	479,225
7014410779	16.11.17	Saeed Ahmed	Rent of Drag Machine Rent of Generator Rent of Excavator	901,616
		Total		3,269,494

Audit holds that due to non compliance of rules and weak internal controls the irregular expenditure was incurred.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No29]

7.4.1.9 Unjustified expenditure on Motor winding Rs 1,647,365

During scrutiny of records it has been observed that a huge amount of Rs 1647365 has been expended by the Municipal Corporation Sialkot. The expenditure is held unjustified on the following grounds

- 1 the expenditure was made without following the PPRA procedure.
No open tender process was adopted for the expenditure
- 2 the PST @ 16% was not deducted from the payment of the supplier
- 3 income tax was required to be deducted @ 15% from contractor
- 4 History sheet of repair/winding of the motors was not maintained.
- 5 Cost estimates on the basis of market quotations were not got approved
- 6 The disposal of burnt wire was not shown in the record

Cheque No	Date	Item	Name of contractor	Amount (Rs)
7014393517	17.6.17	Motor winding	Fiaz Thekedar	163,251
7014405370	22.6.17	-do-	Seven Brothers	28,332
7014400610	26.7.17	-do-	Fiaz thekedar	270,010
7014400621	3.8.17	-do-	-do-	157,144
7014410676	15.8.17	-do-	Seven Brothers	103,663
7014410701	22.8.17	-do-	Adeel Ghulam Rasool	225,724
7014410735	30.8.17	-do-	-do-	325,964
7014457987	16.3.18	-do-	-do-	60,600
7014458089	19.4.18	-do-	-do-	163,679
7014458070	19.4.18	-do-	-do-	148,998
Total Expenditure				1,647,365

Audit holds that due to non compliance of rules and weak internal controls the unjustified expenditure was incurred.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends inquiry of the matter fixing of responsibility upon the person at fault .

[PDP No. 31]

7.4.1.10 Unjustified expenditure on repair & maintenance of vehicles Rs 1.924 million

No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own power of sanction as laid down under Rule 2.10(a)(5) of PFR Vol-I. Further no authority shall sanction any expenditure, which is directly or indirectly to its own advantage as laid down under Rule 32(c) of PLG (Accounts) Rules 2001.

Scrutiny of accounts record of Municipal Corporation Sialkot revealed that Rs 1.924 million were paid during the period 1.1.17 to 30.6.18 for the repair of Govt. vehicles. Repair & maintenance was neither entered in logbook nor on history sheet was prepared. Further replacement/old parts were not entered in dead stock register. Expenditure on repair could only be admissible up to 20% of the book value of the vehicle. Further movable stock register was not produced to ascertain the value of the vehicle.

Audit holds that due to weak internal control, payment of Rs 1.924 million was made without proper maintenance of record.

This resulted in unjustified expenditure of Rs 1.924 million, as detailed below

Name of branch/Department	Amount spent on repair	Period
Mayor Office	221,736	1.7.17 to 30.6.18
Chief Officer	32,937	1.1.17 to 30.6.17
-do-	75,468	1.7.17 to 30.6.18
MO(R)	100,006	1.7.17 to 30.6.18
MO Finance	24,000	1.1.17 to 30.6.17
-do-	138,720	1.7.17 to 30.6.18
MO (I)	17,936	1.1.17 to 30.6.17
-do-	79,356	1.7.17 to 30.6.18
Street Light branch	77,084	1.7.17 to 30.6.18
MO (Services)	526,763	1.7.17 to 30.6.18
Fire Brigade	279,269	1.7.17 to 30.6.18
Garden Parks	170,783	1.7.17 to 30.6.18
MO (Planning)	180,000	1.7.17 to 30.6.18
Total	1,924,058	

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No16]

7.4.1.11 Unjustified payments due to non-availability of acknowledgement receipts - Rs1.173 million

According to section 35(i) of PLG (Accounts) Rules, 2001, every item of the expenditure shall be entered in prescribed bill form and shall be supported by the bills of suppliers if any, cash memos and sanction order.

Scrutiny of accounts record of MO (Regulation), Municipal Corporation Sialkot revealed that an expenditure Rs1.173 million on account of Others & Services Rendered/Removal Encroachment was incurred during the period 1.1.17 to 30.6.18. Acknowledgments/ Receipts of the payee were not available in record. Further drawl of funds was made without maintenance of stock register. In the absence of requisite record, the expenditure was unjustified and chances of misappropriation cannot be ruled out.

Sr. No.	Detailed Object	Amount Paid (Rs)	
		1.1.17 to 30.6.17	1.7.17 to 30.6.18
1	A03970- Others	-	94,595
2	A03919-Payment Services Rendered/ Removal Encroachment/ Enforcement	243,420	835,053
Total		243,420	929,648

Audit holds that due to weak internal controls, unjustified expenditure was made without maintenance of record.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

Audit recommends regularization of matter besides fixation of responsibility on person(s) at fault.

[PDP No. 39]

7.4.1.12 Un-justified expenditure on account of repair of transformer- Rs 1,161,422

Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part according to Rule 2.33 of PFR Vol-I.

During audit of the accounts record pertaining to the Municipal Corporation Sialkot for the period 1.1.17 to 30.6.18 it was observed that a payment of Rs 1,161,422 has been made on repair of transformer to a private company M/s Electro Power Company. But according to the WAPDA's rules no one can repair the transformers privately either it is independent transformer or general duty transformer. Therefore either the justification of the same may be given or the responsibility may be fixed on the defaulter under report to audit.

Cheque No	Date	Amount (Rs)
7014371166	3.5.17	265,448
7014393415	17.6.17	335,060
7014400562	23.6.17	78,403
7014400605	25.7.17	182,760
7014400608	Nil	185,130
7014426856	28.11.17	114,621
Total		1,161,422

Audit is of the view that due to poor performance and non compliance of rules, the amount was irregularly expended.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No11]

7.4.2 Internal Control Weaknesses

7.4.2.1 Non-provision of vouched account - Rs 77.900 million

According of Services and Asset Management (SAAMA) Agreement, Financial and Budgetary Provisions 9 (viii), the SWMC shall be responsible to prepare and submit to the CDGG budgetary estimates, revised budgetary estimates, statements of excesses and surrenders and reports regarding execution of budget in respect of functions assigned to it regarding solid waste management on such forms and in accordance with such time frame as the CDGG may , from time to time, require provided that the budgetary allocations meant to be transferred to the GMC shall be one-line under Object “transfer payments” and the CDGG shall exercise its authority only for upward revision of the budget through revised budgetary estimates and statements of excesses and surrenders and not downward.

Scrutiny of accounts record of Management of Municipal Corporation Sialkot revealed that funds amounting Rs 77.900 million were transferred by the Municipal Corporation Sialkot to Solid Waste Management Company for non salary expenses for the FY 2017-18. However SWMC did not provide the excess and surrender statements along with vouched accounts.

Description	Amount transferred in 2016-17 (Rs)	Amount transferred in 2017-18 (Rs)
POL	24,800,000	45,100,000
Repair and maintenance of vehicle	2,500,000	5,500,000
Total	27,300,000	50,600,000
Grand Total		77,900,000

In the absence of vouched accounts, authenticity of the expenditure cannot be verified.

Audit holds that due to non compliance of SAAMA, SWMC violates the clause of agreement by non provision of vouched accounts.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No13]

7.4.2.2 Non-recovery of Water Rate from the water users - Rs 13.862 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.

The concerned collecting officer and staff of Municipal Corporation Sialkot did not recover arrears of water rate of Rs 13.862 million which was still outstanding from the water users as on 31.12.18,.

This resulted in non recovery of water rate from the water users of Rs 13.862 million

Audit holds that due to weak internal control, water rate of Rs 13.862 million were not recovered.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No. 04]

7.4.2.3 Un-authentic Government receipt due to non-conducting survey of manufacturer, vendor and trader Rs 11.789 million

According to section 13 of The Tehsil/Town Municipal Administration Licensing Bylaws, 2007, the TO(R) shall cause the survey to be conducted at the beginning of each financial year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the T.M.A and maintain a complete record on “form T.L.10” as appended to these bylaws.

Scrutiny of receipt record of the license and permit fee that MO (R) Municipal Corporation Sialkot did not conduct the survey for the financial period 1.1.17 to 30.6.18 to have complete list and particulars of

all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the Municipal Corporation and did not maintain a complete record on “form T.L.10”. This resulted un-authentic revenue of Rs 11.789 million which was collected and deposited into Municipal Corporation account during the period 1.1.17 to 30.6.18. Non -conducting of survey may cause the less revenue. No survey report was shown to the audit for any preceding financial year to verify the current year receipt and arrears. Furthermore, no Demand and Collection register was maintained.

Audit was of the view that unauthentic government receipt without conduction of surveys of manufacturers, vendors & traders occurred due to defective financial discipline and weak internal controls.

Unauthentic government receipt without conduction of surveys of manufacturers, vendors & traders resulted in loss to the Government.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No12]

7.4.2.4 Irregular expenditure on supply of street lights-Rs 5.683 million and non-deposit of GST Rs 924,202

According to Revised Contract For Execution of Works , additional clause 15 , work will be executed strictly according to the scope and provisions of technically sanctioned estimate. Item of work executed in violation of provisions of sanctioned estimate in respect of location, scope, specifications, quantity and rate would not be entered nor paid by the field formation.

During audit of Municipal Corporation District Sialkot it was noticed that on account of work “The supply of Street Lights with 18 Watt energy savers for various union councils-faze II” bearing cost estimates of Rs 5,683,000 executed by M/s Haider and Sarfraz Co vide work order No 15 dt 20.3.18. The contractor was required to provide 1500 street lights with energy savers and 784 meter PVC insulated copper conductor 7/0.036 gauge twin core but the following discrepancies were found in the payment

- i. 3% contingencies of Rs 162,618 were add in the estimates without any justification.
- ii. The contractor was not register person of sales tax. The contractor has charged GST of Rs 924,202 without providing sales tax invoices whereas as fake sales tax no 28009800011-82 was hand written on his letterhead pad. No proof of deposit of deducted/charges sales tax was provided by the supplier. The sales tax was already included in the cost estimates.
- iii. The stock entry in the stock register of corporation was not shown for verification
- iv. The distribution plan of the street lights to the various union councils was not available.
- v. The receiving/acknowledgment receipt of the issuance was not shown.

Audit is of the view that due to poor performance and non compliance of rules, the amount was irregularly expended.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No17]

7.4.2.5 Loss due to non-auctioning of Shops for Rent Rs 3.173 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.

Scrutiny of accounts record of Municipal Corporation Sialkot revealed that shops were auctioned for rent in 2009 with the increase of 30% at once. After this shops were not auctioned for rent till now. However as per the agreement after 5 five years shops were required to be

auctioned. Due to non auction of shops monthly rent was less recovered than the market rent rates.

Total amount of rent of shops Rs 12,692,338 x 25% increase = Rs 3,173,084

Audit holds that due to weak internal control, rent of shops was less recovered than the market rate which resulted in non recovery of govt. revenues.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No23]

7.4.2.6 Non-recovery of liquidated damages due to delay in completion of work - Rs 2.941 million

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 according to Clause 39 read with Clause 37 of contract agreement.

During the audit of Municipal Corporation Sialkot it was observed that the following works were awarded to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge in time. Undue favour was given to the contractors as:

- No penalty was imposed on the contractors on account of delay,
- If penalty of delay imposed on the contractor then he can not claim price variation from the government.

This resulted in non-recovery of liquidated damages amounting to Rs 2.941 million.

Audit holds that due to weak internal controls, penalty was not imposed due to delay in execution.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No19,20&34]

7.4.2.7 Non-recovery of Income Tax on rent of shops - Rs 2,781,600

According to Section-236 (A) of Income Tax Ordinance 2001, 10% advance income tax required to be collected from Sale of Property, goods or lease rights by public auction or tender.

During Audit of Municipal Corporation Sialkot for the period 2017-18 it was observed that MO Regulation did not recover income tax for Rs 2,781,600 on account of rent of shops during the financial year 2017-18 as detailed below.

Unit	Amount of Rent 1.1.17 to 30.6.18 (Rs)	Income Tax Recoverable @10% (Rs)
Commissioner Road 31 shops	1,159,000x12x1.5	2,781,600
Nargate street 21 shops 3 daras		
Municipal plaza 19 shops		
Bano Bazar 16 shps		
Bazar Shaheedan 4 shops		
Kuchery Road 5 shops		
Total	27,816,000	2,781,600

Audit holds that due to weak internal controls, income tax was not deducted from the tenants

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No45]

7.4.2.8 Undue favor to contractor on account of non-acquiring performance security- Rs 1,448,300

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 according to clause 18 of the agreement and notification issued by Finance Department vide No. RO (Tech) FD 1-2/83 (VI) (P) dated. 6-4-2005.

MO (I), Municipal Corporation Sialkot awarded the various schemes to the contractors below the TS Estimate during the financial year 2017-18. However Additional performance security was not taken and contractor started work without depositing of performance security of Rs 1,448,300.

Amount in Rs

Name of Work	Name of contractor	Work Order No. & Date	TS Estimate Amount	Agreement Amount	Below %	Add. Performance Security
LED with Pole lights Jinnah Islamia College road	Haider & Co	145/ 19.10.16	4963000	496300	25.25%	496,300
P/L Tuff Tile for green belt Kashmir Road	Ali Suleman	41 dt 22.5.17	4150000	455000	17.11%	455000
P/L Tuff tile from Haji pura Chowk to Haji Pura Bun	Shani But	133 dt 10.09.16	4970000	4970000	22%	497000
						1,448,300

Audit holds that due to weak internal controls, undue favor was granted to the contractor by non depositing additional performance security to the tune of Rs 1,448,300.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No44]

7.4.2.9 Non-recovery of Rent of Shops due to non-auctioning Rs1.243 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, 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 accounts record of Municipal Corporation Sialkot revealed that following shops were remained vacant during the financial years 2016-17 & 2017-18. Shops were vacated by the lessees without prior notice. Management of the Municipal Corporation, Sialkot did not auction the shops for rent. No serious efforts were put into to recuperate the rent by auctioning the shops.

Shop. No.	Location	Monthly Rent (Rs)	No. of months of shop vacant	Amount (Rs)
03	Ada Shahbaz Khan	11,000	24 months	264,000
04	Kutchery road	26,000	24 months	624,000
02	Municipal Plaza	5,599	24 months	134,376
10	Municipal Plaza	9,207	24 months	220,968
Total				1,243,344

Audit holds that due to weak internal controls, rent of shops could not recover due to non auctioning of shops.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No22]

7.4.2.10 Non-recovery of arrears of professional tax-Rs 1,093,750

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, 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.

The concerned collecting officer and staff of Municipal Corporation Sialkot did not recover the arrear amount of

Profession/License Fee from the defaulters during the financial year 2016-17 and 2017-18. Further no serious efforts were made for the recovery of the outstanding Govt. dues. This resulted in non recovery of professional Tax of Rs 1,093,750

Category	No. of Entities	Arrear Amount (Rs)
Part I	53	433,000
Part II	59	660,750
Total		1,093,750

Audit holds that due to weak internal controls, arrear of Profession/License Fee was not recovered.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to the CO/PAO in December, 2018. However, no reply was furnished by the CO and DAC meeting was also not convened till finalization of this report.

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

[PDP No.05]

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee Paras Pertaining to Audit Year 2018-19

Metropolitan Corporation Lahore

(Rs in million)

Sr. No	Name of Formation	PDP No.	Description of Para	Amount	Nature of Para
1	MO (Infrastructure)	71	Irregular expenditure on shifting of Poles from canal Bank road which was widened by LDA	0.961	Irregularity
2		73	Doubtful maintenance of DDO account	-	Irregularity
3		74	Doubtful expenditure due to non-reconciliation of expenditure	-	Irregularity
4		65	Irregular expenditure on repair of lights in Tabligh-E Ijtama Raiwind	1.894	Irregularity
5		66	Irregular expenditure on repair and maintenance of ACs, vehicles and other items	1.795	Irregularity
6	MO Planning	2	Less recovery of PST	0.167	Recovery
7		4	Non-verification of receipt	-	Irregularity
8		5	Payment without supporting documents	0.8	Irregularity
9		7	Irregular Purchase	0.294	Irregularity
10		8	Doubtful purchase of Stationery	0.278	Irregularity
11		9	Irregular Purchase	0.282	Irregularity
12		11	Expenditure incurred without having budget	0.126	Irregularity
13		12	Laps of Govt. Funds	-	Irregularity
14		13	Excess Expenditure than Available Budget Grant	0.198	Irregularity
15		14	Non-compliance of the Government Instructions Regarding Construction of Buildings	-	Irregularity
16	MO Regulation	10	Non-maintenance of DDO Cash Books	-	Irregularity
17		12	Irregular expenditure due to splitting order	0.189	Irregularity
18		31	Non-recovery of the Income tax on auction	0.167	Recovery
19		16	Non-claim of compensation of Land price	-	Irregularity
20		6	Loss of Local government due to unjustified revision of contract	-	Recovery
21		25	Irregular expenditure on account of POL charges	6.468	Irregularity
22		30	Irregular expenditure on account of Flexes	4.839	Irregularity
23		23	Excessive expenditure on advertisement of establishment of Ramzan Bazar	3.013	Irregularity
24		21	Irregular expenditure on rent of office	2.625	Irregularity
25		9	Un authentic and non-verification of receipt from treasury due to non-production of record	-	Irregularity
26		7	FIRs issued against Lahore Parking Company on violation of overcharging and forgery cases	-	Irregularity
27		15	Loss of Local fund due to less realization of rent of shops	-	Recovery
28	17	Non-recovery of rent/lease amount on account of Petrol Pumps loss to local funds	-	Recovery	
29		06	Non-recovery from Lahore parking Company	-	Recovery
29	MO(Services)	1,13	Non-Production of Record.	-	Non-production
30		3	Non-levy of Income Tax	0.292	Recovery
31		5	Non-disposal of unserviceable/condemned	0.044	Irregularity

Sr. No	Name of Formation	PDP No.	Description of Para	Amount	Nature of Para
			assets		
32		7	Non-verification of receipt with cash book	-	Irregularity
33		10	Non-availability of CCTV cameras of on stock register.	0.378	Irregularity
34		11	Less recovery of PST	0.165	Recovery
35		14	Un-Justified Purchase of Furniture	0.474	Irregularity
36		15	Irregular Purchase	0.228	Irregularity
37		16	Non verification of GST	0.501	Irregularity
38		18	Unauthorized Expenditure	-	Irregularity
39		19	Expenditure incurred without having budget	-	Irregularity
40		20	Laps of govt. Funds	-	Irregularity
41		23	Unauthorized deposit of government Receipt	-	Irregularity
42		30	Imprudent management of Assets and Liabilities	-	Irregularity
43		12	Payment without supporting documents	2.20	Irregularity
44	MO (Finance)	7	Irregular Expenditure on Pay & Allowances	-	Irregularity
45		8	Irregular revision of budget	-	Irregularity
46		10	Variation between PMDFC cashbook figure [AR-5] and Revised Budget Book	-	Irregularity
47		11	Doubtful Pension Payments	-	Irregularity
48		12	Excess expenditure Over and above Budget allocation 2017-18	-	Irregularity
49		13	Excess expenditure Over and above Budget allocation	-	Irregularity
50		14	Unauthorized Block allocation / Unforeseen	-	Irregularity
51		15	Non reconciliation of PLA pass book balance	-	Irregularity
52		17	Non disposal of CDGL closing balance	-	Irregularity
53		18	Non deposit of 80% remaining balance of GST	0.747	Recovery
54		21	Non production of record of ongoing Liabilities of ADP	-	Non-production
55		22	Non verification of closing cash balance of June 2018 with bank statement	-	Irregularity
56		23	Non utilization of development fund	-	Irregularity
57		24	Unauthorized Expenditure on Pay & Allowances due to shifting of head Quarter	-	Irregularity
58		26	Non recovery of arrear of Licence fee	0.92	Recovery
59		06	Non availability of office record of SDA	-	Irregularity
60		2	Unauthorized incurrence of expenditure on Ramdan Bazar		Irregularity
61		19	Irregular / Doubtful Expenditure on POL	1.665	Irregularity
62	PSO to Mayor	1	Non availability of vouchers	-	Irregularity
63		2	Non preparation / reconciliation of expenditure statement	-	Irregularity
64		4	Non deposit of 80% remaining balance of GST	-	Recovery
65		3	Irregular repair of Transport	1.273	Irregularity
66		5	Irregular / Doubtful Expenditure on POL		Irregularity
67	CPRO	6	Expensive tea arrangements were made on meetings	-	Irregularity
68		7	Un necessary expenditure on printing of monthly magazine	-	Irregularity
69		8	Heavy expenditure on celebrating the national days	-	Irregularity
70		9	Unjustified payment of agency commission on advertisement by DGPR	-	Irregularity
71		12	Heavy expenditure on PSL Final 2017 for three days	-	Irregularity
72		15	Irregular repair of Transport	0.386	Irregularity

Sr. No	Name of Formation	PDP No.	Description of Para	Amount	Nature of Para
73		18	Irregular Expenditure on Pay & Allowances	-	Irregularity
74		20	Irregular / Doubtful Expenditure on POL	0.469	Irregularity
75		22	Irregular payment of pay and allowances	-	Irregularity
76		23	Irregular allotment of vehicle and expenditure on POL and R&M of vehicle	0.159	Irregularity
77		24	Non reconciliation of expenditure	-	Irregularity
78		25	Non deposit of 80% remaining balance of GST	0.131	Recovery
79			Irregular Expenditure departments		Irregularity
80			Irregular expenditure on streamers, flexes and hoardings	7.640	Irregularity
81			Non observance of austerity measures	3.275	Irregularity

Municipal Corporation Gujranwala

(Rs in million)

S. N.	Name of Formation	PDP No.	Description of Para	Amount
1.	Municipal Corporation Gujranwala	1	Unauthorized expenditure of RCC pipe & PCC (1:7:20)	0.418
2.		2	Unauthorized expenditure amounting	0.049
3.		4	Excess payment due to execution of over and above quantities	0.304
4.		5	Unauthorized expenditure	0.708
5.		6	Undue favor to contractor	0.357
6.		7	Non recovery of old material amounting	0.114
7.		8	Unjustified payment of	0.077
8.		9	Recovery of	0.094
9.		10	Unjustified payment of	0.094
10.		11	Unjustified payment of	0.080
11.		12	Unjustified payment of	0.081
12.		13	Recovery of	0.191
13.		14	Excess payment of	0.055
14.		15	Unauthorized payment without cube tests of PCC (1:2:4) amounting	10.33
15.		19	Unauthorized Payment to the Contractors	0.774
16.		24	Unauthorized charge of TPV amounting	1.85
17.		25	Unauthorized payment of pay and allowances	0.420
18.		38	Defective maintenance of Cash book	
19.		39	Less transfer of District Council share - Rs. 10.289 million	10.289
20.		40	Doubtful transfer of share of MC Gujranwala – Rs 103.880 million	103.880
21.		42	Unlawful payment of public accounts payments from Local Fund Account Rs.26.371 million	26.371
22.		43	Doubtful payments of erstwhile TMAs Liabilities – Rs Rs.26.371 million	26.371
23.				

Municipal Corporation Gujrat

Sr. #	AP #	Description of Para	Amount (Rs)
1.	02	Improper maintenance of record and non follow-up of default cases	-
2.	04	Non accountal of stock	529,100
3.	06	Less Collection of Receipt Targets	47.371 million
4.	08	Non reconciliation of TTIP Income	90.214 million
5.	14	Un justified expenditure on Audit office (Resident Auditor)	160,029
6.	15	Non conduction of post completion evaluation of building plans resulted loss of Govt. Revenues	1.623 million
7.	16	Non approval of building plans	-
8.	18	Irregular expenditure on purchase of furniture due to splitting of indent to avoid PPRA	465,000
9.	19	Irregular Drawl of TA	557,957
10.	22	Irregular Payment on sports	469,235
11.	24	Non deduction of income Tax	153,000
12.	26	Non Recovery of Income Tax on rent of shops	849,145
13.	30	Non appointment of whole time qualified technical personnel Deduction of Salary from contractor	4.650 million
14.	34	Non recovery of professional Tax from the contractor	300,000
15.	35	Non recovery of contractor enlistment/renewal Fee	504,000
16.	36	Overpayment for RCC	593,701
17.	37	Non-reduction of Steel Rate From the Bills of Contractors	214,181
18.	38	Non-deduction of Tuff Tile rate due to using less PSI	727,424
19.	43	Unjustified Payment on Account of Earth Filling/work	975,152
20.	44	Non-recovery of Profession Tax	352,500
21.	23	Irregular expenditure on account of purchase of vehicle	5.127 million

Municipal Corporation Murree

(Rs in million)

Sr. No	Name of Formation	PDP No.	Title of Para	Amount	Nature of observation
1	MC Murree	6	Less collection of earnest money Rs 137,100 and security Rs 85,560 with premature adjustment of security in installment Rs 98,260	0.321	Irregularity & Non Compliance of Rules
2		8	Loss due to less collection of Receipts Rs 210,916 recovery thereof	0.211	Weak Internal Control

Sr. No	Name of Formation	PDP No.	Title of Para	Amount	Nature of observation
3		9	Understatement of receipts & expenditure Rs 998,235	0.998	Irregularity & Non Compliance of Rules
4		12	Non collection of fee for licensing of professions and vocations	-	Weak Internal Control
5		17	Irregular Transfer of Funds to PLGB – Rs 1,045,865	1.046	Irregularity & Non Compliance of Rules
6		22	Doubtful expenditure on purchase of Chairs for Ramzan Bazar – Rs 45,000 and loss due to shortage of chairs Rs 27,900	0.073	Irregularity & Non Compliance of Rules
7		24	Non auction of Off Road Vehicles - Rs 400,000 (approx)	0.400	Irregularity & Non Compliance of Rules
8		25	Physical verification not carried out	-	Irregularity & Non Compliance of Rules
9		27	Non surrender of savings Rs 195,996,273	195.996	Performance
10		28	Irregular expenditure on repair of vehicle by splitting Rs 192,950	0.193	Irregularity & Non Compliance of Rules
11		29	Overpayment on account of non deduction of House Rent and 5% of Basic pay – Rs 603,468	0.603	Weak Internal Control
12		30	Doubtful expenditure on ramzan bazar – Rs 516,100 and repair of vehicle Rs 298,500	0.815	Irregularity & Non Compliance of Rules
13		31	Non deduction of PST Rs 74,400	0.074	Weak Internal Control
14		32	Irregular addition of PST Rs 325,439	0.325	Irregularity & Non Compliance of Rules
15		33	Loss to Government due to non collection of fines - Rs 212,608	0.212	Weak Internal Control
16		34	Unjustified expenditure on POL Rs 535,842	0.536	Irregularity & Non Compliance of Rules
17		35	Non auction of old store & replaced parts of Vehicles	-	DO

Municipal Corporation Rawalpindi

(Rs in millions)

Sr. No	Name of Formation	Title of Para	Nature of Para	Amount
1	Municipal Corporation, Rawalpindi	Loss to Municipal Corporation due rent free shops	Recovery	0.456
2		Non-recovery of loss from contract on Risk & cost basis	Recovery	0.48
3		Non-recovery of Income Tax from defaulting Contractor	Recovery	0.039
4		Non-auction of Children Parks, matter sub judice		
5		Less Deposit of Income tax by contractors –	Recovery	0.0575
6		Irregular expenditure on Purchase of furniture –	Irregular	0.618
7		Over payment on account of excess rate of electric cable	Recovery	0.21
8		Un-authentic Government Receipt due to Non-conduct of Surveys		
9		Non-preparation of register of arrears		
10		Non maintenance of property Register/Record		
11		Non verification and stock taking of the property		

12		Unauthorized encroachment on MCR properties causing loss of billions		
13		Non maintenance of Encroachment record		
14		Irregular Allotment of MC land	Irregular	
15		Irregular Allotment of MC land	Irregular	
16		Non implementation of Bye Laws in letter & Spirit		
17		Non recovery of fine and fee	Recovery	0.112
18		Irregular delay in approval of Maps	Irregular	
19		No action against illegal constructions	Irregular	
20		Appointment of below qualifications building inspectors	Irregular	
21		Non Obtaining of Securities	Recovery	
22		Non maintenance of record of junkyards and tyres shops		0.724
23		Loss to L.G due to less collection of License Fee		
24		Non collection of rent for land of waste disposal point	Recovery	
25		Irregular expenditure on purchase of computer	Irregular	0.117
26		defective maintenance of record of houses/ residences	Recovery	
		Non recovery of House rent		
27		Improper maintenance of annual accounts		1.367
28		Irregular provision of heavy tuff tiles, over payment	Recovery	0.406
29		Over payment of PCC 1:2:4 in retaining wall –	Recovery	0.172
30		Wasteful expenditure on signboards of TMAs		0.522
		Jurisdiction		
31		Non deduction of old steel from Dismantled RCC	Recovery	0.276
32		Non-deduction of old material of manholes covers	Recovery	0.227
33		Non recovery of penal rent from illegal occupier	Recovery	-

Municipal Corporation, Sargodha

Sr. No	Name of Formation	PDP No.	Description of Para	Amount (Rs)	Nature of Para
1	Municipal Corporation	22	Overpayment due to incorrect rate and non approval of Job Mix Formula JMF)–Rs198,261	198261	Irregularity
2		23	Wasteful expenditure on Regulations Branch	-	Irregularity
3		29	Unauthorized expenditure on festivals without legal provision of rule Rs279,619	279619	Irregularity
4		33	Loss due to incorrect provision of 5 % Sundries expenditure in Desilting of Sewer Lines – Rs299,300	299300	Irregularity
5		39	Less grant of proprietary right to dwellers and less recovery of 2%	-	Irregularity
6		44	Non-recovery due to using less PSI Bricks Rs47,946	47,946	Irregularity
7		46	Doubtful funeral charges on unknown dead bodies Rs161,400	161,400	Irregularity

8		51	Overpayment on scraping Rs23975	23,975	Irregularity
9		52	Non-transparent procurement by splitting indents to avoid open competition by splitting indents – Rs 699,245	699245	irregularity
10		53	Advance payment without execution of work – Rs 489,490	489490	irregularity
11			Non-deduction of PST – Rs627,229	627229	recovery

Municipal Corporation Sialkot

Sr. #	AP #	Description of Para	Amount (Rs)	Nature of Paras
1.	01	Improper maintenance of record and non follow-up of default cases	-	Non Compliance of rules
2.	02	Less collection of leases	276,500	Non Compliance of rules
3.	03	Non-verification of credit of Income Tax	9.185 million	Internal Controls Weakness
4.	06	Unauthorized expenditure on TA/DA Charges to Legal Advisor	422,654	Internal Controls Weakness
5.	07	Non reconciliation of TTIP Income	18.412 million	Non Compliance of rules
6.	09	Irregular Drawl of TA	180,800	Internal Controls Weakness
7.	18	Unjustified payment of 10% overhead charges	330,242	Internal Controls Weakness
8.	21	Irregular Payment on cricket series	469,235	Internal Controls Weakness
9.	24	Unjustified drawl of POL	194,867	Internal Controls Weakness
10.	25	Non approval of building plans	-	Non Compliance of rules
11.	26	Non conduction of post completion evaluation of building plans resulted loss of Govt. Revenues	1.542	Internal Controls Weakness
12.	28	Non deduction of income Tax	153,000	Non Compliance of rules
13.	30	Unjustified payment of Transfer grant	225,950	Non Compliance of rules
14.	32	Unjustified expenditure on flood Emergency	348,471	Internal Controls Weakness
15.	33	Non appointment of whole time qualified technical personnel Deduction of Salary from contractor	2,500,000	Non Compliance of rules
16.	35	Overpayment for RCC	65,949	Internal Controls Weakness
17.	36	Non-reduction of Steel Rate From the Bills of Contractors	102,221	Internal Controls Weakness
18.	37	Non-deduction of Tuff Tile rate due to using	563,996	Internal Controls Weakness

Sr. #	AP #	Description of Para	Amount (Rs)	Nature of Paras
		less PSI		
19.	38	Recovery on account of non-deduction of brick rate due to using bricks of less PSI and Measurement	51,033	Internal Controls Weakness
20.	40	Unauthorized Expenditure	215,223	Internal Controls Weakness
21.	41	Overpayment due non approval of lead chart	575,982	Internal Controls Weakness

Annexure-B**Detail of Budget and Expenditure****(Rs in million)**

Sr. No	Name of Corporation	Budget	Expenditure	Excess / (saving)
1	Municipal Corporation Gujranwala	2,187.507	937.484	(1,250.023)
2	Municipal Corporation Gujrat	1,050.423	815.094	(235.329)
3	Metropolitan Corporation Lahore	6,470.408	5,807.038	(663.370)
4	Municipal Corporation Murree	816.258	454.491	(361.767)
5	Municipal Corporation Rawalpindi	4,419.430	2,218.400	(2,201.030)
6	Municipal Corporation Sargodha	1,941.855	1,069.237	(872.618)
7	Municipal Corporation Sialkot	1,163.268	976.931	(186.337)
Total		18,049.149	12,278.675	(5,770.474)

Annexure-C

1.2.1.3

Irregular execution of development schemes – Rs 135.810 million

Sr. No.	Name of Scheme	Estimate Cost in Millions	Estimate Cost	Agreement Amount
1	Construction of Street Masjid wali to Main Gala Camp wala Street Tofail wali Milad Chowk, Street No.3 Mohallah Ghazi Pura and Kamboh wali UC-1.	4.433	4433000	4385496
2	Construction of Streets Mohallah Faisalabad, Noor Bawa, Islamabad UC-3.	4.551	4551000	4528245
3	Construction of Streets Kot Bhulla, Model Town etc. UC-4.	3.858	3858000	3815562
4	Construction of P.C.C & Drain Street No.17 Anwar Bijli wali Gala Taran wala from Gondlanwala Road, Street Standard Modal School wali Afzal Pura, Ameen Khan wali Etc. UC-62 Municipal Corporation Gujranwala	4.139	4139000	4132834
5	Construction of P.C.C & Laying of Sewer Streets Master Ijaz wali, Qasim Tailor wali, Street Hafiz Waheed wali, Street Faisal wali Raj Kot, Street No. 16 and Street No.17, Muhammad Abad Etc. UC-63 Municipal Corporation Gujranwala	5.079	5079000	5026360
6	Construction of P.C.C/Drain & Laying of Sewer Street No. 12,13 Atta Muhammad Road, Street 7/14 and Street Mehar Sharif wali link Street 14 Fazal Pura Etc. UC-64 Municipal Corporation Gujranwala	3.580	3580000	3557446
7	Construction of P.C.C & Drains Streets Karamat Rehmani wali, Rashid wali, Muzamal School wali, Rafi wali etc. UC-65 Lohianwala Gujranwala	4.139	4139000	4076663
8	Construction of P.C.C & Drains Streets Ch. Zulfikhar wali UC-66 Mandiala Warrich Gujranwala, Streets Jandh wala Mandiala Warrich Gujranwala. Const of PCC / Drain Etc UC-66 Gujranwala	4.139	4139000	4072879
9	Construction of PCC & Drains Kacha Qila Buttranwala Road Aroop Etc. UC.67 Gujranwala.	2.029	2029000	2003637
10	Construction of P.C.C Old Canal Band Village Vania UC-68 Gujranwala.	2.963	2963000	2933961
11	Construction of P.C.C & Drain Gala Main Bazar Suba Colony, Khuian wala bazar street UC Officer, UC-69 Gujranwala (Revised)	4.291	4885068	4885068
12	Construction of P.C.C & Drains Bazar No.1 Kalar Abadi Rasool Nagar UC-70 Gujranwala (Revised)	3.415	3415000	3874000
13	Construction for PCC & Laying of sewer streets Haji arshad wal, Khalid bhatti wali, Rehman Ansari wali masjid Bilal wali Chand Da Qila Municipal Corporation UC No.71	3.788	3788000	3787308
14	Construction of P.C.C and Drain Streets Baqar Kot, Ilyas Colony Khyali, Const of PCC / Drains at Village Kot Baqar, Ilyas Colony and Kohlowala Korotana Etc UC-72 Gujranwala	4.286	4286000	4232239
15	Construction of Janaz Gah at village Audhoray in UC-73.	4.200	4200000	4367160
16	Construction Gali school wali shama colony, street No.14 near chohan road, street girl's school wali with branches sharif pura.	6.634	6634000	6579977
17	Constructing of Drain PCC and Sewer Yaseen Butt wali Hafiz Shouaib wali & Gali Boota wali, Gala Haji	9.189	9189000	9166387

Sr. No.	Name of Scheme	Estimate Cost in Millions	Estimate Cost	Agreement Amount
	Ghulam Haider wala, PCC Gala Bazar Abdullah wala Canal Upper Chinab, MC Gujranwala.			
18	Construction of Drain PCC Sewer Malikan wali, Hamayon wali Nabi Pura and Street Masjid Fatima & Boota wali Alama Iqbal Town Gujranwala, Drain PCC & Sewerage Street No.6 Street No.4 Street No.3 & Zeeshan wali, D-Type Colony Gujranwala.	9.556	9556000	9508494
19	Construction of RCC Road and Sewerage Street Opposite Saddique Sadiq Hospital Sheikhpura Road Gujranwala.	10.012	10012000	9901947
20	Construction of Drains & PCC etc. UC-16 Gujranwala. (Revised)	6.603	7486307	7486307
21	Construction of Street No.13 & Street Ikhlaq Bhutto wali Y-Block Peoples Colony	4.217	4217000	4132706
22	Providing & Laying Cable in place of Damage or Missed Cable & Other works from Chand da Qila to Nigar Chowk for the Functional of Street Light.	1.740	1740000	1735650
23	Construction of PCC & Drain Sabir Town UC-27 MC. Gujranwala.	3.254	3254000	3237474
24	Construction of street No.2, street No.5 Ibrahim Park and street Waqar Cheema wali UC.13 (Revised)	4.200	4805602	4805602
25	Construction of main gala (RCC and Sewerage) sheikh shoaib wala with branch Ayan street race course road Gujranwala (Revised)	4.527	5140840	5140840
26	Construction of PCC Slab Service Road From Masjid Bilal to Crime Branch Police Office Pasror Road Gujranwala (Revised)	3.038	3455678	3455678
27	Construction of Main Gala Qulfian Wala from Fareed Road To Graveyard Road Fareed Town Gujranwala. (Revised)	3.398	3873361	3873361
28	Construction of PCC and Sewer Street Primary School to Masjid Noor-e-Madina Kotli Rustam. UC-49 Gujranwala.	2.000	2000000	1996669
29	Construction of PCC & Sewerage Street Masjid Umar Farooq wali Kotli Rustam UC-49 Gujranwala.	0.849	849000	840755
30	Construction of PCC & Sewerage Street Ramzan Ansari wali Bath Colony UC-49 Gujranwala.	1.300	1300000	1299887
31	Construction of PCC Remaining portion Gali No.15 Ibrahim Park Gujranwala.	1.865	1865000	1865000
32	Construction of PCC, Street Sheikh Rashid wali, Sheikh Zulifqar wali Zero Point Gujranwala.	0.73	730000	729966
33	Repair of Street near House No.576-B Satellite Town M.C Gujranwala.	0.374	374000	374000
		132.002	135,965,856	135,809,558

Annexure-D

1.2.1.5

Loss to Govt. by Non collection of Conversion fee- Rs 24.871 million

Sr #	Dated	Name	Site Address	Commercial	Area in Marlas	Estimated Price/Marla	Amount	Conversion Fee
1	18-02-17	Zeeshan Hameed	Jinnah Road Gujranwala	Commercial	6	200000	1200000	120000
2	18-02-17	Zahor Ilahi	Oppt. Punjab College Bypass Road Gujranwala	Commercial	11	200000	2200000	220000
3	18-02-17	Taiba	Rajkot Gondlan Wala Road near Qabrastan Road Gujranwala	Commercial	20	200000	4000000	400000
4	07-02-17	M. Imran	Ghulam Muhammad Pura Gali Kakay Gujjar Wali Gujranwala	Commercial	5	200000	1000000	100000
5	24-02-17	Shahid Rauf	Andron Railway Bazar Gujranwala	Commercial	1.2279412	200000	245588.2	12279
6	24-02-17	Naem Yousaf	Urdu Bazar Nikka Chowk Gujranwala	Commercial	1.1911765	200000	238235.3	11912
7	24-02-17	M. Khan	Meer Muzafar Road near Ghafar Tea Stall Gujranwala	Commercial	6.0882353	200000	1217647	121765
8	24-02-17	M. Yahya	Katcha Darwa Chowk Hafizabad Road Gujranwala	Commercial	6.9779412	200000	1395588	139559
9	25-02-17	M. Riaz	near Royal Estate Sui Gas Road Gujranwala	Commercial	2.4632353	200000	492647.1	24632
10	25-02-17	Saeed Iqbal	Iqbal Gangh College Road Gujranwala	Commercial	8	200000	1600000	160000
11	25-02-17	Fazal ur Rehman	Sui Gas Road Gujranwala	Commercial	2.25	200000	450000	22500
12	25-02-17	M. Ayub	Katcha Eminabad Road Gujranwala	Commercial	7.2279412	200000	1445588	144559
13	25-02-17	Manzor Ilahi	Satellite Town Gujranwala	Commercial	11	200000	2200000	220000
14	25-02-17	Sajjad Ahmad	Daura Phatak Gujranwnala	Commercial	2.6778309	200000	535566.2	26778
15	25-02-17	Sheikh Adnan etc	Gali Tower Wali Bypass Road	Commercial	18	200000	3600000	360000

Sr #	Dated	Name	Site Address	Commercial	Area in Marlas	Estimated Price/Marla	Amount	Conversion Fee
			Gujranwala					
16	25-02-17	Zeeshan Azeem	Pasrur Road Ponda wala Chowk Gujranwala	Commercial	0.5243382	200000	104867.6	5243
17	25-02-17	Irfan	Race Course Road Gujranwala	Commercial	6	200000	1200000	120000
18	25-02-17	Manzor Fatima etc	Plot # 119, satellite Town Gujranwala	Commercial	15	200000	3000000	300000
19	25-02-17	M. Azam Bhuta	GT Road Gujranwala	Commercial	280	200000	56000000	5600000
20	25-02-17	M. Ajmal	Plot # 19/C Canal View Gujranwala	Commercial	2.8125	200000	562500	28125
21	25-02-17	Sajida Parven	Plot # 1 Canal View Gujranwala	Commercial	1.6544118	200000	330882.4	16544
22	02-03-17	Waqas Afzal	GT Road Gujranwala	Commercial	36.636029	200000	7327206	732721
23	02-03-17	Malik Liaqat Ali	Circular Road Link GT Road Gujranwala	Commercial	13	200000	2600000	260000
24	02-03-17	Sheikh Ghulam Fareed	Dal Bazar Gujranwala	Commercial	0.4705882	200000	94117.65	4706
25	02-03-17	Riaz Qadeer	Urdu Bazar Gujranwala	Commercial	3.6764706	200000	735294.1	36765
26	02-03-17	Raza Pasha	Meer Muzafar Road Gujranwala	Commercial	0.9558824	200000	191176.5	9559
27	04-03-17	M. Iftikhar	Sui Gas Road Gujranwala	Commercial	2	200000	400000	20000
28	04-03-17	Atif Khalil	Samnabad Gujranwala	Commercial	12.5	200000	2500000	250000
29	04-03-17	Abdul Aziz	Gondlanwala Road Rajkot Gujranwala	Commercial	100	200000	20000000	2000000
30	04-03-17	Naeem Akhtar	Haroon Street Jinnah Road Gujranwala	Commercial	0.9558824	200000	191176.5	9559
31	04-03-17	Arslan Tariq	Haidery Road Under Pass Gujranwala	Commercial	4.25	200000	850000	42500
32	04-03-17	Nargas Bibi	Madina Masjid Gargkh Road Gujranwala	Commercial	3.3529412	200000	670588.2	33529
33	04-03-17	M. Ijaz		Commercial	0.8823529	200000	176470.6	8824
34	04-03-17	Bilal Ahmad	Bilal Garden Gujranwala	Commercial	6.8933824	200000	1378676	137868

Sr #	Dated	Name	Site Address	Commercial	Area in Marlas	Estimated Price/Marla	Amount	Conversion Fee
35	04-03-17	M. Khurram Kareem	Therri Sansi GT Road Gujranwala	Commercial	8.0992647	200000	1619853	161985
36	04-03-17	Mustansar Mehmood sahi	Plot # 9, Bilal Garden Gujranwala	Commercial	6.8933824	200000	1378676	137868
37	04-03-17	Hamza Khursheed	Plot # 11, Bilal Garden Gujranwala	Commercial	6.8933824	200000	1378676	137868
38	04-03-17	Khalid Ameen etc	GT Road Gujranwala	Commercial	8.2463235	200000	1649265	164926
39	04-03-17	M. Shafqat	Plot # 36/A, Satellite Town Gujranwala	Commercial	2.7683824	200000	553676.5	27684
40	09-03-17	M. Owan Javaid	Plot # 02/B, Canal View Gujranwala	Commercial	8.5477941	200000	1709559	170956
41	09-03-17	Abdul Latif	Ferozwala Road Gujranwala	Commercial	1.2132353	200000	242647.1	12132
42	13-03-17	Mukhtar Ahmad	Plot 41/A, Satellite Town Gujranwala	Commercial	3	200000	600000	30000
43	16-03-17	Mudsar Rasheed	Hafizabad Road Gujranwala	Commercial	7.9227941	200000	1584559	158456
44	16-03-17	Rehan Aslam	Hafizabad Road Gujranwala	Commercial	4.0036765	200000	800735.3	40037
45	16-03-17	Faisal Jameel	Near Aman Hosptial GT Road Gujranwala	Commercial	13.014706	200000	2602941	260294
46	16-03-17	Bilal Arshad	Byepass Road Gujranwala	Commercial	50.242647	200000	10048529	1004853
47	17-03-17	Abdur Rehman	Samnabad Gujranwala	Commercial	18.014706	200000	3602941	360294
48	17-03-17	Mehmona Shaheen	Raata Bajwa Road Gujranwala	Commercial	4.5	200000	900000	45000
49	22-03-17	M. Amir ur Rehman	Satellite Town Gujranwala	Commercial	15.867647	200000	3173529	317353
50	22-03-17	Bilal Ahmad etc	GT Road Kangniwala Gujranwala	Commercial	161.95956	200000	32391912	3239191
51	29-03-17	Rana Muazam Ali Khan		Commercial	1.4705882	200000	294117.6	14706
52	29-03-17	Khalid Hussain		Commercial	2.4669118	200000	493382.4	24669
53	29-03-17	M. Akram		Commercial	1.0294118	200000	205882.4	10294
54	29-03-17	Amanullah But		Commercial	2.9411765	200000	588235.3	29412

Sr #	Dated	Name	Site Address	Commercial	Area in Marlas	Estimated Price/Marla	Amount	Conversion Fee
55	05-04-17	Afzal	Plot # 30/C, Canal View Gujranwala	Commercial	1.2867647	200000	257352.9	12868
56	05-04-17	Mian M. Irfan		Commercial	2.8988971	200000	579779.4	28989
57	14-04-17	M. Nadeem	Baba Fareed Road Gujranwala	Commercial	0.8308824	200000	166176.5	8309
58	14-04-17	Farzana Mehmood	Baba Fareed Road Gujranwala	Commercial	0.9852941	200000	197058.8	9853
59	17-04-17	M. Younas	Bazar Almariya Wala Gujranwala	Commercial	4.3051471	200000	861029.4	43051
60	17-04-17	M. Asif Butt	DC Road Near Sahi Market GRW	Commercial	6.3529412	200000	1270588	127059
61	18-04-17	Shabeer Hussain	Fazal Chowk National Chowk Sialkot Road GRW	Commercial	2	200000	400000	20000
62	18-04-17	Bashir Ahmad	Sui Gas Road Gujranwala	Commercial	4	200000	800000	40000
63	18-04-17	Suleman Malik	Byepass Road Gujranwala	Commercial	8	200000	1600000	160000
64	26-04-17	Irfan Ahmad	Plot # 03/B, Canal View GRW	Commercial	3.7242647	200000	744852.9	37243
65	26-04-17	Irfan Ahmad	Plot # 03/B, Canal View GRW	Commercial	3.7242647	200000	744852.9	37243
66	26-04-17	M. Ashraf	Mian Sansi Road GRW	Commercial	22.591912	200000	4518382	451838
67	26-04-17	Iftikhar Ahmad	Canal View GRW	Commercial	1.1470588	200000	229411.8	11471
68	26-04-17	Iftikhar Ahmad	Canal View GRW	Commercial	1.1470588	200000	229411.8	11471
69	26-04-17	Iftikhar Ahmad	Canal View GRW	Commercial	1.1470588	200000	229411.8	11471
70	27-04-17	M. Anwar	Chaman Shah Road GRW	Commercial	3.9154412	200000	783088.2	39154
71	02-05-17	Ghulam M. Sarwar	Lohianwala Road Link GT Road GRW	Commercial	15	200000	3000000	300000
72	02-05-17	Waseem Iqbal	Main Sialkot Road GRW	Commercial	5	200000	1000000	100000
73	02-05-17	M. Ashraf	Gill Road GRW	Commercial	4	200000	800000	40000
74	02-05-17	Ch. Farooq	Sialkot Road GRW	Commercial	2	200000	400000	20000

Sr #	Dated	Name	Site Address	Commercial	Area in Marlas	Estimated Price/Marla	Amount	Conversion Fee
75	02-05-17	M. Ashraf	Sialkot Bypass Road Gujranwala	Commercial	1	200000	200000	10000
76	02-05-17	M. Aleem Saqib	Sialkot Road GRW	Commercial	2	200000	400000	20000
77	06-05-17	M. Fiaz	Mohallah New Samnabad GRW	Commercial	6	200000	1200000	120000
78	10-05-17	Hafiz Mirza Javaid	Sui Gas Road Gujranwala	Commercial	2	200000	400000	20000
79	15-05-17	Sidra Faryad	Link Wapda Town Road GRW	Commercial	4.9632353	200000	992647.1	49632
80	18-05-17	M. Zahid Tufail	Main GT Road GRW	Commercial	13	200000	2600000	260000
81	18-05-17	Waseem Razaq	Katcha Eminabad Road Gujranwala	Commercial	5	200000	1000000	100000
82	18-05-17	M. Nawaz etc	Sheikhupura Road GRW	Commercial	17.375	200000	3475000	347500
83	18-05-17	M. Khalid	Satellite Town GRW	Commercial	7.8	200000	1560000	156000
84	18-05-17	Ahsan Shakeel Tariq		Commercial	4.9248162	200000	984963.2	49248
85	24-05-17	M. Nasar Ahmad	Canal View GRW	Commercial	3.7205882	200000	744117.6	37206
86	01-06-17	Abid Kaleem	Dal Bazar Gujranwala	Commercial	3.4264706	200000	685294.1	34265
87	05-06-17	M. Saleem	Lohianwala Road GRW	Commercial	10	200000	2000000	200000
88	05-06-17	Ijaz Ahmad etc	Mohallah Samnabad GRW	Commercial	4	200000	800000	40000
89	05-06-17	Zulfiqar Ali	Hafizabad Road Gujranwala	Commercial	10	200000	2000000	200000
90	05-06-17	M. Malak	Sialkot Road GRW	Commercial	2	200000	400000	20000
91	16-06-17	Arshad Ali	Katcha Eminabad Road Gujranwala	Commercial	13.003676	200000	2600735	260074
92	21-06-17	Ghulam Mustafa	Kashmir Road GRW	Commercial	5	200000	1000000	100000
93	21-06-17	M. Ramzan	Sheikhupura Road GRW	Commercial	2.5845588	200000	516911.8	25846
94	21-06-17	Shahzad Faheem	Katcha Khiali GRW	Commercial	2.375	200000	475000	23750

Sr #	Dated	Name	Site Address	Commercial	Area in Marlas	Estimated Price/Marla	Amount	Conversion Fee
95	21-06-17	Awais Arif	Kangniwala Road GRW	Commercial	12.455882	200000	2491176	249118
96	21-06-17	M. Ashraf		Commercial	12.430147	200000	2486029	248603
97	21-06-17	Faryal Mustansar Sahi	Plot # 10, Bilal Garden GRW	Commercial	10	200000	2000000	200000
98	21-06-17	Ahmad Waqas	Canal View GRW	Commercial	32.283088	200000	6456618	645662
99	21-06-17	M. Ameen	Near Clock Tower GRW	Commercial	10	200000	2000000	200000
100	21-06-17	Hafiz Raza Ullah	Urdu Bazar GRW	Commercial	6	200000	1200000	120000
101	21-06-17	Zafar Iqbal	Urdu Bazar GRW	Commercial	7	200000	1400000	140000
102	21-06-17	Shahid Butt	Link Wapda Town Road GRW	Commercial	2.5073529	200000	501470.6	25074
103	23-06-17	M. Adeel	Canal View GRW	Commercial	1.1470588	200000	229411.8	11471
104	30-06-17	Allied Bank	GT Road GRW	Commercial	10	200000	2000000	200000
105	30-06-17	Nadar Hameed	SialkoT Byepss Road GRW	Commercial	40	200000	8000000	800000
106	30-06-17	M. Rafique	Sui Gas Road Gujranwala	Commercial	20	200000	4000000	400000
Total								24871374

**Annexure-E
(Para-4.4.2.1)**

Non achievements of income targets - Rs 79.420 million

(Amount in Rs)

2016-17					
Code	Head	Budgeted Income	Actual Income	Difference	%age
B01301	Ordinary collection	15,000,000	-	15,000,000	100.00
B01313	Tax on transfer of Immovable property	15,000,000	8,858,364	6,141,636	40.94
C02705	Collection of payment for services rendered	8,100,000	2,454,024	5,645,976	69.70
C02706	Others	7,500,000	6,039,000	1,461,000	19.48
C0388007	License Fee others	6,000,000	-	6,000,000	100.00
C0388027	Fee for approval / construction plan	5,000,000	3,060,814	1,939,186	38.78
C0388034	Fine for encroachment	100,000	11,500	88,500	88.50
C0388042	Fee for slaughtering of animals	28,800	18,460	10,340	35.90
C0388051	Sale of water through tankers	250,000	62,000	188,000	75.20
C0388056	Receipt from public toilets	414,411	49,590	364,821	88.03
C0388090	Sale of stock and store	100,000	29,730	70,270	70.27
C0388091	Misc fee	600,000	220,000	380,000	63.33
Total		58,093,211	20,803,482	37,289,729	64.19
2017-18					
Code	Head	Budgeted Income	Actual Income	Difference	%age
B01302	UIP Tax	25,000,000	20,573,985	4,426,015	17.70
C02705	Collection of payment for services rendered	17,300,000	11,155,496	6,144,504	35.52
C0388007	License Fee others	1,721,600	840,902	880,698	51.16
C0388027	Fee for approval / construction plan	10,000,000	1,688,874	8,311,126	83.11
C0388022	Fee from other transport stand	7,500,000	3,873,911	3,626,089	48.35
C0388042	Fee for slaughtering of animals	800,000	106,850	693,150	86.64
C0388064	Entry fee Parks	6,500,000	-	6,500,000	100.00
C0388081	Rent of shops	8,100,000	5,951,134	2,148,866	26.53
C0388090	Sale of stock and store	100,000	-	100,000	100.00
C03683	Grants from Provincial Govt	13,950,000	4,650,000	9,300,000	66.67
Total		90,971,600	48,841,152	42,130,448	46.31
Grand Total		149,064,811	69,644,634	79,420,177	53.28

Annexure-F
(Para-4.4.2.4)

Non imposition of penalty due to delay in works - Rs 1.490 million

S. No	Name of Scheme	Name of Contractor	Approved cost and Fund released during 2017-18	Expenditure upto 30.06. 2018	Work order No date & amount	Time period	Financial progress %age	Physical Progress	Remarks	Amount of Work	Penalty 10%
	Construction of Water tank lower kalsangra near house masood Abbasi	Mehmood Hussain Abbasi	2,00,000/-	-	107/MOI() dated 13-01-2018	02 months		Nil	Disputed Work yet not completed	200,000	20,000
2	Construction of water tank lower kalsangra near house Muhammad Khawaj	Mehmood Hussain Abbasi	2,00,000/-	-	111/MOI() dated 13-01-2018	02 months		Nil	Disputed Work yet not completed	200,000	20,000
3	Construction of water tank kalsangra near house Muhammad Maqbool	Mehmood Hussain Abbasi	2,00,000/-	-	109/MOI() dated 13-01-2018	02 months		work in progress	Disputed Work yet not completed	200,000	20,000
	Repairing of Road from GPO Chowk to Saddique Chowk Murree.(Concrete from both sides re-fixing of stone and repairing of main holes	Khaliid Estate Corporation	13,00,000/-	890415/-	45/MOI() dated 13-01-2018	05 months	work in process	work in process		1,299,675	129,968
5	Repairing of main holes from lower bazar sheikh ifrikhar	Danish Mustafa	1,00,000/-	-	94/MOI() dated 13-01-2018	02 months		work in progress	Disputed Work yet not completed	100,000	10,000

S. No	Name of Scheme	Name of Contractor	Approved cost and Fund released during 2017-18	Expenditure upto 30.06. 2018	Work order No date & amount	Time period	Financial progress %age	Physical Progress	Remarks	Amount of Work	Penalty 10%
	shop meet market and girls middle school near police chowki.										
6	Repairing of floor near kashmir hall Murree	Khan Muhammad Abbasi	1,00,000/-	-	49/MOI() dated 13-01-2018	02 months		Work in progress	Disputed Work yet not completed	100,000	10,000
7	construction of path from sain Gohra road to Master Niamat House Sain	Khali d Estate Corporation	8,00,000/-	3,72,211/-	51/CO /MoI() dated 13-01-2018	04 months		work in progress		799,440	79,944
8	Construction of path from kotli masjid to jamia masjid ghora	Khali d Estate Corporation	5,00,000/-	-	53/CO/ MOI() dated 13-01-2018	02 months		work in progress	Disputed Work yet not completed	499,950	49,995
9	Construction of path from motor war to dhok dhak musyari	Khali d Estate Corporation	3,00,000/-		57/CO/ MOI() dated 13-01-2018	02 months	work in process	work in progress		299,760	29,976
10	Construction of path from motor way to house of Gul Niaz Batnara	Khali d Estate Corporation	3,00,000/-		59/CO/ MOI() dated 13-01-2018	02 months	work in process	work in progress		299,760	29,976
11	Construction of path from Batnara Jhika Gali Road RD 33 to graveyard Batnara	Khali d Estate Corporation	2,00,000/-	-	61/CO/ MOI() dated 13-01-2018	02 months	work in process	work in progress	Disputed Work yet not completed	199,840	19,984

S. No	Name of Scheme	Name of Contractor	Approved cost and Fund released during 2017-18	Expenditure upto 30.06. 2018	Work order No date & amount	Time period	Financial progress %age	Physical Progress	Remarks	Amount of Work	Penalty 10%
12	Construction of path from ghora masjid to jamia masjid ghora	Khali Estate Corporation	2,50,000/-	-	64/CO/MOI() dated 13-01-2018	02 months	work in process	work in process	Disputed Work yet not completed	249,800	24,980
13	2 HAND PUMP BORING FOR VILLAGE KAYA DHOK DARA	Khali Estate Corporation	4,00,000/-	-	69/CO/MOI() dated 13-01-2018	03 months		work in process	Disputed Work yet not completed	399,600	39,960
14	Construction of path from angori road charhan to Barnati	Khali Estate Corporation	3,00,000/-	-	78/Co/MOI() dated 13-01-2018	03 months		Nil	Disputed Work yet not completed	299,700	29,970
15	water 3x3 and plastic pipe 800 feet from jungle to raja akram house gulhara gali	Khali Estate Corporation	3,00,000/-		225/MOI() dated 13-01-2018	01 months			Disputed Work yet not completed	299,250	29,925
16	Construction of link road from kaneeti to kakrai	M/S Zameer Abbasi & Sons	4,00,000/-	296197/-	230/MOI() dated 13-01-2018	01 months	work in process	work in process	Disputed Work yet not completed	399,600	39,960
17	construction of gali bank bazar jamia masjid to muhammad waheed shop	Khali Estate Corporation	3,00,000/-		223/CO/MOI() dated 13-01-2018	01 months			Disputed Work yet not completed	299,150	29,915
18	Construction of path from dhok chachal	Danish Musatafa	,50,000/-		235/CO/MOI() dated 13-01-	01 months			Disputed Work yet	49,925	4,993

S. No	Name of Scheme	Name of Contractor	Approved cost and Fund released during 2017-18	Expenditure upto 30.06. 2018	Work order No date & amount	Time period	Financial progress %age	Physical Progress	Remarks	Amount of Work	Penalty 10%
	main road t house of shakoor				2018				not completed		
19	Water supply scheme gulhar from chashma pani to house of aqeel ahmed.	Danish Musatafa	1,50,000/-	99847/-	236/MOI() dated 13-01-2018	01 months	work in process	work in process	Disputed Work yet not completed	150,000	15,000
20	construction of path from dewan dhoke rakhan ban kotal	Danish Mustafa	2,50,000/-	147131/-	97/MOI() dated 13-01-2018	01 months		35% work in progress		250,000	25,000
21	Construction of path from ittefaq house to house attiq khushal chitradunga	Danish Musatafa	3,00,000/-		240/MOI() dated 13-01-2018	01 months		Nil	Disputed Work yet not completed	300,000	30,000
22	OUT OF 08 MILLION S GRANTS PROVIDED GOVT. OF PUNJAB REHABILITATION OF AUGMENTATION / RENOVATION OF EXISTING OFFICE BUILDING ESTABLISHMENT	Muhammad Waheed Abbasi	80,00,000	16,08,759	89/MOI() dated 03-06-2017	04 months	46% Complete	70%		8,000,000	800,000

S. No	Name of Scheme	Name of Contractor	Approved cost and Fund released during 2017-18	Expenditure upto 30.06. 2018	Work order No date & amount	Time period	Financial progress %age	Physical Progress	Remarks	Amount of Work	Penalty 10%
	SHMENT OF COMPUTER ROOM AND OTHER ALLIED WORKS WORK										
	Total									14,895,450	1,489,545

Annexure-G
Para-5.4.1.9

Detail of penalty due to delay in completion of work

(Amount in Rs)

Sr. No.	Name of Work	Name of Contractor	Scheme ADP	T.S Estimate	Date of Start	Due Date of Completion	Actual Date of Completion	10% Penalty
1	Const. of Road near Nullah Ratta Pull Towards City Saddar Road Pull UC-36	Shafat Ullah Khan	2015-16	12000000	22.07.2016	21.11.2016	10.11.2017	1200,000
2	P/f Tuff Tile & Const. of Street / Nullah Street No.3 Tower Wali & Mulhika Street Dhoke Ratta UC-01	Rana Salamat Ali	2014-15	4060000	10.08.2015	09.10.2015	13.03.2018	406,000
3	Const. of Streets/vRabta Culverts Graveyard Dhoke Ratta UC-01	Hama Enterprises	2013-14	4900000	23.06.2014	22.08.2014	02.01.2018	490,000
4	Const. of Shops on Jamia Masjid Road	Ejaz Builders	2012-13	3315000	09.8.2012	08.11.2012	24.04.2014	331,500
5	P/F of reflected sign boards indicating the jurisdiction of TMA Rawal Town	Mughal Builders	2015-16	522000	03.06.2016	02.07.2016	17.06.2016	52,200
6	Const. of Nullah from PSO Pump to Glass Factory Chaklala Road Chah Sultan UC-30	Ejaz Builders	2015-16	6000000	20.10.2015	21.01.2015	Under process	600,000
7	Const. of Nullah / Slab Footpath Shoulder Kurri Road Sadiqabad Chowk to Transformer Chowk UC-26/28	Hashim Ali Safdar	2016-17	4850000	05.10.2016	04.01.2017	Under process	485,000
8	Improvement / Fixing of Tuff Tiles and Fixing Grill Gate Const. of Rooms for Janazagah Eid Gah Sharif (Remaining work) UC-16	Ilyas Khan	2016-17	3400000	28.12.2016	27.03.2016	20.10.2017	340,000
9	P/L Tuff Tiles / PCC Main Street / Parking Area Double Road to Hamza Public School UC-17	Raja Zahoor	2016-17	30000000	28.12.2016	27.06.2017	21.10.2017	3,000,000
10	Carpeting of Road C-Block UC-26	Mushtaq Ali	2016-17	5750000	28.12.2016	27.03.2017	21.10.2017	575,000
11	Const. of Nullah Ghosia Chowk towards Masjid Peer Anwar UC-23	Raja Momin	2016-17	3738000	11.11.2016	10.03.2017	11.11.2017	373,800
12	P/F Cat Eyes for Traffic Management at Liaqat Bagh Chowk Towards Liaqat Road	Raja Zahoor	2017-18	800000	22.08.2017	22.08.2017	22.10.2017	80,000
13	Const. of Road & Allied Works near	Malik Asad Ur Rehman	2017-18	18950000	08.09.17	07.03.2018	16.07.2018	1,895,000

Sr. No.	Name of Work	Name of Contractor	Scheme ADP	T.S Estimate	Date of Start	Due Date of Completion	Actual Date of Completion	10% Penalty
	Baraf Khanna Road Towards Dhoke Ratta bridge UC-36							
14	P/L Tuff tile opposite Masjid Noor, Const. of Street Opposite Edhi Park Choti Market B-Block, Const. Street No. B-530 to Qureshi Store, Const. of Street B-517 to B-510 B-Block UC-20	Ali Rajan Builders	2017-18	3500000	09.09.2017	08.12.2017	06.03.2018	350,000
				101,785,000				10,178,500

Annexure-H
Para-5.4.1.19
(Amount in Rs)

Name of Work	Name of Contractor	Scheme ADP	T.S Estimate	Rate Coated by Contractor	Additional performance security required	Additional performance security received	Less security
Construction of Road near Nullah Ratta Pull Towards City Saddar Road Pull UC-36	Shafat Ullah Khan	2015-16	12,000,000	32.83% Below	1,200,000	600,000	600,000
P/f Tuff Tile & Const. of Street / Nullah Street No.3 Tower Wali & Mulhika Street Dhoke Ratta UC-01	Rana Salamat Ali	2014-15	4,060,000	7.20% Below	292,320	203,000	89,320
Const. of Streets/Rabta Culverts Graveyad Dhoke Ratta UC-01	Hama Enterprises	2013-14	4,900,000	23.16% Below	490,000	245,000	245,000
Construction of Nullah from PSO Pump to Glass Factory Chaklala Road Chah Sultan UC-30	Ejaz Builders	2015-16	6,000,000	5% below	600,000	300,000	300,000
Const. of Nullah / Slab Footpath Shoulder Kurri Road Sadiqabad Chowk to Transformer Chowk UC-26/28	Hashim Ali Safdar	2016-17	4,850,000	11.86% below	485,000	242,500	242,500
Const. of Nullah Ghosia Chowk towards Masjid Peer Anwar UC-23	Raja Momin	2016-17	3,738,000	15% Below	373,800	186,900	186,900
Const. of Road/Nullah/Culvert Ghazali Road UC-25	Mushtaq Ali	2017-18	8,841,000	23.25% Below	884,100	442,050	442,050
Const. of Road from Clinic Dr. Iftikhar Ahmed malik Towards Asghar Mall Road UC-34	Shahid Ahmed	2017-18	5,791,800	29% Below	579,180	289,590	289,590
Const. of Streets, Street Malik Super Store to Moon Mobile New Katarian Market, Wall Madrisa Siddiqiawali, Street Near house Sh. Azam Khursheed, Const. of Street Haji Tahir House to Muhamdan Montessori, Const. of Street Gate No. 5 Holy Family Hospital to Ch. Khalid E-Block, Const. of Street Dr. Imtiaz to Orient Office, Const. of Street Butt Property to Yasin Loan House New Phagwari, Const. of Street Sh. Rashid Bridge to Ch. Abdul Ghafaar New Phagwari, Const. of Street / NullahJamia Masjid Mohallah New Phagwari&Mulhika Streets, Const. of Wall Graveyad Baba Yousaf Shah UC-14	Ch. Rafaqat Ali	2017-18	5,250,000	36% Below	525,000	262,500	262,500
Construction of Road & Allied Works near Baraf	Malik Asad Ur Rehman	2017-18	18,950,000	25.10% below	1,895,000	947,500	947,500

Name of Work	Name of Contractor	Scheme ADP	T.S Estimate	Rate Coated by Contractor	Additional performance security required	Additional performance security received	Less security
Khanna Road Towards DhokeRatta bridge UC-36							
P/L Tuff tile opposite Masjid Noor, Const. of Street Opposite Edhi Park Choti Market B-Block, Const. Street No. B-530 to Qureshi Store, Const. of Street B-517 to B-510 B-Block UC-20	Ali Rajan Builders	2017-18	3,500,000	14.98% Below	350,000	175,000	175,000
Const. of Road & Nullah Behar Chemist to Sadiqabad Pul UC-26	Mushtaq Ali	2017-18	13,650,000	13.25% Below	1,365,000	682,500	682,500
Const. of Toheedi Road from Sadaat Jewelers towards Tharay Wali Masjid UC-02	Ch. Razaqat Ali	2017-18	6,825,000	29.36% Below	682,500	341,250	341,250
Total			98,355,800				4,804,110

Annexure-I
Para-5.4.1.20

PROFORMA FOR INFORMATION REGARDING ILLEGAL/UNAPPROVED
BTS TOWERS (MOBILINK)

Sr.#	Location for Tower	Remarks	Status of site	Building Plan approved? Yes/No	Fee Paid or Not Paid
Name of Company: Mobilink					
1	Commerce College Satellite Town (Site ID=87)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Ch. Shehzad	Not Paid
2	Dhoke Kala Khan, Rawalpindi (Site ID=1251)	NOC is yet to be issued as the required documents are incomplete.	Plot	Pervaiz Akhtar	Not Paid
3	Sohan Dehatti, Rawalpindi (Site ID=Nil)	NOC is yet to be issued as the required documents are incomplete.	Plot	Pervaiz Akhtar	Not Paid
4	Haroon Chowk Khanna Kak (Site ID=144)	NOC is yet to be issued as the required documents are incomplete.	Plot	Pervaiz Akhtar	Not Paid
5	Moza Khanna Kak, Rawalpindi (Site ID=169)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Pervaiz Akhtar	Not Paid
6	Dhoke Kala Khan, Rawalpindi (Site ID=1121)	NOC is yet to be issued as the required documents are incomplete.	Plot	Pervaiz Akhtar	Not Paid
7	C-Block Satellite Town, Rawalpindi (Site ID=1346)	NOC is yet to be issued as the required documents are incomplete.	Plot	Pervaiz Akhtar	Not Paid
8	Dhoke Kala Khan, Rawalpindi (Site ID=1122)	NOC is yet to be issued as the required documents are incomplete.	Plot	Pervaiz Akhtar	Not Paid
9	Mohammadi Colony, Rawalpindi (Site ID=Rwp1319)	NOC is yet to be issued as the required documents are incomplete.	Plot	Pervaiz Akhtar	Not Paid
10	Laper Asygun Hospital, Rawalpindi (Site ID=1247)	NOC is yet to be issued as the required documents are incomplete.	Plot	Azher Nazir	Not Paid
11	Mohallah Hakeemabad, Rawalpindi (Site ID=60)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Azher Nazir	Not Paid
12	Dhoke Khabba Rawalpindi (Site ID=1245)	NOC is yet to be issued as the required documents are incomplete.	Plot	Azher Nazir	Not Paid
13	Zafar-ul-Haq Road Rawalpindi (Site ID=Log/04-05/60)	NOC is yet to be issued as the required documents are incomplete.	Plot	Azher Nazir	Not Paid
14	Gulberg Town, Dhoke Elahi Buksh Rwp (Site ID=Nil)	NOC is yet to be issued as the required documents are incomplete.	plot	Azher Nazir	Not Paid
15	Dhoke Mangtal, Rawalpindi (Site ID=51)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Zahid Abbas	Paid
16	Bangash Colony, Rawalpindi (Site ID=166)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Zahid Abbas	Not Paid
17	Mohallah Mazharabad, Rawalpindi (Site ID=1250)	NOC is yet to be issued as the required documents are incomplete.	Plot	Zahid Abbas	Not Paid
18	Dhoke Hassu, Rawalpindi (Site ID=157)	NOC is yet to be issued as the required documents are incomplete.	Plot	Zahid Abbas	Not Paid
19	Bangash Colony Rawalpindi (Site ID=1768)	NOC is yet to be issued as the required documents are incomplete.	Plot	Zahid Abbas	Not Paid
20	Muslim Town, Rawalpindi (Site ID=2077)	NOC is yet to be issued as the required documents are incomplete.	Plot	Saqib Ashfaq	Not Paid
21	Service Road Haji Chowk, Rawalpindi (Site ID=1596)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Saqib Ashfaq	Paid
22	Muslim Town, Rawalpindi (Site ID=1596)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Saqib Ashfaq	Paid
23	Professor Colony, Shakrial, Rawalpindi (Site ID=1136)	NOC is yet to be issued as the required documents are incomplete.	Plot	Saqib Ashfaq	Not Paid
24	Dhoke Ratta, Rawalpindi (Site ID=1767)	NOC is yet to be issued as the required documents are incomplete.	Plot	Sohbat Khan	Not Paid
25	Millad Nagar Dhoke Ratta, Rawalpindi (Site ID=1252)	NOC is yet to be issued as the required documents are incomplete.	Plot	Sohbat Khan	Paid
26	Gandum Mandi, Rawalpindi (Site ID=161)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Sohbat Khan	Not Paid
27	Moza Nerala Kalan, Rawalpindi (Site ID=1114)	NOC is yet to be issued as the required documents are incomplete.	Plot	Mustafa Shah	Not Paid
28	B-Block Satellite Town, Rawalpindi (Site ID=1623)	NOC is yet to be issued as the required documents are incomplete.	Plot	Mustafa Shah	Not Paid
29	NA-154, Pindora, Rawalpindi (Site ID=Nil)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Mustafa Shah	Not Paid

Sr.#	Location for Tower	Remarks	Status of site	Building Plan approved? Yes/No	Fee Paid or Not Paid
Name of Company: Mobilink					
30	Mehmoodabad Pindora, Rawalpindi (Site ID=87)	NOC is yet to be issued as the required documents are incomplete.	Plot	Mustafa Shah	Not Paid
31	B-1194, B-Block Satellite Town (Site ID=44)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Mustafa Shah	Not Paid

**PROFORMA FOR INFORMATION REGARDING ILLEGAL/UNAPPROVED
BTS TOWERS (DIALLOG)**

Sr.#	Area	Remarks	Status of site	Building Plan approved? Yes/No	Fee Paid or Not Paid
Name of Company DIALLOG					
1	Al-Hayyat Plaza Khayaban-e-Sir Syed (Site ID=Nil)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Ch. Shehzad	Paid
2	Al-Badar Hotel, Committee Chowk, Rawalpindi (Site ID=Nil)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Azher Nazir	Not Paid

**PROFORMA FOR INFORMATION REGARDING ILLEGAL/UNAPPROVED
BTS TOWERS (DV COM)**

Sr.#	Area	Remarks	Status of site	Building Plan approved? Yes/No	Fee Paid or Not Paid
Name of Company: DV Com					
1	Service Road Sadiqabad, Rp (Site ID= Nil)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Pervaiz Akhtar	Not Paid
2	Dhoke Mangtal (Site ID= Nil)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Zahid Abbas	Not Paid
3	Dhoke Ratta Amral (Site ID=8146)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Sohbat Khan	Not Paid
4	I-88, Sardar Alam Khan Road (Site ID=Nil)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Masood Akhtar Mughal	Not Paid
5	B-972, Al-Hamra Plaza Saidpur Road (Site ID= Nil)	NOC is yet to be issued as the required documents are incomplete.	Roof Top	Mustafa Shah	Not Paid

Annexure-J
Para-5.4.1.21
(Amount in Rs)

Sr. No.	Name of Work	Name of Contractor	Expenditure	5% PST
1	Const. of Room for Compute Center Mohallah Akal Garh Const. of Wash Room & Renovation of Vocational School Mohalah Akal Garh UC-38	Rana Salamat Ali	698,576	34,929
2	Const. of Road/Nullah/Culvert Ghazali Road UC-25	Mushtaq Ali	8,418,349	420,917
3	Const. of Street & Nullah from Green Lan Public School To Malik Musabdar Road & Const. of Street & Nullah Street No. 9 & Mulhikar Streets Uc-06	Mushtaq Ali	2,257,617	112,881
4	Const. of Road from Clinic Dr. Iftikhar Ahmed malik Towards Asghar Mall Road UC-34	Shahid Ahmed	3,670,053	183,503
5	Const. of Municipal Community Hall Chaman Zar Colony UC-45	Rana Salamat Ali	22,401,394	1,120,070
6	Const. of Streets, Street Malik Super Store to Moon Mobile New Katarian Market, Wall Madrisa Siddiqia wali, Street Near house Sh. Azam Khursheed, Const. of Street Haji Tahir House to Muhamdan Montessori, Const. of Street Gate No. 5 Holy Family Hospital to Ch. Khalid E-Block, Const. of Street Dr. Imtiaz to Orient Office, Const. of Street Butt Property to Yasin Loan House New Phagwari, Const. of Street Sh. Rashid Bridge to Ch. Abdul Ghafaar New Phagwari, Const. of Street / Nullah Jamia Masjid Mohallah New Phagwari & Mulhika Streets, Const. of Wall Graveyard Baba Yousaf Shah UC- 14	Ch. Rafaqat Ali	3,200,000	160,000
7	Const. of Street & Nullah near house Abdul Khaliq near Nullah Lai UC-37	Mushtaq Ali	2,531,088	126,554
8	P/L Tuff tile opposite Masjid Noor, Const. of Street Opposite Edhi Park Choti Market B-Block, Const. Street No. B-530 to Qureshi Store, Const. of Street B-517 to B- 510 B-Block UC-20	Ali Rajan Builders	3,433,728	171,686
9	Const. of Nullah & Streets St. No. 16 Street No. 16-A UC-23	Malik & Co.	1,037,790	51,890
10	Const. of Road & Nullah Behar Chemist to Sadiqabad Pul UC-26	Mushtaq Ali	12,999,727	649,986
11	Cosnt. Of Street house Prof. Ishtiaq Ahmed Madina General Store Street No.8 to Abbasi General Store UC-17	Raja Omer Majeed	2,850,000	142,500
12	Const. of Toheedi Road from Sadaat Jewelers towards Tharay Wali Masjid UC-02	Ch. Rafaqat Ali	4,916,600	245,830
	Total		68,414,922	3,420,746

Annexure-K
Para-5.4.1.23

Name of work	PCC provided in bed	Quantity & Rate	Rate 1:7:20	Over payment (Rs)
Construction of Road near Nullah Ratta Pull Towards City Saddar Road Pull UC-36	1:4:8	5083cft @ 12539.70 = Rs 637,393	5083cft @ Rs 9587.50 = Rs 487307	150,086
P/L Tuff Tiles / PCC Main Street / Parking Area Double Road to Hamza Public School UC-17	1:4:8	44362cft @ 14815 = Rs 6572585	44362cft @ 11580.20 = Rs 5137208	1,435,377
Const. of Road & Nullah Behar Chemist to Sadiqabad Pul UC-26	1:6:12	7277cft @ 10878.45 = Rs 791,625	7277cft @ Rs 9587.50= Rs 740826	50,799
	1:4:8	1922cft @ Rs 12827 = Rs 246,580	1922cft @ 9587.50 = Rs 184,272	62,308
Const of Road near Nullah Ratta Pull Towards City Saddar Road Pull UC-36	1:4:8	13013cft @ Rs 13257.90 = Rs 1,725,250	13013cft @ Rs 9587.50= Rs 1,247,621	477,630
Carpeting of Road C-Block UC-26	1:6:12	8844cft @ 10402.20% = Rs 919,920	8844cft @ 9137.70% = Rs 808138	111,782
Const. of Road/Nullah/Culvert Ghazali Road UC-25	1:6:12	4200cft @ 10878.45 = Rs 456895	4200 cft @ 9137.70 = Rs 383783	73112
Total				2,361,094

Annexure-L
Para-5.4.1.24

Detail of GST paid

Inv #	Date	Name of Firm	Items	Amount (Rs)	GST (Rs)
24	04.07.2016	Waseem Traders	Repair of Vehicle	21,000	3,570
26	23.07.2016	Waseem Traders	Gross Cutter	21,154	3,596
127	17.06.2016	MSA Contract Services	Digital Weight machine	24,957	4,243
799	03.09.2016	Faiz-e-Am Entp	Electrical Items	37,500	6,375
-		Waseem Traders	Printing Pension Books	25,000	4,250
6	04.04.2017	Waseem Traders	Printing Building Forms	40,000	6,800
109	19.12.2017	Waseem Traders	Spry	77,500	13,175
113	06.05.2017	Waseem Traders	Mobils	38,800	6,596
98	05.05.2017	Waseem Traders	Sanitary items	36,070	6,132
12	25.04.2017	Waseem Traders	Repair of lifter	86,000	13,940
78	12.05.2017	Wood working Center, Rawalpindi	Furniture	527,800	89,726
131	12.06.2017	Waseem Traders	Repair of Vehicle	62,900	10,693
757	01.07.2016	Faiz-e-Am Entp	Computer & printer	16,923	2,877
62	01.07.2016	Faiz-e-Am Entp	4 Fans	16,800	2,856
-	14.02.2018	M/S Vibgyore	Merit certificate & score book	18940	3,220
-	15.02.2018	M/s Atique foods	Disposable glass & water bottle	163462	27,788
1	14.02.2018	Khatak Enterprises	Misc items for sports	2,881,554	489,864
24	08.08.2017	Mubashar Trading Co.,	Street light items	1,282,051	217,949
26	21.01.2018	Mubashar Trading Co.,	Street light items	1,491,987	253,638
415	2016	MS Systems	Connectivity & cameras	296,000	50,320
7215	31.05.2017	Indus Motors	Fortuner 4x4 vehicle	4,486,325	762,675
87	Jun-17	Waseem Traders	CCTV Camera	44,920	7,636
398	22.05.2018	Waseem Traders	Office table	55,743	9,476
-	06.06.2018	Shahid Brother	Furniture	42,103	7,158
356	15.05.2018	Add & outdoor Advertiser	Misc items for 14th Aug	919,620	156,335
		Total		12,715,109	2,160,888

Annexure-M
Para-5.4.2.2

Sr No	Name of Market	Shop Number	Amount Due (Rs)
1	Kashmiri Bazar	19	11,313
2		38	22,626
3		123	11,313
4	Kansi Ram Road	10	5,272
5	Novelty Market	23/2	93,489
6		23/4	59,613
7		29	12,072
8			-
9	Wheat market (Gandam Mandi)	W/387	182,649
10		W/388	182,649
11	Sabzi mandi (plots 7x10)	26	9,865
12		61	1,973
13	Sabzi mandi (plots 6x4)	60	1,554
14		63	1,550
15		64	1,612
16		74	10,834
17		75	14,834
18	Pul sarai beli ram	384/A	5,316
19	Astabal- 2	7	58,064
20		54	9,750
21		60	5,970
22	Roze cinema		1,427,283
23	Purani chungi, Ratta		159,961
24	Bani chowk	2 & 3	159,380
25		4	805,558
26		5	813,129
27		6	973,777
28		8	985,269
29		9	1,073,402
30		10	1,319,580
31		11	1,319,580
32		12	1,676,000
33		13	969,729
34		14	1,032,972
35		15	973,624
36		16	1,032,908
37		17	953,110
38		18	953,430
39	Sher Pao Market, Committee chowk	11	15,780
40		30	57,914
41		31	7,890
42		32	15,780

Sr No	Name of Market	Shop Number	Amount Due (Rs)
43		33	30,120
44		36	9,205
45		37	15,780
46		38	43,152
47		67	7,780
48		68	17,629
49		75	12,022
50		76	27,730
51		77	24,894
52		78	7,890
53		79	7,890
54		81	3,945
55		84	7,890
56		85	7,890
57		86	7,890
58		87	11,475
59		88	37,291
60		90	5,780
61		93	7,890
62		94	19,582
63		96	2,550
64		97	10,200
65		98	2,550
66		100	5,100
67		102	2,550
68		103	28,182
69		104	3,900
70		105	12,366
71		107	18,640
72		111	12,366
73		115	43,152
74		116	43,152
75		117	15,780
76		122	5,100
77		127	20,894
78		128	59,374
79		137	194,120
80		138	32,589
81		139	172,978
82		140	23,841
83		141	546,756
84		142	433,190
85		143	89,560
86		144	12,405
87		145	181,070
88		146	348,205

Sr No	Name of Market	Shop Number	Amount Due (Rs)
89	Tailee Mohlla (Murree road)	1	52,406
90		14	57,623
91	Naz Market	Naz Hall	1,581,586
92		1	974,575
93		2	974,575
94		3	1,036,991
95		4	983,810
96		5	1,560,540
97		6	1,511,288
98	Mini Sports complex	1	398,978
99		2	437,978
100		3	198,289
101		4	271,223
102		5	401,396
103		6	354,120
104	Akhbar Market	3	22,870
105		4	17,016
106		5	3,180
107		6	20,702
108		7	22,776
109		16	53,633
110		17	33,444
111		29	15,228
112		30	16,613
113		31	38,517
114		33	32,082
115	Banni Market	8	5,358
116		18	10,716
117		69	2,679
118		109	8,436
119		110	4,248
120		116	20,448
121		178	10,716
122		187	4,248
123		208	5,358
124		212	10,716
125		285	20,716
126		244	14,288
127		255	29,292
128		258	10,716
129		269	4,004
130		278	4,428
131		337	2,679
132		346	14,628
133		347	3,684
134	Ghazani -II	12	68,072

Sr No	Name of Market	Shop Number	Amount Due (Rs)
135		49	44,204
136		168	13,199
137		182	4,296
138		183	67,366
139		187	35,044
140		188	38,508
141	Ghazani -IV	9	11,442
142		11	8,570
143		35	8,928
144		44	55,605
145		45	32,905
146		46	31,790
147	Street Habib Bank Bara market	1	156,792
148		2	156,792
149		3	156,792
150		4	156,792
151		5	156,792
152		6	156,792
153		7	156,792
154		8	156,792
155		9	158,908
156		10	158,908
157		11	158,908
158		12	158,908
159	Block-A	27	7,200
160	Block-B	75	16,512
161		96	18,612
162	Ideal park	2	5,502
163		3	10,968
164		13	5,448
165		17	5,694
166		30	3,000
167		39	2,400
168		49	2,400
169		52	2,400
170		53	2,400
171		54	2,400
172		62	2,400
173		63	3,000
174		80	3,000
175		87	2,400
176		91	9,800
177		93	2,400
178		95	2,400
179		96	6,936
180		104	6,000

Sr No	Name of Market	Shop Number	Amount Due (Rs)
181	Koora Gudam	15	2,491
182		27	2,400
183	Van stand	11	2,400
184		46	2,400
185		47	2,400
186		54	2,400
187		55	2,400
188		69	2,400
189		72	2,400
190		73	2,400
191		76	20,800
192		56-A	1,800
193		56-B	1,800
194		6	1,800
195		8	3,600
196		9	4,800
197	Suzuki stand	151	4,800
198		155	4,800
199		158	2,400
200		162	1,800
201		166-A	10,800
202		182	3,000
203		182	1,800
204	Masjid Block	201	1,800
205		205	3,600
206		206	3,600
207		207	1,800
208		Purani chungi	8,604
209		214	3,600
210		217	1,800
211	Fruit Block	233	3,600
212		234	3,600
213		124	9,600
214		125	4,800
215		126	4,800
216		127	4,800
217		140	4,800
218		141	4,800
219		146	4,800
220		147	4,800
221		152	4,800
222		153	4,800
223		154	4,800
224		156	19,200
225		157	2,400
226		158	14,400

Sr No	Name of Market	Shop Number	Amount Due (Rs)
227		161	14,400
228		162	4,800
229		163	14,400
230		164	4,800
231		165	4,800
232		167	4,800
233		169	2,400
234		173	4,800
235		4	1,800
236		3	3,600
237		10	3,600
238		11	3,600
239	Transport Block	11	2,400
240		25	1,800
241		32	2,400
242		45	2,400
243		48	4,800
244		74	4,800
245		75	4,800
246		PCA	17,556
247		PCA	20,592
248		PCA	38,352
	Total		34,136,030

Annexure-N
Para-5.4.3.1

Detail Receipt Head	Budget estimate for the FY 2017-18	Previous year FY 2016-17	Actual for the year FY 2017-18	Progressive
B01310-Other Collection	-	-	870,000	870,000
B02806-Tax on vehicles other than under motor vehicles act	-	-	165,900	165,900
C01601-Housebuilding advance	-	-	170,5000	170,500
C01605-Other	-	-	719,640	719,640
C02705-Collection of payment for service rendered	-	-	101,000	101,000
C02706-Others	-	-	4,000	4,000
C3515-Sale of forms and Registers	15,000	5,250	1,478,095	1,483,345
C03682-Grant from federal government in lieu of octroi / GST	-	-	155,690	155,690
CO3825-Collection of payments for service rendered	6,800,000	-	2,371,360	2,371,360
C03841-fees fines not specified elsewhere	-	-	764,700	764,700
CO388003-licence fee (Animal drawn vehicles)	-	-	12,366,791	12,366,790
CO388004-licence fee (Animal drawn vehicles)	-	-	57,734	57,734
C0388005-licence fee (handcarts)	-	-	902,722	902,722
C0388008-License and permit fee	-	-	23,575	23,575
C0388034-fine for encroachments	500,000	1,674,200	4,063,500	5,737,700
C0388040-fine levied	-	-	1,721,239	1,721,239
C0388063-Fee for fairs agriculture shows industrial exhibitions tournaments and other public events	3,722,000	572,996	2,081,952	2,654,948
C388064-entry fee for parks and playgrounds	9,707,000	4,605,094	11,769,636	16,374,730
C038803-rent of municipal property municipal urban land	-	11,832,134	10,680,856	22,512,990
C0388085-other rents	-	4,677,513	7,804,322	12,481,835
C0388086-road cutting charges	1,450,000	28,547	1,447,131	1,457,678
C0388087-copying fee	165,000	230,147	578,902	809,049
C0388091-other miscellaneous	300,000	3,335,202	1,983,459	5,318,661
E02550-recovery of loan	1,150,000	4,171,395	676,177,940	680,349,335
Board Tax	-	-	114,483	114,483
Misc income	-	32,684	84,338	117,022
Advance and deposits	-	235,991,392	-	235,991,392
Total	-	-	-	1,005,798,024

Annexure-O

Para-5.4.3.2

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
1	Block-A	1	18x12	2,500	18,501	1,482,082
2		2	18x12	1,494	11,056	885,692
3		3	18x12	1,620	11,988	960,389
4		4	18x12	1,522	11,263	902,292
5		5	18x12	1,558	11,530	923,634
6		6	18x12	1,813	13,417	1,074,806
7		7	18x12	1,536	11,367	910,591
8		8	18x12	1,582	11,707	937,862
9		9	18x12	1,510	11,174	895,178
10		10	18x12	1,820	13,468	1,078,956
11		11	18x12	1,520	11,248	901,106
12		11-A	18x12	500	3,700	296,416
13		12	18x12	1,391	10,294	824,631
14		13	18x12	1,394	10,316	826,409
15		14	18x12	1,392	10,301	825,224
16		15	18x12	1,523	11,271	902,885
17		16	18x12	1,417	10,486	840,044
18		16-A	18x12	1,785	13,209	1,058,207
19		17	18x12	1,404	10,390	832,338
20		18	18x12	1,435	10,619	850,715
21		19	18x12	1,600	11,840	948,533
22		20	18x12	1,616	11,959	958,018
23		21	18x12	2,183	16,155	1,294,154
24		21-A	18x12	300	2,220	177,850
25		22	18x12	1,493	11,049	885,100
26		23	18x12	1,494	11,056	885,692
27		24	18x12	1,645	12,173	975,210
28		25	18x12	1,290	9,546	764,755
29		26	18x12	1,572	11,633	931,933
30		27	18x12	400	2,960	237,133
31		28	18x12	1,259	9,317	746,377
32		29	18x12	1,567	11,596	928,969
33		30	18x12	1,525	11,285	904,070
34		31	18x12	1,369	10,131	811,588
35		32	18x12	1,304	9,650	773,054
36		32-A	18x12	1,014	7,504	601,133
37		33	18x12	1,245	9,213	738,077
38		34	18x12	1,245	9,213	738,077
39		35	18x12	1,307	9,672	774,833
40		36	18x12	1,218	9,014	722,071
41		37	18x12	1,244	9,206	737,484
42		37-A	18x12	1,459	10,797	864,943
43		38	18x12	1,109	8,207	657,452
44		39	18x12	1,177	8,710	697,764
45		40	18x12	1,217	9,006	721,478
46	block-B	41	18x12	1,385	10,249	821,074
47		42	18x12	1,675	12,395	992,995

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
48		43	18x12	1,665	12,321	987,067
49		44	18x12	1,258	9,310	745,784
50		45	18x12	1,735	12,839	1,028,565
51		46	18x12	1,761	13,032	1,043,979
52		47	18x12	1,786	13,217	1,058,800
53		48	18x12	1,650	12,210	978,174
54		49	18x12	1,761	13,032	1,043,979
55		50	18x12	1,761	13,032	1,043,979
56		51	18x12	1,788	13,232	1,059,985
57		52	18x12	15,174	112,291	8,995,648
58		52-A	18x12	15,174	112,291	8,995,648
59		53	18x12	1,660	12,284	984,103
60		54	18x12	1,788	13,232	1,059,985
61		55	18x12	1,611	11,922	955,054
62		56	18x12	1,600	11,840	948,533
63		57	18x12	NIL	#VALUE!	-
64		58	18x12	1,810	13,394	1,073,028
65		59	18x12	1,705	12,617	1,010,780
66		60	18x12	1,705	12,617	1,010,780
67		61	18x12	1,764	13,054	1,045,757
68		62	18x12	5,004	37,031	2,966,536
69		63	18x12	2,156	15,955	1,278,148
70		64	18x12	2,361	17,472	1,399,679
71		64-A	18x12	300	2,220	177,850
72		64-B	18x12	300	2,220	177,850
73		65	18x12	1,807	13,372	1,071,249
74		66	18x12	1,480	10,952	877,393
75		67	18x12	1,139	8,429	675,237
76		68	18x12	2,258	16,710	1,338,617
77		69	18x12	1,169	8,651	693,022
78		70	18x12	2,260	16,725	1,339,803
79		71	18x12	2,158	15,970	1,279,334
80		72	18x12	2,215	16,392	1,313,125
81		73	18x12	1,932	14,297	1,145,353
82		74	18x12	15,174	112,291	8,995,648
83		74-A	18x12	15,174	112,291	8,995,648
84		75	18x12	1,376	10,183	815,738
85		76	18x12	2,158	15,970	1,279,334
86		77	18x12	5,145	38,074	3,050,126
87		78	18x12	5,145	38,074	3,050,126
88		79	18x12	NIL	#VALUE!	-
89		80	18x12	NIL	#VALUE!	-
90		81	18x12	1,091	8,074	646,781
91		82	18x12	NIL	#VALUE!	-
92		83	18x12	1,041	7,704	617,139
93		84	18x12	3,376	24,983	2,001,404
94		85	18x12	1,350	9,990	800,325
95		86	18x12	1,041	7,704	617,139
96		86-A	18x12	1,463	10,827	867,315
97		86-B	18x12	1,463	10,827	867,315

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
98		87	18x12	2,236	16,547	1,325,575
99		88	18x12	1,349	9,983	799,732
100		89	18x12	1,430	10,582	847,751
101		90	18x12	500	3,700	296,416
102		91	18x12	500	3,700	296,416
103		92	18x12	1,092	8,081	647,374
104		93	18x12	2,051	15,178	1,215,900
105		94	18x12	1,973	14,601	1,169,659
106		95	18x12	2,012	14,889	1,192,780
107		95-A	18x12	2,195	16,244	1,301,268
108		96	18x12	3,102	22,956	1,838,968
109		96-A	18x12	1,227	9,080	727,406
110		97	18x12	1,360	10,064	806,253
111		98	18x12	400	2,960	237,133
112		99	18x12	969	7,171	574,455
113	Block-C	100	18x12	988	7,311	585,719
114		101	18x12	816	6,039	483,752
115		102	18x12	1,195	8,843	708,435
116		103	18x12	1,698	12,566	1,006,630
117		104	18x12	817	6,046	484,345
118		105	18x12	1,118	8,273	662,787
119		106	18x12	2,286	16,917	1,355,216
120		107	18x12	2,176	16,103	1,290,005
121		108	18x12	2,595	19,204	1,538,402
122		109	18x12	2,215	16,392	1,313,125
123		110	18x12	1,821	13,476	1,079,549
124		111	18x12	1,041	7,704	617,139
125		112	18x12	1,873	13,861	1,110,376
126		113	18x12	1,995	14,763	1,182,702
127		113-A	18x12	629	4,655	372,892
128		114	18x12	1,837	13,594	1,089,034
129		114-A	18x12	1,301	9,628	771,276
130		115	18x12	1,915	14,171	1,135,275
131		116	18x12	1,556	11,515	922,448
132		117	18x12	1,893	14,009	1,122,233
133		118	18x12	1,966	14,549	1,165,510
134		119	18x12	2,382	17,627	1,412,128
135		120	18x12	1,915	14,171	1,135,275
136		121	18x12	1,937	14,334	1,148,318
137		122	18x12	1,814	13,424	1,075,399
138		123	18x12	1,726	12,773	1,023,230
139		124	18x12	1,620	11,988	960,389
140		125	18x12	1,423	10,531	843,601
141		126	18x12	500	3,700	296,416
142		127	18x12	1,138	8,421	674,644
143		128	18x12	1,673	12,381	991,810
144		129	18x12	1,163	8,606	689,465
145		130	18x12	1,134	8,392	672,273
146		131	18x12	1,777	13,150	1,053,464
147		132	18x12	1,619	11,981	959,797

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
148		133	18x12	1,134	8,392	672,273
149		134	18x12	500	3,700	296,416
150		135	18x12	1,642	12,151	973,432
151		136	18x12	1,381	10,220	818,702
152		137	18x12	1,090	8,066	646,188
153		138	18x12	1,118	8,273	662,787
154		139	18x12	1,076	7,963	637,888
155		140	18x12	police	#VALUE!	-
156	Block-D	141	18x12	1,869	13,831	1,108,005
157		142	18x12	1,135	8,399	672,865
158		143	18x12	2,412	17,849	1,429,913
159		144	18x12	2,024	14,978	1,199,894
160		145	18x12	1,134	8,392	672,273
161		146	18x12	1,162	8,599	688,872
162		147	18x12	1,162	8,599	688,872
163		148	18x12	1,162	8,599	688,872
164		149	18x12	1,090	8,066	646,188
165		150	18x12	1,134	8,392	672,273
166		151	18x12	1,134	8,392	672,273
167		152	18x12	1,090	8,066	646,188
168		153	18x12	1,162	8,599	688,872
169		154	18x12	1,185	8,769	702,507
170		155	18x12	1,090	8,066	646,188
171		156	18x12	1,090	8,066	646,188
172		157	18x12	1,198	8,865	710,214
173		158	18x12	1,171	8,666	694,207
174		159	18x12	1,200	8,880	711,400
175		160	18x12	1,100	8,140	652,116
176		161	18x12	1,090	8,066	646,188
177		162	18x12	1,360	10,064	806,253
178		163	18x12	1,035	7,659	613,582
179	TOLL PLAZA	1	12x10	300	2,220	177,850
180		2	12x10	300	2,220	177,850
181		3	12x10	300	2,220	177,850
182		4	12x10	300	2,220	177,850
183		5	12x10	300	2,220	177,850
184	IDEALPARK	1	15x9	826	6,113	489,680
185		2	15x9	826	6,113	489,680
186		3	15x9	890	6,586	527,621
187		4	15x9	840	6,216	497,980
188		5	15x9	819	6,061	485,530
189		6	15x9	881	6,520	522,286
190		7	15x9	854	6,320	506,279
191		8	15x9	904	6,690	535,921
192		9	15x9	827	6,120	490,273
193		10	15x9	841	6,224	498,573
194		11	15x9	855	6,327	506,872
195		12	15x9	896	6,631	531,178
196		13	15x9	843	6,238	499,758
197		14	15x9	1,457	10,782	863,758

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
198		15	15x9	1,457	10,782	863,758
199		16	15x9	1,407	10,412	834,116
200		17	15x9	1,407	10,412	834,116
201		18	15x9	1,407	10,412	834,116
202		19	15x9	1,457	10,782	863,758
203		20	15x9	1,407	10,412	834,116
204		21	15x9	1,457	10,782	863,758
205		22	15x9	1,457	10,782	863,758
206		23	15x9	1,457	10,782	863,758
207		24	15x9	1,407	10,412	834,116
208		25	15x9	1,407	10,412	834,116
209		26	15x9	1,457	10,782	863,758
210		27	15x9	1,407	10,412	834,116
211		28	15x9	1,457	10,782	863,758
212		29	15x9	1,457	10,782	863,758
213		30	15x9	1,457	10,782	863,758
214		31	15x9	1,457	10,782	863,758
215		32	15x9	1,407	10,412	834,116
216		33	15x9	1,457	10,782	863,758
217		34	15x9	1,457	10,782	863,758
218		35	15x9	1,216	8,999	720,885
219		36	15x9	1,264	9,354	749,341
220		37	15x9	1,568	11,604	929,562
221		38	15x9	1,485	10,989	880,357
222		1	13x9	300	2,220	177,850
223		2	13x9	300	2,220	177,850
224		3	13x9	300	2,220	177,850
225		4	13x9	300	2,220	177,850
226		5	13x9	300	2,220	177,850
227	Hotel NO.1		32x12	914	6,764	541,849
228		2	32x12	914	6,764	541,849
229		3	32x12	914	6,764	541,849
230		4	32x12	949	7,023	562,599
231		5	32x12	949	7,023	562,599
232		6	32x12	949	7,023	562,599
233		7	32x12	914	6,764	541,849
234		8	32x12	914	6,764	541,849
235		9	32x12	914	6,764	541,849
236		10	32x12	914	6,764	541,849
237		11	32x12	914	6,764	541,849
238		12	32x12	914	6,764	541,849
239		13	32x12	914	6,764	541,849
240		14	32x12	914	6,764	541,849
241		15	32x12	949	7,023	562,599
242		16	32x12	914	6,764	541,849
243		17	32x12	949	7,023	562,599
244		18	32x12	949	7,023	562,599
245		19	32x12	914	6,764	541,849
246		20	20x6	500	3,700	296,416
247		21	32x12	914	6,764	541,849

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
248		22	20x6	500	3,700	296,416
249		23	20x6	400	2,960	237,133
250		24	20x6	400	2,960	237,133
251		25	20x6	400	2,960	237,133
252		26	20x6	400	2,960	237,133
253		27	20x6	400	2,960	237,133
254		28	20x6	400	2,960	237,133
255		29	20x6	500	3,700	296,416
256		30	20x6	500	3,700	296,416
257		31	20x6	400	2,960	237,133
258		32	20x6	400	2,960	237,133
259		33	20x6	400	2,960	237,133
260		34	20x6	400	2,960	237,133
261		35	20x6	400	2,960	237,133
262		36	20x6	400	2,960	237,133
263		37	20x6	400	2,960	237,133
264		38	20x6	400	2,960	237,133
265		39	20x6	400	2,960	237,133
266		40	20x6	400	2,960	237,133
267		41	20x6	400	2,960	237,133
268		42	20x6	400	2,960	237,133
269		43	20x6	400	2,960	237,133
270		44	20x6	400	2,960	237,133
271		45	20x6	400	2,960	237,133
272		46	20x6	500	3,700	296,416
273		47	20x6	914	6,764	541,849
274		48	20x6	400	2,960	237,133
275		49	20x6	400	2,960	237,133
276		50	20x6	400	2,960	237,133
277		51	20x6	400	2,960	237,133
278		52	20x6	400	2,960	237,133
279		53	20x6	400	2,960	237,133
280		54	20x6	400	2,960	237,133
281		55	20x6	400	2,960	237,133
282		56	20x6	400	2,960	237,133
283		57	20x6	400	2,960	237,133
284		58	20x6	400	2,960	237,133
285		59	20x6	400	2,960	237,133
286		60	20x6	400	2,960	237,133
287		61	20x6	400	2,960	237,133
288		62	20x6	400	2,960	237,133
289		63	20x6	500	3,700	296,416
290		64		914	6,764	541,849
291		65	20x6	400	2,960	237,133
292		66	20x6	400	2,960	237,133
293		67	20x6	400	2,960	237,133
294		68	20x6	400	2,960	237,133
295		69	20x6	400	2,960	237,133
296		70	20x6	400	2,960	237,133
297		71	20x6	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
298		72	20x6	400	2,960	237,133
299		73	20x6	400	2,960	237,133
300		74	20x6	400	2,960	237,133
301		75	20x6	400	2,960	237,133
302		76	20x6	400	2,960	237,133
303		77	20x6	400	2,960	237,133
304		78	20x6	400	2,960	237,133
305		79	20x6	400	2,960	237,133
306		80	20x6	500	3,700	296,416
307		81	20x6	500	3,700	296,416
308		82	20x6	500	3,700	296,416
309		83	20x6	400	2,960	237,133
310		84	20x6	400	2,960	237,133
311		85	20x6	400	2,960	237,133
312		86	20x6	400	2,960	237,133
313		87	20x6	400	2,960	237,133
314		88	20x6	400	2,960	237,133
315		89	20x6	400	2,960	237,133
316		90	20x6	400	2,960	237,133
317		91	20x6	400	2,960	237,133
318		92	20x6	400	2,960	237,133
319		93	20x6	400	2,960	237,133
320		94	20x6	400	2,960	237,133
321		95	20x6	400	2,960	237,133
322		96	20x12	1,734	12,832	1,027,972
323		97	20x6	400	2,960	237,133
324		98	20x6	500	3,700	296,416
325		99	20x6	500	3,700	296,416
326		100	20x6	500	3,700	296,416
327		101	20x6	500	3,700	296,416
328		102	20x6	500	3,700	296,416
329		103	20x6	500	3,700	296,416
330		104	20x6	500	3,700	296,416
331		105	20x6	500	3,700	296,416
332		106	20x6	500	3,700	296,416
333		107	20x6	500	3,700	296,416
334		108	20x6	500	3,700	296,416
335		109	20x6	500	3,700	296,416
336		110	20x6	500	3,700	296,416
337		111	20x6	500	3,700	296,416
338		112	20x6	500	3,700	296,416
339		113	20x6	500	3,700	296,416
340		114	20x6	500	3,700	296,416
341		115	20x6	500	3,700	296,416
342		116	20x6	500	3,700	296,416
343		117	20x6	500	3,700	296,416
344		118	20x6	500	3,700	296,416
345		119	20x6	500	3,700	296,416
346		120	20x6	500	3,700	296,416
347		121	20x6	500	3,700	296,416

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
348		122	20x6	500	3,700	296,416
349	Koora Gudam	1	20x6	400	2,960	237,133
350		2	20x6	300	2,220	177,850
351		3	20x6	300	2,220	177,850
352		4	20x6	400	2,960	237,133
353		5	20x6	300	2,220	177,850
354		6	20x6	400	2,960	237,133
355		7	20x6	300	2,220	177,850
356		8	20x6	300	2,220	177,850
357		9	20x6	400	2,960	237,133
358		10	20x6	400	2,960	237,133
359		11	20x6	300	2,220	177,850
360		12	20x6	400	2,960	237,133
361		13	20x6	300	2,220	177,850
362		14	20x6	400	2,960	237,133
363		15	20x6	400	2,960	237,133
364		16	20x6	400	2,960	237,133
365		17	20x6	300	2,220	177,850
366		18	20x6	400	2,960	237,133
367		19	20x6	400	2,960	237,133
368		20	20x6	400	2,960	237,133
369		21	20x6	400	2,960	237,133
370		22	20x6	400	2,960	237,133
371		23	20x6	400	2,960	237,133
372		24	20x6	400	2,960	237,133
373		25	20x6	400	2,960	237,133
374		26	20x6	300	2,220	177,850
375		27	20x6	400	2,960	237,133
376		28	20x6	400	2,960	237,133
377		29	20x6	300	2,220	177,850
378		30	20x6	400	2,960	237,133
379		31	20x6	300	2,220	177,850
380		32	20x6	300	2,220	177,850
381		33	20x6	400	2,960	237,133
382		34	20x6	300	2,220	177,850
383		27	20x6	300	2,220	177,850
384		28	20x6	300	2,220	177,850
385		30	20x6	300	2,220	177,850
386		33	20x6	400	2,960	237,133
387		35	20x6	300	2,220	177,850
388		36	20x6	NIL	#VALUE!	-
389		37	20x6	NIL	#VALUE!	-
390		38	20x6	400	2,960	237,133
391		39	20x6	400	2,960	237,133
392		40	20x6	300	2,220	177,850
393		41	20x6	300	2,220	177,850
394		42	20x6	NIL	#VALUE!	-
395		43	20x6	NIL	#VALUE!	-
396		44	20x6	400	2,960	237,133
397		45	20x6	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
398		46	20x6	NIL	#VALUE!	-
399		47	20x6	300	2,220	177,850
400		48	20x6	300	2,220	177,850
401	Van Stand	1	20x6	400	2,960	237,133
402		2	20x6	400	2,960	237,133
403		3	20x6	400	2,960	237,133
404		4	20x6	400	2,960	237,133
405		5	20x6	400	2,960	237,133
406		6	20x6	400	2,960	237,133
407		7	20x6	400	2,960	237,133
408		8	20x6	400	2,960	237,133
409		9	20x6	400	2,960	237,133
410		10	20x6	400	2,960	237,133
411		11	20x6	400	2,960	237,133
412		12	20x6	400	2,960	237,133
413		13	20x6	400	2,960	237,133
414		14	20x6	400	2,960	237,133
415		15	20x6	400	2,960	237,133
416		16	20x6	400	2,960	237,133
417		17	20x6	400	2,960	237,133
418		18	20x6	400	2,960	237,133
419		19	20x6	400	2,960	237,133
420		20	20x6	400	2,960	237,133
421		21	20x6	400	2,960	237,133
422		22	20x6	400	2,960	237,133
423		23	20x6	400	2,960	237,133
424		24	20x6	400	2,960	237,133
425		25	20x6	400	2,960	237,133
426		26	20x6	400	2,960	237,133
427		27	20x6	400	2,960	237,133
428		28	20x6	400	2,960	237,133
429		29	20x6	400	2,960	237,133
430		30	20x6	400	2,960	237,133
431		31	20x6	400	2,960	237,133
432		32	20x6	400	2,960	237,133
433		33	20x6	400	2,960	237,133
434		34	20x6	400	2,960	237,133
435		35	20x6	400	2,960	237,133
436		36	20x6	400	2,960	237,133
437		37	20x6	400	2,960	237,133
438		38	20x6	400	2,960	237,133
439		39	20x6	400	2,960	237,133
440		40	20x6	400	2,960	237,133
441		41	20x6	400	2,960	237,133
442		42	20x6	400	2,960	237,133
443		43	20x6	400	2,960	237,133
444		44	20x6	400	2,960	237,133
445		45	20x6	400	2,960	237,133
446		46	20x6	400	2,960	237,133
447		47	20x6	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
448		48	20x6	400	2,960	237,133
449		49	20x6	400	2,960	237,133
450		50	20x6	400	2,960	237,133
451		51	20x6	400	2,960	237,133
452		52	20x6	400	2,960	237,133
453		53	20x6	400	2,960	237,133
454		54	20x6	400	2,960	237,133
455		55	20x6	400	2,960	237,133
456		56	20x6	400	2,960	237,133
457		57	20x6	400	2,960	237,133
458		58	20x6	400	2,960	237,133
459		59	20x6	400	2,960	237,133
460		60	20x6	400	2,960	237,133
461		61	20x6	400	2,960	237,133
462		62	20x6	400	2,960	237,133
463		63	20x6	400	2,960	237,133
464		64	20x6	400	2,960	237,133
465		65	20x6	400	2,960	237,133
466		66	20x6	400	2,960	237,133
467		67	20x6	400	2,960	237,133
468		68	20x6	400	2,960	237,133
469		69	20x6	400	2,960	237,133
470		70	20x6	400	2,960	237,133
471		71	20x6	400	2,960	237,133
472		72	20x6	400	2,960	237,133
473		73	20x6	400	2,960	237,133
474		74	20x6	400	2,960	237,133
475		75	20x6	400	2,960	237,133
476		76	20x6	400	2,960	237,133
477		77	20x6	400	2,960	237,133
478		56-A	20x6	300	2,220	177,850
479		56-B	20x6	300	2,220	177,850
480		1	20x6	400	2,960	237,133
481		2	20x6	300	2,220	177,850
482		3	20x6	300	2,220	177,850
483		4	20x6	300	2,220	177,850
484		5	20x6	300	2,220	177,850
485		6	20x6	300	2,220	177,850
486		7	20x6	NIL	#VALUE!	-
487		8	20x6	300	2,220	177,850
488		9	20x6	400	2,960	237,133
489		10	20x6	300	2,220	177,850
490		11	20x6	NIL	#VALUE!	-
491		12	20x6	NIL	#VALUE!	-
492		13	20x6	300	2,220	177,850
493		1	20x6	400	2,960	237,133
494	Tanga Stand	78	20x6	1,734	12,832	1,027,972
495		79	20x6	400	2,960	237,133
496		80	20x6	400	2,960	237,133
497		81	20x6	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
498		82	20x6	400	2,960	237,133
499		83	20x6	400	2,960	237,133
500		84	20x6	400	2,960	237,133
501		85	20x6	400	2,960	237,133
502		86	20x6	400	2,960	237,133
503		87	20x6	400	2,960	237,133
504		88	20x6	400	2,960	237,133
505		89	20x6	400	2,960	237,133
506		90	20x6	400	2,960	237,133
507		91	20x6	400	2,960	237,133
508		92	20x6	400	2,960	237,133
509		93	20x6	400	2,960	237,133
510		94	20x6	400	2,960	237,133
511		94	20x6	400	2,960	237,133
512		96	20x6	400	2,960	237,133
513		97	20x6	400	2,960	237,133
514		98	20x6	1,734	12,832	1,027,972
515		99	20x6	400	2,960	237,133
516		100	20x6	400	2,960	237,133
517		101	20x6	400	2,960	237,133
518		102	20x6	400	2,960	237,133
519		103	20x6	400	2,960	237,133
520		104	20x6	400	2,960	237,133
521		105	20x6	400	2,960	237,133
522		106	20x6	400	2,960	237,133
523		107	20x6	400	2,960	237,133
524		108	20x6	400	2,960	237,133
525		109	20x6	400	2,960	237,133
526		110	20x6	400	2,960	237,133
527		111	20x6	400	2,960	237,133
528		112	20x6	400	2,960	237,133
529		113	20x6	400	2,960	237,133
530		114	20x6	400	2,960	237,133
531		115	20x6	400	2,960	237,133
532		116	20x6	400	2,960	237,133
533		117	20x6	400	2,960	237,133
534		118	20x6	400	2,960	237,133
535		119-A	20x6	300	2,220	177,850
536		119-B	20x6	300	2,220	177,850
537		119-C	20x6	300	2,220	177,850
538		120	20x6	400	2,960	237,133
539		121	20x6	400	2,960	237,133
540		122	20x6	400	2,960	237,133
541		123	20x6	400	2,960	237,133
542		124	20x6	400	2,960	237,133
543		125	20x6	400	2,960	237,133
544		126	20x6	400	2,960	237,133
545		127	20x6	400	2,960	237,133
546		128	20x6	400	2,960	237,133
547		129	20x6	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
548		130	20x6	400	2,960	237,133
549		131	20x6	400	2,960	237,133
550		132	20x6	400	2,960	237,133
551		133	20x6	400	2,960	237,133
552		134	20x6	400	2,960	237,133
553		135	20x6	400	2,960	237,133
554		136	20x6	400	2,960	237,133
555	Suzuki Stand	137-A	20x6	783	5,794	464,188
556		137-B	20x6	300	2,220	177,850
557		138	20x6	400	2,960	237,133
558		139	20x6	400	2,960	237,133
559		140	20x6	400	2,960	237,133
560		141	20x6	400	2,960	237,133
561		142	20x6	400	2,960	237,133
562		143	20x6	400	2,960	237,133
563		144	20x6	400	2,960	237,133
564		145	20x6	400	2,960	237,133
565		146	20x6	400	2,960	237,133
566		147	20x6	400	2,960	237,133
567		148	20x6	400	2,960	237,133
568		149	20x6	1,734	12,832	1,027,972
569		150	20x6	400	2,960	237,133
570		151	20x6	400	2,960	237,133
571		152	20x6	1,339	9,909	793,803
572		153	20x6	NIL	#VALUE!	-
573		154	20x6	400	2,960	237,133
574		155	20x6	400	2,960	237,133
575		156	20x6	400	2,960	237,133
576		157	20x6	400	2,960	237,133
577		158	20x6	400	2,960	237,133
578		159	20x6	500	3,700	296,416
579		160	20x6	400	2,960	237,133
580		161	20x6	300	2,220	177,850
581		161-A	20x6	300	2,220	177,850
582		162	20x6	300	2,220	177,850
583		162-A	20x6	300	2,220	177,850
584		163	20x6	300	2,220	177,850
585		163-A	20x6	300	2,220	177,850
586		164	20x6	NIL	#VALUE!	-
587		165	20x6	300	2,220	177,850
588		165-A	20x6	300	2,220	177,850
589		166	20x6	300	2,220	177,850
590		166-A	20x6	300	2,220	177,850
591		167	20x6	500	3,700	296,416
592		168	20x6	NIL	#VALUE!	-
593		169	20x6	500	3,700	296,416
594		170	20x6	500	3,700	296,416
595		171	20x6	NIL	#VALUE!	-
596		172	20x6	500	3,700	296,416
597		173	20x6	300	2,220	177,850

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
598		173-A	20x6	300	2,220	177,850
599		174	20x6	300	2,220	177,850
600		175	20x6	587	4,344	347,993
601		176	20x6	400	2,960	237,133
602		177	20x6	400	2,960	237,133
603		178	20x6	300	2,220	177,850
604		179	20x6	300	2,220	177,850
605		180	20x6	300	2,220	177,850
606		181	20x6	300	2,220	177,850
607		182	20x6	300	2,220	177,850
608		183	20x6	300	2,220	177,850
609		184	20x6	300	2,220	177,850
610		185	20x6	300	2,220	177,850
611		186	20x6	300	2,220	177,850
612		187	20x6	300	2,220	177,850
613		188	20x6	300	2,220	177,850
614		189	20x6	300	2,220	177,850
615		190	20x6	300	2,220	177,850
616	Masjid Block	191	20x6	783	5,794	464,188
617		192	20x6	300	2,220	177,850
618		193	20x6	300	2,220	177,850
619		194	20x6	300	2,220	177,850
620		195	20x6	400	2,960	237,133
621		196	20x6	300	2,220	177,850
622		197	20x6	300	2,220	177,850
623		198	20x6	300	2,220	177,850
624		199	20x6	300	2,220	177,850
625		200	20x6	300	2,220	177,850
626		201	20x6	300	2,220	177,850
627		202	20x6	300	2,220	177,850
628		203	20x6	300	2,220	177,850
629		203-A	20x6	300	2,220	177,850
630		203-B	20x6	400	2,960	237,133
631	Suzuki Stand	204	20x6	300	2,220	177,850
632		204-A	20x6	300	2,220	177,850
633		205	20x6	300	2,220	177,850
634		206	20x6	300	2,220	177,850
635		207	20x6	300	2,220	177,850
636		208	20x6	300	2,220	177,850
637		209	20x6	783	5,794	464,188
638		210	20x6	783	5,794	464,188
639		211	20x6	783	5,794	464,188
640	Chungi		20x6	500	3,700	296,416
641	Tea shop		20x6	300	2,220	177,850
642	old Chngi		20x6	6,434	47,613	3,814,287
643	Fruit Block	212	10x8	300	2,220	177,850
644		213	10x8	783	5,794	464,188
645		214	10x8	300	2,220	177,850
646		215	10x8	300	2,220	177,850
647		216	10x8	300	2,220	177,850

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
648		217	10x8	300	2,220	177,850
649		218	10x8	300	2,220	177,850
650		219	10x8	300	2,220	177,850
651		220	10x8	300	2,220	177,850
652		221	10x8	300	2,220	177,850
653		222	10x8	783	5,794	464,188
654		223	10x8	300	2,220	177,850
655		224	10x8	783	5,794	464,188
656		225	10x8	783	5,794	464,188
657		226	10x8	783	5,794	464,188
658		227	10x8	300	2,220	177,850
659		228	10x8	300	2,220	177,850
660		229	10x8	300	2,220	177,850
661		230	10x8	783	5,794	464,188
662		231	10x8	783	5,794	464,188
663		232	10x8	300	2,220	177,850
664		233	10x8	300	2,220	177,850
665		234	10x8	300	2,220	177,850
666		124	20x6	400	2,960	237,133
667		125	20x6	400	2,960	237,133
668		127	20x6	400	2,960	237,133
669		126	20x6	400	2,960	237,133
670		128	20x6	400	2,960	237,133
671		129	20x6	400	2,960	237,133
672		130	20x6	400	2,960	237,133
673		131	20x6	400	2,960	237,133
674		132	20x6	400	2,960	237,133
675		133	20x6	400	2,960	237,133
676		134	20x6	400	2,960	237,133
677		135	20x6	400	2,960	237,133
678		136	20x6	400	2,960	237,133
679		137	20x6	400	2,960	237,133
680		138	20x6	400	2,960	237,133
681		139	20x6	400	2,960	237,133
682		140	20x6	400	2,960	237,133
683		141	20x6	400	2,960	237,133
684		142	20x6	400	2,960	237,133
685		143	20x6	400	2,960	237,133
686		144	20x6	400	2,960	237,133
687		145	20x6	400	2,960	237,133
688		146	20x6	400	2,960	237,133
689		147	20x6	400	2,960	237,133
690		148	20x6	400	2,960	237,133
691		149	20x6	400	2,960	237,133
692		150	20x6	400	2,960	237,133
693		151	20x6	400	2,960	237,133
694		152	20x6	400	2,960	237,133
695		153	20x6	400	2,960	237,133
696		154	20x6	400	2,960	237,133
697		156	20x6	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
698		157	20x6	400	2,960	237,133
699		158	20x6	400	2,960	237,133
700		159	20x6	400	2,960	237,133
701		160	20x6	400	2,960	237,133
702		161	20x6	400	2,960	237,133
703		162	20x6	400	2,960	237,133
704		163	20x6	400	2,960	237,133
705		164	20x6	400	2,960	237,133
706		165	20x6	400	2,960	237,133
707		166	20x6	400	2,960	237,133
708		167	20x6	400	2,960	237,133
709		168	20x6	400	2,960	237,133
710		169	20x6	400	2,960	237,133
711		170	20x6	400	2,960	237,133
712		171	20x6	400	2,960	237,133
713		172	20x6	NIL	#VALUE!	-
714		173	20x6	400	2,960	237,133
715		174	20x6	400	2,960	237,133
716		175	20x6	400	2,960	237,133
717		176	20x6	400	2,960	237,133
718		177	20x6	400	2,960	237,133
719		178	20x6	400	2,960	237,133
720	NEAR NBP	1	8.5X5.75	300	2,220	177,850
721		2	8.5X5.75	300	2,220	177,850
722		3	8.5X5.75	300	2,220	177,850
723		4	8.5X5.75	300	2,220	177,850
724		5	8.5X5.75	300	2,220	177,850
725		6	8.5X5.75	300	2,220	177,850
726		7	8.5X5.75	300	2,220	177,850
727		8	8.5X5.75	400	2,960	237,133
728		1	6x4	300	2,220	177,850
729		1-A	6x4	300	2,220	177,850
730		2	6x4	300	2,220	177,850
731		3	6x4	300	2,220	177,850
732		4	6x4	300	2,220	177,850
733		5	6x4	300	2,220	177,850
734		6	6x4	300	2,220	177,850
735		7	6x4	300	2,220	177,850
736		8	6x4	300	2,220	177,850
737		9	6x4	300	2,220	177,850
738		10	6x4	300	2,220	177,850
739		11	6x4	300	2,220	177,850
740		12	6x4	300	2,220	177,850
741		13	6x4	300	2,220	177,850
742		14	6x4	300	2,220	177,850
743		15	6x4	300	2,220	177,850
744	Transport Block	1-A	14x9	NIL	#VALUE!	-
745		1-B	14x9	NIL	#VALUE!	-
746		1	14x9	400	2,960	237,133
747		2	14x9	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
748		3	14x9	400	2,960	237,133
749		4	14x9	400	2,960	237,133
750		5	14x9	400	2,960	237,133
751		6	14x9	400	2,960	237,133
752		7	14x9	1,826	13,513	1,082,513
753		8	14x9	400	2,960	237,133
754		9	14x9	400	2,960	237,133
755		10	14x9	400	2,960	237,133
756		11	14x9	400	2,960	237,133
757		12	14x9	400	2,960	237,133
758		13	14x9	400	2,960	237,133
759		14	14x9	400	2,960	237,133
760		15	14x9	400	2,960	237,133
761		16	14x9	400	2,960	237,133
762		17	14x9	400	2,960	237,133
763		18	14x9	400	2,960	237,133
764		19	14x9	400	2,960	237,133
765		20	14x9	400	2,960	237,133
766		21	14x9	400	2,960	237,133
767		22	14x9	400	2,960	237,133
768		23	14x9	400	2,960	237,133
769		24	14x9	400	2,960	237,133
770		25	14x9	400	2,960	237,133
771		26	14x9	400	2,960	237,133
772		27	14x9	400	2,960	237,133
773		28	14x9	400	2,960	237,133
774		29	14x9	400	2,960	237,133
775		30	14x9	400	2,960	237,133
776		31	14x9	400	2,960	237,133
777		32	14x9	400	2,960	237,133
778		33	14x9	400	2,960	237,133
779		34	14x9	400	2,960	237,133
780		35	14x9	400	2,960	237,133
781		36	14x9	400	2,960	237,133
782		37	14x9	400	2,960	237,133
783		38	14x9	400	2,960	237,133
784		39	14x9	888	6,571	526,436
785		40	14x9	400	2,960	237,133
786		41	14x9	400	2,960	237,133
787		42	14x9	400	2,960	237,133
788		43	14x9	40	296	23,713
789		44	14x9	400	2,960	237,133
790		45	14x9	400	2,960	237,133
791		46	14x9	400	2,960	237,133
792		47	14x9	400	2,960	237,133
793		48	14x9	400	2,960	237,133
794		49	14x9	400	2,960	237,133
795		50	14x9	400	2,960	237,133
796		51	14x9	400	2,960	237,133
797		51-A	14x9	400	2,960	237,133

Sr No.	Location	Shop No	Size of Shop (ft)	Rent Fixed in 1997 (Rs)	Rent to be in 2018 @ 10% Increase	Total Rent recoverable (Rs)
798		52	14x9	400	2,960	237,133
799		53	14x9	400	2,960	237,133
800		54	14x9	400	2,960	237,133
801		55	14x9	400	2,960	237,133
802		56	14x9	400	2,960	237,133
803		57	14x9	400	2,960	237,133
804		58	14x9	400	2,960	237,133
805		59	14x9	400	2,960	237,133
806		60	14x9	400	2,960	237,133
807		61	14x9	400	2,960	237,133
808		62	14x9	400	2,960	237,133
809		63	14x9	400	2,960	237,133
810		64	14x9	400	2,960	237,133
811		65	14x9	400	2,960	237,133
812		66	14x9	400	2,960	237,133
813		67	14x9	400	2,960	237,133
814		68	14x9	400	2,960	237,133
815		69	14x9	400	2,960	237,133
816		70	14x9	400	2,960	237,133
817		71	14x9	400	2,960	237,133
818		72	14x9	400	2,960	237,133
819		73	14x9	400	2,960	237,133
820		74	14x9	400	2,960	237,133
821		75	14x9	400	2,960	237,133
822		76	14x9	400	2,960	237,133
823		77	14x9	400	2,960	237,133
824		78	12x10	1,239	9,169	734,520
825		97-A	20x6	1,810	13,394	1,073,028
826	Shop opposite Adil Hotel		8x8	-	-	-
827	Shop behind Masjid		18x9	3,540	26,197	2,098,629
828	1/2 part of chungi			2,200	16,281	1,304,233
829	1/2 part of chungi			2,200	16,281	1,304,233
830	Shop of stairs		10x9	2,062	15,259	1,222,422
831	Near latrines 5-A		13x10	2,178	16,118	1,291,190
832	Near latrines 5-B		13x11.50	2,512	18,589	1,489,196
833		122	14x8	1,809	13,387	1,072,435
834		6	10x9	2,011	14,882	1,192,187
835	Shop 8X4		8x6	1,171	8,666	694,207
836	Shop 10X4		10x4	1,463	10,827	867,315
			Total	651,489		386,224,174

Annexure-P
Para-5.4.3.3
(Amount in Rs)

Name of Market	Total shops	Average rent 2017-18	Average Market rent	Less recovery	Loss	Yearly loss
Kashmiri Bazar	139	3,800	10,000	6,200	861,800	10,341,600
Kansi Ram Road	23	2,650	10,000	7,350	169,050	2,028,600
Novelty Market	55	3,100	12,000	8,900	489,500	5,874,000
Raja Bazar	5	2,875	12,000	9,125	45,625	547,500
	11	10,400	15,000	4,600	50,600	607,200
Wheat market (Gandam Mandi)	32	9,400	12,000	2,600	83,200	998,400
Hamilton Market	23	3,500	12,000	8,500	195,500	2,346,000
Taj Market	25	3,600	10,000	6,400	160,000	1,920,000
Street HBL bank, Bara marker	12	8,500	15,000	6,500	78,000	936,000
Ganda Nala	12	2,600	10,000	7,400	88,800	1,065,600
Sabzi mandi (plots 7x10)	74	2,000	5,000	3,000	222,000	2,664,000
Sabzi mandi (plots 6x4)	89	800	2,000	1,200	106,800	1,281,600
Near masjid kelian wali	8	3,300	10,000	6,700	53,600	643,200
Pul sarai beli ram	15	2,200	8,000	5,800	87,000	1,044,000
Astabal - I	99	3,000	9,000	6,000	594,000	7,128,000
Astabal - II	154	3,500	10,000	6,500	1,001,000	12,012,000
Astabal Road	74	900	5,000	4,100	303,400	3,640,800
Tedi Astabal	23	2,100	7,500	5,400	124,200	1,490,400
Kot Gali	21	350	3,000	2,650	55,650	667,800
misc shops	37	2,000	12,000	10,000	370,000	4,440,000
National Market	118	2,500	10,000	7,500	885,000	10,620,000
New Helay watar works	9	15,000	25,000	10,000	90,000	1,080,000
Kali Tenki	10	25,000	40,000	15,000	150,000	1,800,000
Talab Pukhta	66	5,000	10,000	5,000	330,000	3,960,000
Banni Chowk	18	2,500	10,000	7,500	135,000	1,620,000
Roaz Cenema	1	70,000	150,000	80,000	80,000	960,000
Sherpao Market (Committee chowk)	146	1,500	12,000	10,500	1,533,000	18,396,000
Teli mohalla Murree road	14	12,000	25,000	13,000	182,000	2,184,000
Behari Colony	6	1,800	10,000	8,200	49,200	590,400
Mini Sports complex	6	26,000	50,000	24,000	144,000	1,728,000
Akhbar Market	33	2,000	5,000	3,000	99,000	1,188,000
Banni Market	371	1,000	3,000	2,000	742,000	8,904,000
Ghazani -II	214	2,000	5,000	3,000	642,000	7,704,000
Ghazani -VI	81	2,500	7,500	5,000	405,000	4,860,000
Pir wadhai Adda						
Shops (Misc Sizes)	820	8,000	13,000	5,000	4,100,000	49,200,000
Post Office	1	660	7,500	6,840	6,840	82,080
Petrol Pump	2	71,300	150,000	78,700	157,400	1,888,800
Canteen (1- kanal)	1	38,000	75,000	37,000	37,000	444,000
National Bank building	1	38,326	75,000	36,674	36,674	440,088
Adil Hotal 12224sft	1	39,343	100,000	60,657	60,657	727,884
Shalimar Hotal 11224sft	1	58,989	100,000	41,011	41,011	492,132
Nasir Orakzai 11224sft	1	18,008	100,000	81,992	81,992	983,904
Al-Aziz Hotal 11224sft	1	29,295	100,000	70,705	70,705	848,460
						182,378,448

Annexure-Q

6.4.1.1

**Non transparent expenditure / procurement by splitting indents to
avoid PPRA rules –Rs 14.939 million**

S #	Bill, Invoice No./Date	Name of Supplier/Firm	Description of purchase items	Total Amount (Rs)
1	214/12-6-17	Rawaj Tent & Cettering Service	Supply of tenting	92,280
2	196/11-2017	Ch. Electric Light & Decoration	Supply of Tenting, Water tank, Sogo Lights Energy Saver, Generators	98,340
3	161/10-2017	Rawaj Tent & Cettering Service	Supply of Tenting, Chairs	73,446
4	418/14-6-17	Farooq Jamil, Govt. Contractor	Repair of Tents, Qanat, Table wooden, Chair Steel, Bamboo	99,000
5	123/6-2018	Muhammad Jabbar, Govt. Contractor & General order supplier	Repair , Washing, Tents, Qanat, Carpets, Bamboo	333,958
6	Nil/ 26-5-2018	Rawaj Tent & Cettering Service	Supply of tenting, Lighting, Carpets, Glass Tables	440,548
7	263/28.2.18		Renting of Sofa Set, Chairs	200,348
			Sub Total	1,337,920
1	127/6-2017	Ch. Electric Light & Decoration	Purchase of Generator 50 KVA	99,000
2	142/6-2018	Ch. Electric Light & Decoration	Purchase of Generator, Sogo Light	57,954
3	231/14-12-16	Ch. Electric Light & Decoration	Purchase of Sogo Light, Generators	522,500
			Sub Total	679,454
1	157/10-2017	M.Ramzan, Govt. Contractor	Purchase of Interceptor Disposal	258,000
2	164/1-2018	United Builders	Purchase of Interceptor	64,647
3	115/10-4-17	United Builders	Purchase & Fixing of Interceptor	64,150
			Sub Total	386,797
1	Nil/ 20-3-17	Farooq Jamil, Govt. Contractor	Purchase of Tyres for Sucker Machine No. 21 with tube (14-ply)	91,234
2	58/10-2017	Ch. Tyre Merchant	Purchase of Tyres	95,500
3	60/10-2018	Ch. Tyre Merchant	Purchase of Tyres	99,900
4	60/9-2017	Rana Muhammad Hanif	Purchase of Tyre & repair of battery	69,892
5	104/10-4-17	Ch. Tyre Merchant	Purchase of Tyres	95,000
6	186-A/6-2018	Ch. Tyre Merchant	Purchase of Tyres	62,800
		Muhammad Ramzan	Purchase of Tyre	65,995
			Sub Total	580,321
1	205/10-6-17	Azeem Iqbal, Govt. Contractor Builder & Colony Developer	Supply of Sodium Bulbs , Choke & Copper wire	447,430
2	541/16-6-17	Farooq Jamil, Govt. Contractor	Apply Border Wire, Baans for Patha Mandi	98,400
			Sub Total	545,830
1	116/6-2018	Muhammad Younas Butt, Contractor	repair of Pump Top Portion	99,296

2	117/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	95,786
3	118/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	99,476
4	Nil/14-11-17	United Builders	Repair of Motor Pump	76,099
5	287/8-2017		Repair of motor pump 25 HP	62,957
6	259/8-2017	Rana Muhammad Hanif	Repair Diesel Pump	98,010
7	408/14-6-17		Repar of Pumping Set 100 HP	77,100
8	108/6-2018	Rana Muhammad Hanif	Repair of Motor Pump 50 HP	84,935
9	116/6-2018	Muhammad Younas Butt, Contractor	repair of Pump Top Portion	99,296
10	97/10-4-17	Muhammad Younas Butt, Contractor	Repair of Motor Pump 15 HP	62,033
11	96/10-4-17	Muhammad Younas Butt, Contractor	Repaid of Pump assembly	94,891
12	141/10-4-17	Sargodha Contruccion Company	Repair of RO Pump	76,230
13	3-B/1-2018	Muneer Hussain Butt	Rewinding of Motor 30 HP & Repair of Pump	82,800
14	60/1-2018	Muhammad Raman	Repair of Water Pump	61,191
15	3/10/2017	Farooq Jamil, Govt. Contractor	Repair Loader No. 31	95,749
16	69/26-9-17	Al Hamd Conductor & Govt. General Order Supplier	Repair of loader 29	98,976
17	111/10-2017	Farooq Jamil, Govt. Contractor	Repair of loader 32	99,558
18	236/12-6-17	Rana Muhammad Hanif	Repair Loader No. 31	93,132
19	543/16-6-17	Farooq Jamil, Govt. Contractor	Repair of loader	76,280
20	60/1-2018	Muhammad Raman	Repair of Water Pump	61,191
			Sub Total	1,694,986
1	298/28.8.17	United Builders	Repair of Motor	25,500
2		United Builders	Repair of Motor	79,700
3		United Builders	Repair of Motor	31,500
4		Muneer Hussain Butt	Repair of Motor	82,800
5		United Builders	Repair of Motor	23,490
6		Muneer Hussain Butt	Repair of Motor	18,362
7		Muneer Hussain Butt	Repair of Motor	20,543
8	25/3.3.18	Muneer Hussain Butt	Repair of Motor	10,900
9		Sargodha Construction Co.	Repair of Motor	22,679
10	55/10.3.18		Repair of Motor	19,300
11	160/17-3-18	United Builders	Repair of Motor	34,500
12	162/17-3-18	United Builders	Repair of Motor	40,100
13	173/17-3-18	United Builders	Repair of Motor	19,000
14	174/17-3-18	United Builders	Repair of Motor	27,381
15	184/17-3-	Muhammad Younas Butt	Repair of Motor	33,400

	18			
16	186/17-3-18	Muhammad Younas Butt	Repair of Motor	17,700
17	189/17-3-18	Muhammad Younas Butt	Repair of Motor	28,400
18	190/17-3-18	Muhammad Younas Butt	Repair of Motor	28,238
19		Sargodha Construction Co.	Repair of Motor	26,000
20		Sargodha Construction Co.	Repair of Motor	22,679
21	294/29-3-18		Repair of Motor	53,286
22	296/29-3-18		Repair of Motor	10,000
23	299/29-3-18		Repair of Motor	22,700
24	301/30-3-18		Repair of Motor	36,786
25	424/7-4-18	United Builders	Repair of Motor	98,010
26	423/7-4-18	United Builders	Repair of Motor	65,194
27		Muhamamd Younas Butt	Repair of Motor	35,679
28		Muhammad Younas Butt	Repair of Motor	34,250
29		Muneer Hussain Butt	Repair of Motor	35,800
30		Sargodha Construction Co.	Repair of Motor	11,300
			Sub Total	1,015,177
1	188/17-3-18	Muhammad Younas Butt	Repair of Tubewell	11,000
2	185/17-3-18	Muhammad Younas Butt	Repair of Tubewell	28,238
3		United Builders	Repair of Tubewell	44,200
4	164/17-3-18	United Builders	Repair of Interior Disposal	23,800
5		Muneer Hussain Butt	Repair of AC Pipe	16,850
			Sub Total	124,088
1		Muneer Hussain Butt	Repair of Sluice Valve	7,000
2		Muneer Hussain Butt	Repair of Sluice Valve	13,340
3		Muneer Hussain Butt	Repair of Sluice Valve	8,700
4	105-104/13.3.18	United Builders	Repair of Sluice Valve	15,238
5	101-100/13.3.18	United Builders	Repair of Sluice Valve	18,571
6	165/17-3-18	United Builders	Repair of Sluice Valve	10,000
7	187/17-3-18	Muhammad Younas Butt	Repair of Sluice Valve	13,000
8		Muhammad Younas Butt	Repair of Sluice Valve	21,369
9		Muhammad Younas Butt	Repair of Sluice Valve	25,952
			Sub Total	133,170
1	141/12-2017	Muhamamd Younas Butt	Repair of Generator 100 KVA Eid Gaah	98,703
2	Nov-17	Muhamamd Younas Butt	Repair of Generator 150 KVA	78,352
3	112/11-2017	Muhamamd Younas Butt	Repair of Generator 150 KVA	99,550
4	Nil/17-11-17	Muhammad Younas Butt, Contractor	Repair of Generator 150 KVA	79,381
			Sub Total	355,986
1	119/6-	Muhammad Younas Butt,	Repair of Tubewell	57,687

	2018	Contractor		
2	111/11-2017	Muhamamd Younas Butt	Repair of Motor Tube well	84,000
3	117/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	95,786
4	118/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	99,476
5	Nil/14-11-17	United Builders	Repair of Motor Pump	76,099
6	116/10-2017	Muhammad Younas Butt, Contractor	Repair of Motor 20 HP	59,260
7	287/8-2017		Repair of motor pump 25 HP	62,957
8	297/8-2017		Repair of Motor 80 HP	84,637
9	108/6-2018	Rana Muhammad Hanif	Repair of Motor Pump 50 HP	84,935
10	97/10-4-17	Muhammad Younas Butt, Contractor	Repair of Motor Pump 15 HP	62,033
11	259/8-2017	Rana Muhammad Hanif	Repair Diesel Pump	98,010
12	141/10-4-17	Sargodha Construction Company	Repair of RO Pump	76,230
			Sub Total	941,110
1	128/6-2018	Sargodha Construction Company	Engine Overhauling loader no. 133	99,379
2	134/6-2018	United Builders	Engine overhauling , Wiring Jeep Potohar 316	99,384
3	204/19-2-18	Muhamamd Younas Butt	Engine Overhauling Jeep Potohar	98,911
4	257/3-2018	Muhammad Usman Tariq	Engine Overhauling loader No. 1	121,702
5		M. Usman Tariq	Engine Overhauling	121,653
6		Sargodha Construction Co.	Engine Overhauling	72,903
			Sub Total	613,932
1	258/8-2017	Rana Muhammad Hanif	Repair of Tractor No. 28	66,000
2	261/8-2017	Rana Muhammad Hanif	Repair of Tractor No. 9	61,974
3	130/6-2017		Repair of Tractor No. 9743	78,070
4	119/10-4-17	Farooq Jamil, Govt. Contractor	Repair of Tractor No. 12	79,760
5	123/10-4-17	Rana Muhammad Hanif	Repair of Tractor No. 24	63,212
			Sub Total	349,016
1	61/9-2017	Rana Muhammad Hanif	Repair of Car, AC, Wheel, ,Break Work	63,951
2	116/3-2018	United Builders	Repair of Car	97,917
3	118/6-2018	Muhamamd Younas Butt, contractor	Repair jeep Potohar	55,496
4	131/10-4-17	Rana Muhammad Hanif	Repair of Vehicle Aram roll No.15	89,890
5		Rana Muhammad Haneef	Repair of transport	62,999
6		Rana Muhammad Haneef	Repair of Tractor	55,352
7		Mudassar Hussain Natt	Repair of tractor	51,928
		Mudassar Hussain Natt	Repair of Tractor	68,000
			Sub Total	545,533
1	367/30-3-	Farooq Jamil, Govt.	Supply of UPS & Batteries	80,830

	18	Contractor		
2	Nil/25-9-17	Farooq Jamil, Govt. Contractor	Supply of UPS & Batteries	91,000
3	110/10-2017	Farooq Jamil, Govt. Contractor	Supply of UPS & Batteries	91,000
4	62/9-2017	Rana Muhammad Hanif	Supply of UPS & Batteries	76,700
5	64/9-2017	Farooq Jamil, Govt. Contractor	Supply of UPS & Batteries	87,500
			Sub Total	427,030
1	129/12-2017	Al Hamd Condecor & Govt. General Order Supplier	White Wash. Mayor office, MC Sargodha	99,000
2	150/9-2017	Farooq Jamil, Govt. Contractor	White Wash & Repair of Bathroom	98,300
			Sub Total	197,300
1	127/25-4-18	Muhamamd Zia Ullah Khan	Hiring of Excavator Machine	99,256
2	18.1.18		Hiring of Excavator	27,400
3	190 & 191/15.02.18		Hiring of Excavator	27,378
4	Nil/ 27-3-18	Muhamamd Zia Ullah Khan	Hiring of Excavator machine	99,256
5	67/9-2017	Mudassir Hussain Natt	Hiring of Excavator Machine	91,920
6	144/6-2018	Rana Muhammad Saleem	Hiring of Excavator Machine	99,256
7	177/24-10-16	Farooq Jamil, Govt. Contractor	Hiring of Excavator for Eid ul Adha	225,000
8		Muhamamd Zia Ullah Khan	Hiring of Excavator Machine	60,000
9	75/10-2017	Rawaj Tent & Cettering Service	Hiring of AC Chhiller & Generator	464,000
10	Nil/ 2-3-17	Azeem Iqbal, Govt. Contractor Builder & Colony Developer	Supply of Safety Equipment	447,690
			Sub Total	1,641,156
1	66/9-2017	Mudassir Hussain Natt	Supply of Choona/ Lime	70,796
2	140/10-4-17	Asif Masood	Supply of Choona for Jaloos, Mosques for Eid Melad un Nabi	97,500
3	35/2-2018	Al Hamd Condecor & Govt. General Order Supplier	Suply of Choona for 12 Rabi ul Awal	70,796
			Sub Total	239,092
1	407/14-6-17	Asif Masood	Supply of Air Cooler	96,000
2	406/14-6-17	Asif Masood	Supply of Air Coolers	96,000
3	117/10-4-17	Hafeez and Co.	Supply of Air Coolers	57,000
4	21.6.18		Purchase of Air Cooler for MO (S)	18,833
			Sub Total	267,833
1	385/2-4-18	International Furniture House	Purchase of Chairs	61,200
2	108/2-2018	International Frniture House	Purchase of Sofa	92,165
3	153/3-2018	International Furniture House	Purchase of Chairs	61,200
4	132/19-8-17	Farooq Jamil, Govt. Contractor	Supply pf Almirah	95,000
5	Nil/30-8-	Farooq Jamil, Govt.	Supply of Steel Rack Fan	96,426

	17	Contractor		
6	266/8-2017	Rana Muhammad Hanif	Supply of Ceiling of Roof	98,335
			Sub Total	504,326
1	Nil/25-9-17	Farooq Jamil, Govt. Contractor	Purchase of Fancy Crockery	97,782
2	148/9-2017	Farooq Jamil, Govt. Contractor	Purchase of Fancy Crockery	97,782
			Sub Total	195,564
1	109/10-2017	Mudassir Hussain Natt	Supply of Street Lights for Mohrram ul Haram	299,986
2	313/8-2017	Hafeez and Co.	Supply of SMD Light	67,000
3	141/6-2018	Ch. Electric Light & Decoration	Supply & Fitting of Fancy Lights	83,333
4	141/1-2018	Mujeeb Light Decoration	Fancy Lighting on Eid Milaad un Nabi	99,700
5	67/1-2018	Ch. Electric Light & Decoration	Lighting on Moharram ul Haram	549,652
6	36/7.5.18	Khan Fancy Light	Purchase of Sodium Lights	37,600
7			Lighting on Moharram ul Haram	406,743
			Sub Total	1,544,014
1	77/9-2017	Sargodha Contruccion Company	Supply of Energy Saver 85 w	98,600
2	548/16-6-17	Sargodha Contruccion Company	Supply of Energy Saver 85 w	98,600
3	112/6-2018	Muhammad Younas Butt, Contractor	Supply of Energy Saver	80,600
4	132/10-4-17	Rana Yaqoob & Sons	Supply of Energy Saver	52,500
5	29/3-3-18	Muhammad Younas Butt, Contractor	Suppy of Energy Saver, Holders	85,179
6	188-189/15.2.18	Mudassar Hussain Natt	Purchase of Energy Saver	95,300
7	34-35/3.3.18	Muhammad Younas Butt	Purchase of Street Lights & Energy Saver	63,495
8		Muhammad Younas Butt	Purchase of Energy Saver	45,247
			Sub Total	619,521
			Total	14,939,156

Annexure-R
6.4.1.2

Name of work	Work Order. No. and Date	Contractors Name	Description	Qty	Rate	Amount (Rs)
P/F of Tuff Tiles Sunbal Colony, Muhajar camp / soling of pathan colony / laying of sewer line anwar colony	2471/28-12-17	Faisal Mushtaq	P/L 60 mm thick, tuff pavers, having 7000 PSI	10720	95	1,018,400
P/F PCC and Tuff tiles MC-11	2465/24-12-17	Akhtar Hussain & Co	P/L 80 mm thick, tuff pavers, having 7000 PSI	12030.49	118.35	1,423,808
Const. of Road / Tuff Tile Sulman Pura Saleem Park	2465/28-12-17	Akhtar Hussain & Co	P/L 80 mm thick, tuff pavers, having 7000 PSI	8427.9	118.35	997,444
L/Sewer line Block No. 23/L	2469/28-12-17	New Ahmad & Co	P/L 60 mm thick, tuff pavers, having 7000 PSI	13911.42	95	1,321,585
L/Sewer line street Katchehry Bazaar Block No. 6	2467/28-12-17	Akhtar Hussain & Co	P/L 80 mm thick, tuff pavers, having 7000 PSI	13470.51	1550.75	208,894
L/Sewer line street Katchehry Bazaar Block No. 6	2467/28-12-17	Akhtar Hussain & Co	P/L 80 mm thick, tuff pavers, having 7000 PSI	14915.9	95	1,417,012
Const. of PCC Slab Bagh e Umer Nangiana Colony	2466/28-12-17	Akhtar Hussain & Co	P/L 60 mm thick, tuff pavers, having 7000 PSI	6870	95	652,654
L/ Tuff tiles in link 8,9 Block 29 Urban Area MC 12	2404/13-9-17	Bismillah Traders	P/L 60 mm thick, tuff pavers, having 7000 PSI	7362	95	699,390
Rehabilitation of road ith providing l laying of tuff paver Muqam e Hayat	2385/13-9-17	United Builders	P/L 60 mm thick, tuff pavers, having 7000 PSI	7776.72	95	738,788
Rehab. Of road with providing laying of tuff paver Gulshan e Zamindara	2409/13-9-17	Lucky Brothers	P/L 60 mm thick, tuff pavers, having 7000 PSI	6648.4	95	631,598

ole civil line						
P/F of Tuff Tile Muhammadi Colony, Maqam e Hayat, Sikkaq Colony MC-15	2454/28-12-17	Farooq Jamil	P/L 60 mm thick, tuff pavers, having 7000 PSI	10874.58	95	1,033,085
Const. of PCC/ Tuff Tile Chowk Bloc 30,31,32,33 MC-11	2978/23-6-18	Akhtar Hussain & Co	P/L 80 mm thick, tuff pavers, having 7000 PSI	12030.49	118.35	1,423,808
Total						11,566,466

Name of work	Work Order. No. and Date	Contractors Name	Description	Qty	Rate	Amount (Rs)
L/Sewer and PCC Slab street No.1,5 Mohallah Sabri street MC 10	2452/28-12-17	Farooq Jamil	Pacca Brick Work in OTB (1:4)	735.6	20601.25	151,542
Const. of manhole/framde/Slab MC-19	2470/28-12-17	Azeem Iqbal	Pacca Brick Work on edge	1782	7854.4	139,965
Const. of manhole/framde/Slab MC-19	2470/28-12-17	Azeem Iqbal	Pacca brick work in G/F 1:4	445	19720	87,853
Const. of manhole/framde/Slab MC-19	2470/28-12-17	Azeem Iqbal	Pacca Brick Work in OTB (1:4)	330.92	20601.25	68,173
Const. of PCC road street Masjid Madina MC 14	2786/12-3-18	Farooq Jamil	Pacca Brick Work in OTB (1:4)	106.4	20601.25	21,919
Const./ repair of manholes/slabs/frame city SGD	2540/9-12-17	M. Ramzan	Pacca Brick Work in OTB (1:4)	510.83	20601.25	105,237
R/O manhole, frames MC-06	2400/13-9-17	Sargodha Constt. Co	Pacca Brick Work in OTB (1:4)	535.16	20601.25	110,248
Total						684,937

Description	Quantity Rft	Rate per Rft	Amount (Rs)
7/029 copper wire Single core	16622	11.45	185,386
7/029 copper wire	10739	15.75	169,139
7/044 copper wire	8278	31.95	264,482
7/064 copper wire	900	75.35	67,815
19/083 copper wire single core	58	330	19,140
1.50 mm	2453	708	19,133
Total			725,095

Annexure-S**6.4.1.3****(Rs in million)**

Sr. No.	Name of Scheme	Estimated Cost	Date of Tender	Expenditure
1	Desilting Sewer lines via venching Machine / Repair Manholes Yousaf park to rajbah chongi No.9 main line via Aziz Colony Nawab Colony MC-04 Sgd	1.185	15-02-18	1.181
2	Desilting Sewer lines via venching Machine / Repair Manholes Abdullah Colony to Gondal Town via Sarwar colony link road bashir colony street No.10 MC-4	1.354	15-02-18	1.352
3	Desilting Sewer lines / Repair Manholes Bucha Hospital to Mubarik Hospital Anaar Kali Bazar Sargodha	0.291	15-02-18	0.290
4	Desilting Sewer lines R/o Rizwan Gill to Nishat Sultana chowk Satellite Town Sargodha	0.420	15-02-18	0.418
5	Desilting Sewer lines Disposal works to street No.24 Jinnah Colony Sargodha	0.750	15-02-18	0.750
6	Desilting Sewer lines / Repair Manholes General Bus Stand to Nalka Stop Lahore Road Sargodha	2.000	28-03-18	1.995
Total				5.986

Annexure-T
6.4.1.4

S #	Bill, Invoice No./Date	Name of Supplier/Firm	Description of purchase items	Total Amount (Rs)
1	141/12-2017	Muhamamd Younas Butt	Repair of Generator 100 KVA Eid Gaah	98,703
2	Nov-17	Muhamamd Younas Butt	Repair of Generator 150 KVA	78,352
3	111/11-2017	Muhamamd Younas Butt	Repair of Motor Tube well	84,000
4	112/11-2017	Muhamamd Younas Butt	Repair of Generator 150 KVA	99,550
5	117/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	95,786
6	118/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	99,476
7	Nil/14-11-17	United Builders	Repair of Motor Pump	76,099
8	Nil/17-11-17	Muhammad Younas Butt, Contractor	Repair of Generator 150 KVA	79,381
9	116/10-2017	Muhammad Younas Butt, Contractor	Repair of Motor 20 HP	59,260
10	287/8-2017		Repair of motor pump 25 HP	62,957
11	297/8-2017		Repair of Motor 80 HP	84,637
12	259/8-2017	Rana Muhammad Hanif	Repair Diesel Pump	98,010
13	127/6-2017	Ch. Electric Light & Decoration	Supply of Generator 50 KVA	99,000
14	408/14-6-17		Repar of Pumping Set 100 HP	77,100
15	108/6-2018	Rana Muhammad Hanif	Repair of Motor Pump 50 HP	84,935
16	116/6-2018	Muhammad Younas Butt, Contractor	repair of Pump Top Portion	99,296
17	139/10-4-17	Sargodha Construction Company	Repair of Filtration Plant	97,416
18	287/10-6-17	Muhammad Younas Butt, Contractor	Rewinding Motor	99,455
19	97/10-4-17	Muhammad Younas Butt, Contractor	Repair of Motor Pump 15 HP	62,033
20	96/10-4-17	Muhammad Younas Butt, Contractor	Repaied of Pump assembly	94,891
21	141/10-4-17	Sargodha Construction Company	Repair of RO Pump	76,230
22	3-B/1-2018	Muneer Hussain Butt	Rewinging of Motor 30 HP & Repair of Pump	82,800
23	60/1-2018	Muhammad Raman	Repair of Water Pump	61,191
24	73/1-2018	United Builders	Supply & Fixing of Motor 30 HP	500,000
25	298/28.8.17	United Builders	Repair of Motor	25,500
26		United Builders	Repair of Motor	79,700
27		United Builders	Repair of Motor	31,500
28		Muneer Hussain Butt	Repair of Motor	82,800
29		United Builders	Repair of Motor	23,490
30		Muneer Hussain Butt	Repair of Motor	18,362
31		Muneer Hussain Butt	Repair of Motor	20,543
32	25/3.3.18	Muneer Hussain Butt	Repair of Motor	10,900
33		Sargodha Construction Co.	Repair of Motor	22,679
34	55/10.3.18		Repair of Motor	19,300
35	160/17-3-18	United Builders	Repair of Motor	34,500
36	162/17-3-18	United Builders	Repair of Motor	40,100
37	173/17-3-18	United Builders	Repair of Motor	19,000
38	174/17-3-18	United Builders	Repair of Motor	27,381
39	184/17-3-18	Muhammad Younas Butt	Repair of Motor	33,400
40	186/17-3-18	Muhammad Younas Butt	Repair of Motor	17,700
41	189/17-3-18	Muhammad Younas Butt	Repair of Motor	28,400

42	190/17-3-18	Muhammad Younas Butt	Repair of Motor	28,238
43		Sargodha Construction Co.	Repair of Motor	26,000
44		Sargodha Construction Co.	Repair of Motor	22,679
45	294/29-3-18		Repair of Motor	53,286
46	296/29-3-18		Repair of Motor	10,000
47	299/29-3-18		Repair of Motor	22,700
48	301/30-3-18		Repair of Motor	36,786
49	424/7-4-18	United Builders	Repair of Motor	98,010
50	423/7-4-18	United Builders	Repair of Motor	65,194
51		Muhamamd Younas Butt	Repair of Motor	35,679
52		Muhammad Younas Butt	Repair of Motor	34,250
53		Muneer Hussain Butt	Repair of Motor	35,800
54		Sargodha Construction Co.	Repair of Motor	11,300
55	188/17-3-18	Muhammad Younas Butt	Repair of Tubewell	11,000
56	185/17-3-18	Muammad Younas Butt	Repair of Tubewell	28,238
57		United Builders	Repair of Tubewell	44,200
58	164/17-3-18	United Builders	Repair of Interior Disposal	23,800
59		Muneer Hussain Butt	Repair of AC Pipe	16,850
60		Muhammad Younas Butt	Repair of Generator	98,703
61	329,330/6.9.17	United Builders	Purchase of Motor Pump	43,600
62	196,197/17.2.18	United Builders	Purchase of Motor Pump	99,762
Total				3,831,888
15% waste of copper				574,783

Annexure-U

6.4.1.5

Bill, Invoice No./Date	Name of Supplier/Firm	Description of purchase items	Total Amount (Rs)
2812/ 22-3-18	Farooq Jamil, Govt. Contractor	Repair of Bucket	99,900
141/12-2017	Muhamamd Younas Butt	Repair of Generator 100 KVA	98,703
Nov-17	Muhamamd Younas Butt	Repair of Generator 150 KVA	78,352
111/11-2017	Muhamamd Younas Butt	Repair of Motor Tube well	84,000
112/11-2017	Muhamamd Younas Butt	Repair of Generator 150 KVA	99,550
117/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	95,786
118/11-2017	United Builders, Contractor & General Order Supplier	Repair of Motor Pump	99,476
3/10/2017	Farooq Jamil, Govt. Contractor	Repair Loader No. 31	95,749
Nil/14-11-17	United Builders	Repair of Motor Pump	76,099
Nil/17-11-17	Muhammad Younas Butt, Contractor	Repair of Generator 150 KVA	79,381
69/26-9-17	Al Hamd Condecor & Govt. General Order Supplier	Repair of loader 29	98,976
111/10-2017	Farooq Jamil, Govt. Contractor	Repair of loader 32	99,558
116/10-2017	Muhammad Younas Butt, Contractor	Repair of Motor 20 HP	59,260
287/8-2017		Repair of motor pump 25 HP	62,957
297/8-2017		Repair of Motor 80 HP	84,637
312/8-2017	Farooq Jamil, Govt. Contractor	Repair of AC	62,300
258/8-2017	Rana Muhammad Hanif	Repair of Tractor No. 28	66,000
261/8-2017	Rana Muhammad Hanif	Repair of Tractor No. 9	61,974
254/12-6-17	Rana Muhammad Hanif	Repair of Clutch Plate, Dumper No. 14	54,700
252/12-6-17	Rana Muhammad Hanif	Repair, Denting, Painting, Poshish, Sucker machine No. 21	99,862
236/12-6-17	Rana Muhammad Hanif	Repair Loader No. 31	93,132
130/6-2017		Repair of Tractor No. 9743	78,070
418/14-6-17	Farooq Jamil, Govt. Contractor	Repair of Tents, Qanat, Table wooden, Chair Steel, Bamboo	99,000
543/16-6-17	Farooq Jamil, Govt. Contractor	Repair of loader	76,280
119/6-2018	Muhammad Younas Butt, Contractor	Repair of Tubewell	57,687
123/6-2018	Muhammad Jabbar, Govt. Contractor & General order supplier	Repair, Washing, Tents, Qanat, Carpets, Bamboo	333,958
108/6-2018	Rana Muhammad Hanif	Repair of Motor Pump 50 HP	84,935
110/6-2018	Muhammad Younas Butt, Contractor	Repair of Tubewell 23	94,762
115/6-2018	Muhammad Younas Butt, Contractor	Repair of Tubewell	97,000
116/6-2018	Muhammad Younas Butt, Contractor	repair of Pump Top Portion	99,296
117/6-2018	Muhammad Younas Butt, Contractor	Repair of Tubewell	59,286
139/10-4-17	Sargodha Construction Company	Repair of Filtration Plant	97,416
119/10-4-17	Farooq Jamil, Govt. Contractor	Repair of Tractor No. 12	79,760
126/10-4-17	United Builders	Repair of Chairs, Jinnah Hall	68,100
97/10-4-17	Muhammad Younas Butt, Contractor	Repair of Motor Pump 15 HP	62,033
141/10-4-17	Sargodha Construction Company	Repair of RO Pump	76,230
123/10-4-17	Rana Muhammad Hanif	Repair of Tractor No. 24	63,212
131/10-4-17	Rana Muhammad Hanif	Repair of Vehicle Aram roll No.15	89,890
60/1-2018	Muhammad Raman	Repair of Water Pump	61,191
		Total	3,428,458

Annexure-V
6.4.1.7

S #	Bill, Invoice No./Date	Name of Supplier/Firm	Description of purchase items	Total Amount (Rs)
1		Al Hamd Contractor	P/F of Manholes	93,733
2		Sargodha P/F Co.	P/F of Manholes	96,547
3		Sargodha P/F Co.	P/F of Manholes/ Slabe	97,087
4		Sargodha P/F Co.	P/F of Manholes/ Slabe	95,134
5		Sargodha P/F Co.	P/F of Manholes/ Slabe	96,047
6		Farooq Jameel	P/F of Manholes/ Slabe	98,200
7		Sargodha P/F Co.	P/F of Manholes & Slabe	98,307
8		Mudassar Hussain	P/F of Manholes	22,046
9		Mudassar Hussain	P/F of Manholes	53,018
10		Mudassar Hussain	P/F of Manholes	30,788
11		Mudassar Hussain	P/F of Manholes	68,136
12	33/3-3-18	Faisal Mushtaq	P/F of Manholes	62,870
13	38/3-3-18	Farooq Jameel	P/F of Manholes / Slabe	96,554
14	240/28-3-18	W.D Engineering	P/F of Manholes	83,160
15		Azeem Iqal	P/F of Manholes & Slabe	97,911
16		Azeem Iqal	P/F of Manholes & Slabe	98,056
17		Azeem Iqal	P/F of Manholes & Slabe	96,144
18	234/7-4-18	Azeem Iqal	P/F of Manholes & Slabe	99,554
19	128/25-4-18	Mudassar Hussain	P/F of Manholes	98,722
20		Farooq Jameel	P/F of Manholes/ Slabe	99,300
21		Muhammad Jabbar	P/F of Manholes/ Slabe	99,300
22		Rana Yaqoob	P/F of Manholes/ Slabe	97,912
23		Malik Muhammad Ramzan	P/F of Manholes	98,780
24		Mudassar Hussain Natt	P/F of Manholes Slabe	98,738
25		Mudassar Hussain Natt	P/F of Manholes Slabe	98,889
26		Farooq Jameel	P/F of Manholes/ Slabe	97,022
27		Farooq Jameel	P/F of Manholes/ Slabe	98,200
28		Farooq Jameel	P/F of Manholes/ Slabe	98,200
29	61/10-3-18	Mudassar Hussain Natt	P/F of Manholes/ Slabe	91,299
30	58/10-3-18	Mudassar Hussain Natt	P/F of Manholes Slabe	59,933
31	154/16-3-18	Mudassar Hussain Natt	P/F of Manholes/ Slabe	92,451
32	169/30-4-18	Sargodha P/F Co.	P/F of Manholes	97,200
33	171/30-4-18	Sargodha P/F Co.	P/F of Manholes	98,400
34	170/30-4-18	Sargodha P/F Co.	P/F of Manholes	98,910
35	168/30-4-18	Sargodha P/F Co.	P/F of Manholes/ Slabe	98,000
36	172/30-4-18	Sargodha P/F Co.	P/F of Manholes/ Slabe	97,510
				3,202,058
Recovery of Labour charges & 20% contractor's profit as per MRS				640,412

Annexure-W
6.4.1.8

Bill, Invoice No./Date	Name of Supplier/Firm	Description of purchase items	Total Amount (Rs)
127/25-4-18	Muhamamd Zia Ullah Khan	Hiring of Excavator Machine	99,256
18.1.18		Hiring of Excavator	27,400
190 & 191/15.02.18		Hiring of Excavator	27,378
Nil/ 27-3-18	Muhamamd Zia Ullah Khan	Hiring of Excavator machine	99,256
67/9-2017	Mudassir Hussain Natt	Hiring of Excavator Machine	91,920
144/6-2018	Rana Muhammad Saleem	Hiring of Excavator Machine	99,256
177/24-10-16	Farooq Jamil, Govt. Contractor	Hiring of Excavator for Eid ul Adha	225,000
	Muhamamd Zia Ullah Khan	Hiring of Excavator Machine	60,000
75/10-2017	Rawaj Tent & Cettering Service	Hiring of AC Chhiller & Generator	464,000
214/12-6-17	Rawaj Tent & Cettering Service	Hiring of tenting	92,280
161/10-2017	Rawaj Tent & Cettering Service	Hiring of Tenting,Chairs	73,446
109/10-2017	Mudassir Hussain Natt	Hiring of Street Lights for Mohrram ul Haram	299,986
214/12-6-17	Rawaj Tent & Cettering Service	Hiring of tenting	92,280
196/11-2017	Ch. Electric Light & Decoration	Hiring of Tenting, Water tank, Sogo Lights Energy Saver, Generators	98,340
161/10-2017	Rawaj Tent & Cettering Service	Hiring of Tenting,Chairs	73,446
Nil/ 26-5-2018	Rawaj Tent & Cettering Service	Hiring of tenting, Lighting, Carpets, Glass Tables	440,548
263/28.2.18		Hiring of Sofa Set, Chairs	200,348
141/1-2018	Mujeeb Light Decoration	Hiring Lighting on Eid Milaad un Nabi	99,700
Total			2,663,840

Annexure-X
6.4.1.9

Name of work	Work Order. No. and Date	Contractors Name	Description	Amount(Rs)
Const. of PCC Slab Bagh e Umer Nangiana Colony	2466/28-12-17	Akhtar Hussain & Co	S/E of LED Water Proof Light 100 watt i/c stand, wiring	1,152,585
NIL	368/30-3-18	Farooq Jamil, Govt. Contractor	Sanitary Fitting, Supply of Furnirure Fans	94,135
-do-	Nil/25-9-17	Farooq Jamil, Govt. Contractor	Purchase of Fancy Crockery	97,782
-do-	148/9-2017	Farooq Jamil, Govt. Contractor	Purchase of Fancy Crockery	97,782
-do-	313/8-2017	Hafeez and Co.	Supply of SMD Light	67,000
-do-	266/8-2017	Rana Muhammad Hanif	Supply of Ceiling of Roof	98,335
-do-	141/6-2018	Ch. Electric Light & Decoration	Supply & Fitting of Fancy Lights	83,333
-do-	167/27-5-17	Hafeez and Co.	Supply of Iron Rack for Gangue Branch	78,000
-do-	231/14-12-16	Ch. Electric Light & Decoration	Supply of Sogo Light, Generators	522,500
-do-	258/3-2018	Asif Masood Waraich	Supply & Fixing of Cate Eyes	94,595
-do-	Nil	Asif Masood Waraich	Supply & Fixing of Cate Eyes	97,911
Total				2,483,958

Annexure-Y
6.4.1.10

Name of work	Work Order. No. and Date	Contractors Name	Description	Qty	Rate	Amount (Rs)
PCC Wapda office to Ludhiana Sweets	2459/28-12-17	Mudassar Husain Nutt	P/L plant premixed bituminous carpet, including compaction and finishing	8593.93	5383.61	462,610
Const. of Carpet road & L/O wate pipe house Ahmad Khan to Amir Khan House Riaz Khan MC-05	2394/13-9-17	Akhtar Hussain & Co	P/L plant premixed bituminous carpet, including compaction and finishing	27902	6152.7	1716,726
Const. of Carpet road & L/O wate pipe house Ahmad Khan to Amir Khan House Riaz Khan MC-05	2394/13-9-17	Akhtar Hussain &Co	P/L bituminous tack coat	27902	451.5	125,978
Total						2,305,314

Annexure-Z
6.4.2.5

Description of Shop	Nos. of Un-Paid Shops	Rent Realization (if tendering process adopted) Rs.	Loss to Government 1-1-17 to 30-6-18 (18 Months) Rs.
Bairoon Gallah Mandi	3	3000	162,000
Nazd Saraye Railway	1	7000	126,000
Bairon District Courts	49	4800	4,233,600
Zaire Pul Islam Pura	14	15000	3,780,000
Eid Gha Road	3	9000	486,000
Naaz Cinema Road	22	9000	3,564,000
Zaidi Road	79	6000	8,532,000
Primary School Sillanwali Road	10	6200	1,116,000
Androon Pattha Mandi Sillanwali road	20	6000	2,160,000
Aqab Fire Brigade S.T	30	5500	2,970,000
Bairoon Wagon Stand Sillanwali Road	9	3200	518,400
Rahat Market No.2	5	15000	1,350,000
Galli Disposal Jinnah Colony	19	15000	5,130,000
Bairoon Disposal Jinnah Colony	11	11000	2,178,000
Gosht Market	5	10000	900,000
Rahat Market No. 1	48	6500	5,616,000
Nazd Gallah Godam	6	5500	594,000
Factory Area Sillanwali Road	4	4500	324,000
District Jail Road	2	9000	324,000
Mutafariq	5	3000	270,000
Total			44,334,000

Annexure-AA
6.4.2.7

Name	Area of Land			Rate /Acre as per DC Rates 2017-18	Value of Land	Commercialization Fee to be realized	Commercialization Fee realized	Not Realized
	K	M	F					
Muhammad Amir s/o Muhammad Rafiq	1	9	0	200,000	3,999,265	399,927	0	399,927
Muhammad Abdullah s/o Allah Yar	0	22	264	350,000	8,040,350	804,035	0	804,035
Tanveer Ahmad s/o Muhammmad Nazir	0	19	132	700,000	13,639,705	2,727,941	0	2,727,941
Anwar ul Haq s/o Ehsan ul Haq	0	44	00	517,000	22,748,000	4,549,600	0	4,549,600
Muhammad Boota s/o Muhammad Anayat	0	3	230	3,700,000	14,228,676	2,845,735	0	2,845,735
Asif Iqbal Superior Collage	0	40	0	93,500	36,254,840	3,625,484	0	3,625,484
Mian Izhar ul Haq Dar e Arqam	2	18	224	775,000	321,188,235	3,318,823	0	3,318,823
Javed Iqbal S/O Abdul Rasheed	0	10	160	4,00,000	42,35,294	4,23,529	0	4,23,529
Muhammad Atif S/O Muhammad Umar	0	6	180	5,50,000	36,64,100	3,66,410	0	3,66,410
Muhammad Abrar Qamar S/o Abdul Manan	0	3	90	4,00,000	13,32,352	1,51,763	0	1,51,763
Total								18,413,255

Name	Area of Land			Rate /Acre as per DC Rates 2017-18	Value of Land	Commercialization Fee to be realized @ 20%	Commercialization Fee realized	Not Realized
	K	M	F					
Galaxy Mobile Tower old GTS Adda	2	19	136	600,000	35,700,000	7,140,000	0	7,140,000
G. Total								25,553,255

Annexure-AB
6.4.2.9

Description of Shop	Nos. of Shops	Rent Realized (if tendering process)	Average Rent Realized by MC	Less Realized per shop	Loss to Government (Rs)
Fatima Jinnah Road Shops	290	15,000	5000	10,000	2,900,000
Darmiani Sarak Block 11-12	59	18,000	6919	11,081	653,779
Bairoon Gallah Mandi	31	3000	1000	2,000	62,000
Nazd Saraye Railway	38	7000	3300	3,700	140,600
Bairon District Courts	55	4800	1660	3,140	172,700
Zaire Pul Islam Pura	74	15000	5000	10,000	740,000
Eid Gha Road	56	9000	3600	5,400	302,400
Naaz Cinema Road	86	9000	3700	5,300	455,800
Zaidi Road	124	6000	2600	3,400	421,600
Primary School Sillanwali Road	31	6200	2500	3,700	114,700
Androon Pattha Mandi Sillanwali road	20	6000	2365	3,635	72,700
Aqab Fire Brigade S.T	32	5500	2000	3,500	112,000
Bairoon Wagon Stand Sillanwali Road	48	3200	1900	1,300	62,400
Rahat Market No.2	26	15000	5000	10,000	260,000
Primary School Abdullah Colony	20	9000	3800	5,200	104,000
Galli Disposal Jinnah Colony	23	15000	6400	8,600	197,800
Azam Market	21	6500	2800	3,700	77,700
Bairoon Disposal Jinnah Colony	25	11000	4200	6,800	170,000
Gosht Market	18	10000	4000	6,000	108,000
Rahat Market No. 1	48	6500	3100	3,400	163,200
				Total	7,291,379

Annexure-AC
6.4.2.10

Sr · No.	Name of Scheme	Name of Contractor	Amount of Scheme (Rs)	Amount of CDR/Performance Security (Rs)	CDR issued by Bank	Date	Bank Name where deposited
1	Rehabilitation of water filtration plant Sargodha (Ph-i)	Farooq Jamil	2,000,000	10,000	BOP	7/8/2017	Nil
2	P/F of Hypo Chlorinator for water source TMA Sargodha	Sargodha Construction	1,827,000	95,000	BOP	8/16/2017	Nil
3	Construction PCC backside Malik Brother Qadirabad Lahore Road, Sgd	Azeem Iqbal	1,100,000	55,000	BOP	9/8/2017	Nil
4	L/o Sewer Line Rana Chowk to office UC-2 Sargodha	Rana M. Hanif	1,100,000	55,000	UBL	9/8/2017	Nil
5	L/o Sewer / Tuff Tile backside House Rizwan Gill wali near ILM College	Farooq Jamil	1,100,000	55,000	BOP	9/8/2017	Nil
6	L/o Sewer Line Construction of PCC Aziz Colony	Rana Shehzad Dilshad	595,000	29,750	Habit Metro Bank	9/8/2017	Nil
7	Laying of Sewer line Aziz Colony MC-4 Sargodha	Sargodha Construction	657,000	33,000	BOP	9/8/2017	Nil
8	Laying of Sewer line Adil Park Sargodha	Sargodha Construction	648,000	33,000	BOP	9/8/2017	Nil
9	Construction Carpet road & L/O water house Ahmad khan to Amer khan House Riaz khan to Asim khan Haseeb khan to Furqan khan L/o Sewer Line Haseeb khan to Furqan khan Constn; Carpet Road Masjid Hanfia to near WAPDA office Block-D S/Town	Akhtar Hussain & Co.	2,700,000	135,000	UBL	9/7/2017	Nil
10	L/o Sewer St.5 corner Gillwala, Construction 3-Nos Manhole st. baba dam wali & L/o Sewer Chowk Johar Colony, aloing track near water supply johar colony.	Asif Masood Wariach	1,100,000	55,000	BOP	9/8/2017	Nil
11	R/o Manhole Construction of Slab i/c C.I Rings city	Sargodha Construction	800,000	40,000	BOP	9/8/2017	Nil
12	L/o Sewer Line St. Qaisar wali Sidiqabad,	New Ahmad & Co.	722,000	40,000	UBL	9/8/2017	Nil
13	Construction PCC street butt wali mujahid colony	New Ahmad & Co.	140,000	15,000	UBL	9/8/2017	Nil
14	Construction of PCC road street Saif ullah wali, street Masjid wali, street haji Yaqoob wali street Sh. Qaisir wali Sargodha	Star Builders	1,100,000	55,000	MC B	9/8/2017	Nil

15	Laying of Water pipe Street Disposal Rehman Pura & St. Sehthi Mohalla	Rana M. Hanif	300,000	40,000	UBL	9/7/2017	Nil
16	Replacement of sewer pipe, st No. 6,7,11,16 & st. Masjid Rehmat-il-Alamin Islam pura alongwith construction / repair of slab / karry	M. Ramzan	1,100,000	55,000	BOP	9/8/2017	Nil
17	Laying of Water pipe St.-1 House Abdul Raheem, St.-4, Rana Zulifqar wali , St. Ashraf Prince, St. Rana Abdul Aziz, New Abadi Kot Freed & St. Umer Farooq Mohalla Sabri, Etc L/o Water Pipe/Sewerage St.2,3 Mohalla Hafiz Abad, St.-2 Sheikh Hameed, St 3,4,5,6 Band Gali Fazal wali gali-1 Kot freed, Sgd	Rana Yaqoob & Sons	1,900,000	95,000	Habi b Metr o Bank	9/8/2017	Nil
18	Laying of water pipe, Construction & repair of road Block No-17 & 18 Sargodha	Rana Shehzad Dilshad	700,000	32,850	Habi b Metr o Bank	9/8/2017	Nil
19	Construction of Tuff Tiles Linked street namal school block-32 Sargodha	Asif Riaz	400,000	25,000	MC B	9/8/2017	Nil
20	Construction of PCC Road and re-soling of street Dr. Iqbal wali Gulshan Iqbal park Iqbal Colony Sargodha	Farooq Jamil	800,000	40,000	BOP	9/8/2017	Nil
21	Providing & Fixing of LED 60 Watt Lights in MC-12	Azeem Iqbal	800,000	40,000	BOP	9/8/2017	Nil
22	Laying of tuff tiles in Linked street N0- 8 & 9 Urban area Sargodha	Bismillah Traders	1,100,000	55,000	BOP	9/8/2017	Nil
23	L/o sewer pipe St. No.1 Aheer Colony, L/o Water pipe 3/2 Marla scheme Iqbal Colony, Construction of PCC Slab St. No 1 Showkat Hayat Colony, Gali Inayat Colony, along with construction / repair of slab / karry MC-13.	Z.M Buildersq	1,100,000	55,000	BOP	9/8/2017	Nil
24	Construction of PCC Road street Blochoon wali, street ALLAH Dita wali, and street Rana Talab wali showkat Hayat Colony MC-14 Sargodha	Abdul Haseeb	1,100,000	55,000	BOP	9/8/2017	Nil
25	Rehabilitation of road with providing / laying of tuff paver, Muqam e Hayat, muhammadia colony MC-15	United Builders	1,100,000	55,000	BOP	8/16/2017	Nil
26	Laying of Water pipe & Repairing of Tube well MC-16	Ehtesham Riaz	1,100,000	55,000	BOP	9/8/2017	Nil
27	Construction /repair sewer Block-8,11,15,16 etc MC-17	Mudassar Hussain Natt	1,100,000	55,000	BOP	9/8/2017	Nil
28	Rehabilitation of road block-19,23 MC-18 Sargodha city	Manzoor Traders	1,100,000	55,000	BOP	9/8/2017	Nil

29	Rehabilitation of road with providing / laying of tuff paver, Gulshan-e-Zamindara old civil line Sargodha	Lucky Star Builders	1,100,000	55,000	BOP	9/8/2017	Nil
30	Construction of PCC street No. 2 saleem park	Al Hamd Contractors	1,100,000	55,000	BOP	9/8/2017	Nil
31	Constructon / Repair Sewer / Water Supply line street Chand Masjid Muhajar Camp MC-21	M. Jabbar	1,100,000	55,000	BOP	9/8/2017	Nil
32	Repairing of Manhole rings/construction of slabs MC-22	M. Ramzan	580,000	29,000	BOP	9/8/2017	Nil
33	L/o Sewer link Street & Street No-3 Islampura	Mudassar Hussain Natt	307,000	30,000	BOP	9/8/2017	Nil
34	Construction of PCC road street Masjid Abdullah Assi wali and street no.2 Islam pura Sargodha	Al Hamd Contractors	213,000	30,000	BOP	9/8/2017	Nil
35	Construction of PCC street Ejaz Warriach wali Block-X New Sattelite Town Sargodha	M. Jabbar	800,000	40,000	BOP	9/8/2017	Nil
36	L/O water pipe Basti Shekhanwali Rehmanpura	Asif Riaz	200,000	35,000	MC B	9/8/2017	Nil
37	P/F Street Lights St. 1 to 5 Nai Abadi Kot Farid, P/F E Motor 20-HP Tanki Eid Gah	Farooq Jamil	600,000	30,000	BOP	9/8/2017	Nil
38	Construction of PCC Gali Abdul Waheed wali Muhala Qasim Pura old civil line	Z.M Buildersq	800,000	40,000	BOP	9/8/2017	Nil
39	P/F Tuff Tiles St. Tariq Cheema Block-A Setalit town	Rana M. Hanif	500,000	25,000	UBL	9/8/2017	Nil
40	Construction PCC Block-H Street Madrisa Istaqlalabad.	Z.M Buildersq	500,000	25,000	BOP	9/8/2017	Nil
41	Construction RCC Slabs FS Drain alongwith Lahore Road	Mudassar Hussain Natt	600,000	35,000	BOP	9/8/2017	Nil
42	Repair & Construction of Toilets Office M.C. Sargodha.	New Ahmad & Co.	570,000	29,000	UBL	9/8/2017	Nil
43	Repair / Renovation Jinnah Hall, Company Bagh	Azeem Iqbal	7,000,000	350,000	BOP	9/8/2017	Nil
44	Laying of Sub Base Meterial / Khaka Muharram Rout city Sargodha	Manzoor Traders	500,000	30,000	BOP	9/19/2017	Nil
45	Construction / repairing of Road / PCC etc Muharram Rout City Sgd	Mudassar Hussain Natt	600,000	30,000	BOP	9/8/2017	Nil
46	P/F Manhole Covers City Sargodha	Sargodha Constructio n	1,000,000	50,000	BOP	12/8/2017	Nil
47	Repair of Slabs,Rings, Manhole Covers, Sargodha City.	M. Ramzan	1,000,000	50,000	BOP	12/8/2017	Nil
48	Laying of Sewer line Street No.4 Nazir Gujar, street No.3 Naseem Mithu, Chak 46 NB & PCC street UC Office Manzoor Colony MC-1Sargodha	New Ahmad & Co.	2,500,000	125,000	BOP	12/26/2017	Nil
49	Construction of PCC Tahli Chowk to Street Baba Aheer near Chema chowk Block-Y, Street Latti Model Town, Street Mian Waqas Block-X, Street T	Catalist Association	2,500,000	125,000	BOP	12/26/2017	Nil

	Block-Y NST MC-2 Sargodha						
50	Construction of PCC Slab Big Chowk Shamsheer Town , laying sewer / pcc back street Rizwan Gill wali , Street No.19 Jinnah Colony, Construction of PCC Slab / Sewer line Street No.1 to 2 Anar Kali Bazar Block-A S.Town & P/F Street Light street No.1 to 24 Jinnah Colony, Shamsheer Town, MC-3 Sargodha.	Arbab & Co.	2,500,000	125,000	Bank Islami	12/26/2017	Nil
51	Construction of PCC/ Sewer line Street 12,14 Bashir Colony near Jaz tower , Sewer Qari Ahmad Saeed to Saqib Warraich street 5 Yousuf park Gali No 7 Aziz Colony MC-04 Sargodha	Bashir Ahmad Chinioti	2,500,000	125,000	Askari Bank	12/26/2017	Nil
52	Construction/Rehabilitation of Carpet Road Wapda office to Ludhiana Sweets, Imran Kulcha House to 746-D, Madrisa Ehl-e-Hadees to Ludhiana Sweets , Madrisa Ehl-e-Hadees to Gill wala Chowk Block-D S Town MC-5	Mudassar Hussain Natt	2,500,000	125,000	BOP	12/26/2017	Nil
53	Laying of Sewer Line Street Ahmad Nai Millat Park, Street Rana Gulzar Deen, Colony, Hayat Colony Near Tiwana Park, Construction of Sallage carrier with RCC Slab Johar Colony Via Raheel Park, Laying of PCC Slab /Tuff Tile Johar Colony Chowk to Jamia Masjid, Bhulwal Road to Masjid Nehr Wali & Laying of PCC Inside Gill wala Chowk, Laying sewer Raheel Colony, Johar Colony, MC-6 Sgd.	Zia Ullah Khan	2,500,000	125,000	Bank Islami	12/26/2017	Nil
54	Construction of PCC Slab street Dr. Rizwan, Street Rana Aslam, street Mehmood Ansar Rehman Pura No.2 , street Rana Tahir Wali, street Girls school, street Haji Akbar Zafer Colony Block-C, Construction of PCC Slab /Laying of Sewer Line street Malik Jabbar Councilor, Street Masjid Nai abadi Kot Fareed street Baati Khan, street Malik Asad Mujahid Colony street Qari Yasin, street Asghar Khan, Street Molvi Khalil Sadique Abad, Street Munshi Zafer, Street Zulfiqar, Akbar Colony, Mujahid Colony MC-7	Farooq Jamil	2,500,000	125,000	BOP	12/26/2017	Nil

55	Laying of water Pipe / Sewer / PCC street Karry Shah and link streets P/F Street Light Block-B Zafer Colony Mc-8 Sargodha	Mudassar Hussain Natt	2,500,000	125,000	BOP	12/26/2017	Nil
56	Laying of Water Pipe Street No.1 Bridge to Masjid Sethi link streets, Lakkar Mandi street No1 to 4 Mc-9 Sargodha	Zulfiqar Ahmad	2,500,000	125,000	BOP	12/26/2017	Nil
57	L/o PCC Slab/ Sewer street No. 1,5 Mohalla Sabri street Dost Muhammad wali Mohallah Hafiz abad MC-10 Sargodha	Farooq Jamil	2,500,000	125,000	BOP	12/26/2017	Nil
58	Construction of PCC/ Tuff Tile Chowks Block 30,31,32,33 MC-11	Akhtar Hussain & Co.	2,500,000	125,000	UBL	12/26/2017	Nil
59	Laying of Water Pipe Khalqia school and Street Ahata No.1 to Block-25 & Laying of Tuff Tile Block-25, 27 MC-12, Sargodha (Re-Tender 15-02-2018)	Farooq Jamil	2,500,000	125,000	BOP	2/14/2018	Nil
60	Construction of PCC Cross street Malik Waris, Iqbal Arrien, Riaz Bricks, ,Showkat Hayat colony Cross streets Haji Haidar,Aheer colony, Street Rana Shabir, Khilan Park & Cross street Malik Asghar MC-13 Sgd	Zulfiqar Ahmad	2,500,000	125,000	BOP	12/26/2017	Nil
61	Construction of PCC Madina Masjid to Qari Ashraf street Masjid, street Madrisa Qari Ashraf, street Mumtaz Switch Maker, street Abdul Khaliq Zargar, street Tariq Shopkeeper, Street Zahoor Jorra , Street Hafiz Ramzan Street Manzer Abbas MC-14	Farooq Jamil	2,500,000	125,000	BOP	12/26/2017	Nil
62	P/Fixing of Tuff Tile Muhammadi Colony, Maqam e Hayat, Sikkaq Colony/ Construction of Drain Jhal Chakian /Construction of PCC Slab Hussain Park, Yasir Park,Aziz Bhatti Town MC-15 Sgd	Farooq Jamil	2,500,000	125,000	BOP	12/26/2017	Nil
63	Construction of PCC Slab Bagh-e-Umar Nangiana Colony, Itefaq Colony & Laying of Tuff Tile Street Billa, Bukhshi colony Chowk Nangiana Colony Itefaq colony & P/F Street Lights Toheed road Bakhshi colony Chowk ward No.5 Madina Chowk, Nangiana Colony Itefaq colony MC-16 Sargodha	Akhtar Hussain & Co.	2,500,000	125,000	UBL	12/26/2017	Nil
64	Laying of Sewer Line Street Katchery Bazaar Block No-6 & Block No-15/ P/Fixing Tuff Tiles Block N0-6,9,& 16 MC-17 Sargodha.	Akhtar Hussain & Co.	2,500,000	125,000	UBL	12/26/2017	Nil

65	Laying of Sewer Line Block-23/ L/O Water Pipe Block 23-A/ P/Fixing Tuff Tile Block 23-A& B, Saeed Park, Aziz Park MC- 18 Sgd	New Ahmad & Co.	2,500,00 0	125,000	Faisa l Bank	12/26/2 017	Nil
66	Construction of Manhole/Frame/Slab/ Construction of PCC Railway Phatak Kalkata House to Street Saleem Bhatti, Tiwana Park, MC-19	Azeem Iqbal	2,500,00 0	140,000	BOP	12/26/2 017	Nil
67	Construction of Road / Tuff Tile Sulman Pura, Saleem Park MC- 20 Sargodha.	Akhtar Hussain & Co.	2,500,00 0	125,000	UBL	12/26/2 017	Nil
68	P/Fixing of Tuff Tiles Sunbal Colony, Muhajar Camp/Solling of Pathan Colony/Laying of sewer line Anwar Colony to Masjid Muhammadi Ahl-e- Hadees, Street Mehboob Cotton, MC-21 Sargodha	Faisal mushtaq	2,500,00 0	125,000	NBP	12/26/2 017	Nil
69	Construction of PCC Slab street Lady Councilor Asma Mukhtar Block-U near Masjid street Govt. G.P.S, street Rana Mustaqeem, Zahid Gujjar, Main Street Bao Gujjar Rasheed Colony, Pakka Dera, Abdullah Assi Colony, Bissmillah Park Istaqlalabad MC-22.	Rana Yaqoob & Sons	2,500,00 0	125,000	Habi b Metr o Bank	12/26/2 017	Nil
70	Construction of Duct 42" dia sewer line near Jinnah colony Disposal lari Adda Sargodha	Sargodha Constructio n	336,000	17,000	BOP	1/3/201 8	Nil
71	Replacement / Repairing of sewer line house carnal Tahir Nadeem near sher pao chowk Maqam e Hayat MC-15	M. Jabbar	464,000	75,000	BOP	12/29/2 017	Nil
72	Laying of sewer line / construction of manhole chowk noori gate MC-20	Al Hamd Contractors	238,000	50,000	BOP	9/8/201 7	Nil
73	Laying of Sewer line Gadvi Mohallah, Shokat Park MC-04	M. Jabbar	762,700	50,000	BOP	12/8/20 17	Nil
74	Replacement of water pipe line block-A Satellite Town.	Al Hamd Contractors	175,000	30,000	BOP	1/4/201 8	Nil
75	Repair of room (Ceiling, Pailing etc) office of the Dy. Mayor MC, Sgd	Sargodha Constructio n	270,000	17,000	BOP	1/11/20 18	Nil
76	Repair of Mayor House Block- A Settlighte Town Sargodha.	Sargodha Constructio n	300,000	15,000	BOP	1/11/20 18	Nil
77	Laying of PCC road Dr. Liaqat Satellite Town MC-05	Mudassar Hussain Natt	344,700	35,000	BOP	9/8/201 7	Nil
78	Desilting Sewer lines via venching Machine / Repair Manholes Yousaf park to rajbah chongi No.9 main line via Aziz Colony Nawab Colony MC-04 Sgd	Farooq Jamil	1,185,00 0	60,000	BOP	1/11/20 18	Nil

79	Desilting Sewer lines via venching Machine / Repair Manholes Abdullah Colony to Gondal Town via Sarwar colony link road bashir colony street No.10 MC-4	Ehtesham Riaz	1,354,00 0	68,000	UBL	2/13/20 18	Nil
80	Desilting Sewer lines / Repair Manholes Bucha Hospital to Mubarik Hospital Anaar Kali Bazar Sargodha	Akhtar Hussain & Co.	291,000	15,000	UBL	2/15/20 18	Nil
81	Desilting Sewer lines R/o Rizwan Gill to Nishat Sultana chowk Satellite Town Sargodha	Ehtesham Riaz	420,000	21,000	UBL	2/13/20 18	Nil
82	Desilting Sewer lines Disposal works to street No.24 Jinnah Colony Sargodha	Ehtesham Riaz	750,000	38,000	UBL	2/15/20 18	Nil
83	Desilting Sewer lines / Repair Manholes MC-07	Ehtesham Riaz	150,000	75,000	ABL	2/15/20 18	Nil
84	P/Laying of Sewer line / Connection street No.1,2,3,4,5 Jalal Town MC-2	Akhtar Hussain & Co.	1,400,00 0	70,000	UBL	3/21/20 18	Nil
Total				5,842,6 00			

Annexure-AD
6.4.2.16

Detail of Annual Development Programme Scheme

Sr. No.	Name of Scheme	Estimated Cost (Rs)	Work Order Date	Target Date	Physical %age	Penalty no imposed (Rs)
1	L/o Sewer Line Construction of PCC Aziz Colony	595000	13-09-17	-do-	90%	59,500
2	Laying of Sewer line Aziz Colony Sargodha	657000	13-09-17	-do-	90%	65,700
3	Laying of Sewer line Adil Park Sargodha	648000	13-09-17	-do-	95%	64,800
4	Construction Carpet road & L/O water house Ahmad khan to Amer khan House Riaz khan to Asim khan Haseeb khan to Furqan khan L/o Sewer Line Haseeb khan to Furqan khan Constn; Carpet Road Masjid Hanfia to near WAPDA office Block-D S/Town	2700000	13-09-17	13-01-2018	65%	270,000
5	L/o Sewer Line St. Qaisar wali Sidiqabad,	722000	13-09-17	-do-	80%	72,200
6	Construction PCC street butt wali mujahid colony	140000	13-09-17	-do-	30%	14,000
7	Construction of PCC street salem Aalo Piaz wali rehman pura No.2 Sargodha.	140000	27-03-18	27-05-2018	30%	14,000
8	Construction of PCC street No.3 shakir Ansari wali rehman pura No.2 Sargodha.	140000	27-03-18	-do-	30%	14,000
9	Construction of PCC Irfan Bhati Mujahid Colony	130000	27-03-18	-do-	30%	13,000
10	Construction of PCC Masjid siddiqa rehman pura no.2	128000	27-03-18	-do-	30%	12,800
11	Constnution of PCC road street Saif ullah wali, street Masjid wali, street haji Yaqoob wali street Sh. Qaisir wali Sargodha	1100000	13-09-17	13-12-2017	65%	110,000
12	Replacement of sewer pipe, st No. 6,7,11,16 & st. Masjid Rehmat-il-Alamin Islam pura alongwith construction / repair of slab / karry	1100000	13-09-17	13-12-2017	75%	110,000
13	Laying Of Water Pipe link Disposo wali Gali Rehman Pura Dr.Rizwan	200000	28-03-18	-do-	20%	20,000
14	Laying of water pipe, Construction & repair of road Block No-17 & 18 Sargodha	700000	13-09-17	13-12-2017	60%	70,000
15	Providing & Fixing of LED 60 Watt Ligts in	800000	13-09-17	-do-	75%	80,000
16	L/o sewer pipe St. No.1 Aheer Colony, L/o Water pipe 3/2 Marla scheme Iqbal Colony, Construction of PCC Slab St. No 1 Showkat Hayat Colony, Gali Inayat Colony, along with construction / repair of slab / karry.	1100000	13-09-17	-do-	45%	110,000

17	Construction of PCC Road street Blochoon wali, street ALLAH Dita wali, and street Rana Talab wali showkat Hayat Colony Sargodha	1100000	13-09-17	-do-	65%	110,000
18	Laying of Water pipe & Repairing of Tube well	1100000	13-09-17	-do-	60%	110,000
19	Rehabilitation of road block-19,23 MC-18 Sargodha city	1100000	13-09-17	-do-	40%	110,000
20	Repairing of sewer line & water pipe line street chand Masjid , arif wali muhajar camp Sargodha	1100000	13-09-17	-do-	20%	110,000
21	Repairing of Manhole rings/construction of slabs MC-22	580000	13-09-17	-do-	45%	58,000
22	L/o Sewer link Street & Street No-3 Islampura	307000	13-09-17	13-10-2017	50%	30,700
23	P/F Street Lights St. 1 to 5 Nai Abadi Kot Farid, P/F E Motor 20-HP Tanki Eid Gah	600000	13-09-17	-do-	85%	60,000
24	Construction RCC Slabs FS Drain alongwith Lahore Road	600000	13-09-17	13-10-2017	25%	60,000
25	Repair & Construction of Toilets Office M.C. Sargodha.	570000	13-09-17	-do-	85%	57,000
						1,805,700
						1.806

Detail of Local Govt. Development Package (LGDP 2017-18)

Sr. No.	Name of Scheme	Estimated Cost	Work Order Date	Target Date	Physical %age	Penalty (Million)
1	Construction of PCC/ Sewer line Street 12,14 Bashir Colony near Jaz tower , Sewer Qari Ahmad Saeed to Saqib Warraich street 5 Yousuf park Gali No 7 Aziz Colony MC-04 Sargodha	2.5	28-12-2017	28-02-2018	80%	0.25
2	Construction/Rehabilitation of Carpet Road Wapda office to Ludhiana Sweets, Imran Kulcha House to 746-D, Madirsa Ehl-e-Hadees to Ludhiana Sweets , Madrisa Ehl-e-Hadees to Gill wala Chowk Block-D S Town MC-5 Sgd	2.5	28-12-2017	-do-	90%	0.25
3	Laying of Water Pipe Street No.1 Bridge to Masjid Sethi link streets, Lakkar Mandi street No1 to 4 Mc-9 Sargodha	2.5	28-12-2017	-do-	90%	0.25
4	Construction of PCC Madina Masjid to Qari Ashraf street Masjid, street Madrisa Qari Ashraf, street Mumtaz Switch Maker, street Abdul Khaliq Zargar, street Tariq Shopkeeper, Street Zahoor Jorra , Street Hafiz Ramzan Street Manzer Abbas MC-14	2.5	28-12-2017	-do-	95%	0.25
5	Construction of Manhole/Frame/Slab/ Construction of PCC Railway Phatak Kalkata House to Street Saleem Bhatti, Tiwana Park, MC-19	2.5	28-12-2017	-do-	25%	0.25

6	Construction of PCC Slab street Lady Councilor Asma Mukhtar Block-U near Masjid street Govt. G.P.S, street Rana Mustaqeem, Zahid Gujjar, Main Street Bao Gujjar Rasheed Colony, Pakka Dera, Abdullah Assi Colony, Bissmillah Park Istaqlalabad MC-22.	2.5	28-12-2017	-do-	95%	0.25
						1.50
Total				1.806	1.500	3.306

Annexure-AE
6.4.2.17

Name of work	Work Order No. and Date	Contractors Name	Description	Amount of PST/PRA paid (Rs)
PCC Wapda office to Ludhiana Sweets	2459/28-12-17	Mudassar Husain Nutt	5% PRA	125,007
L/O sewer line street Amad Nai Millat Park, street Rana Gulzar Deen Colony, OCC Slab / Tuff Tile Hohar Colony Chowk to Jamia Masjid MC-6	2459/28-12-17	Zia Ullah Khan Niazi	5% PRA	125,116
Const. of PCC Slab street, Rizwan, street Rana Aslam, street Mehmood Ansar Rehman Pura No.2 MC-7	2462/28-12-17	Farooq Jamil	5% PRA	119,040
P/F of Tuff Tiles Sunbal Colony, Muhajar camp / soling of pathan colony / laying of sewer line anwar colony	2471/28-12-17	Faisal Mushtaq	5% PRA	124,949
Laying of water pipe street No. pull to Shathi Masjid MC 09	2464/28-12-17	Zulfiqar Ahmad	5% PRA	117,976
P/F PCC and Tuff tiles MC-11	2465/24-12-17	Akhtar Hussain & Co	5% PRA	117,856
Const. of PCC road street Asma Lade Concilor, Girls Primary School	2472/28-12-17	Rana Yaqoob & Sons	5% PRA	117,991
Const. of Road / Tuff Tile Sulman Pura Saleem Park	2465/28-12-17	Akhtar Hussain & Co	5% PRA	124,894
L/Sewer line Block No. 23/L	2469/28-12-17	New Ahmad & Co	5% PRA	123,821
L/Sewer line street Katchehry Bazaar Block No. 6	2467/28-12-17	Akhtar Hussain & Co	5% PRA	125,016
Const. of PCC Slab Bagh e Umer Nangiana Colony	2466/28-12-17	Akhtar Hussain & Co	5% PRA	126,252
Const. of PCC Road Street Malik Asghar , Haidry, Gulshair MC 13	2451/28-12-17	Ch. Zulfiqar Ahmad	5% PRA	117,832
L/Sewer and PCC Slab street No.1,5 Mohallah Sabri street MC 10	2452/28-12-17	Farooq Jamil	5% PRA	117,955
Const. of manhole/framde/Slab MC-19	2470/28-12-17	Azeem Iqbal	5% PRA	124,971
Const. of PCC road street Masjid Madina MC 14	2786/12-3-18	Farooq Jamil	5% PRA	118,020
Repair / Renovation of Jinnah Hall	2390/13-9-17	Azeem Iqbal	5% PRA	356,235
L/ water pipe St-1 house Abdul Raheem St-4 Rana Zulfiqar MC-10	2404/13-9-17	Rana Yaqoob & Sons	5% PRA	90,485
L/ sewer line street No. 4 Nazir Gujar Manzoor Colony MC-1	2455/28-2-17	New Ahmad & Co	5% PRA	117,925
L/ Tuff tiles in link 8,9 Block 29 Urban Area MC 12	2404/13-9-17	Bismillah Traders	5% PRA	52,390
L/ sewer line Rana Chowk to office UC-2	2420/14-9-17	Rana M. Haneef	5% PRA	52,486
Const. PCC back side Malik Brothers MC-01	2396/13-9-17	Azeem Iqbal	5% PRA	52,395
Const. of PCC slab big chowk Shamsher town MC 03	2458/28-12-17	Arbab & Co	5% PRA	117,860
P/F of Tuff Tile Muhammadi Colony, Maqam e Hayat, Sikkaq Colony MC-15	2454/28-12-17	Farooq Jamil	5% PRA	125,018
Const. of Solling/roads Gawala Colony	2445/25-9-17	Rana Muhmmad Hanif	5% PRA	71,486
Const. of Carpet road & L/O wate pipe house Ahmad Khan to Amir Khan House Riaz Khan MC-05	2394/13-9-17	Akhtar Hussain & Co	5% PRA	134,990
Const. of PCC/ Tuff Tile Chowk Bloc 30,31,32,33 MC-11	2978/23-6-18	Akhtar Hussain & Co	5% PRA	117,835
Total				3,115,801

Annexure-AF
6.4.2.20

Bill, Invoice No./Date	Name of Supplier/Firm	Description of purchase items	Total Amount (Rs)
367/30-3-18	Farooq Jamil, Govt. Contractor	Supply of UPS & Batteries	80,830
205/10-6-17	Azeem Iqbal, Govt. Contractor Builder & Colony Developer	Supply of Sodium Bulbs , Choke & Copper wire	447,430
Nil/25-9-17	Farooq Jamil, Govt. Contractor	Supply of UPS & Batteries	91,000
196/11-2017	Ch. Electric Light & Decoration	Supply of Tenting, Water tank, Sogo Lights Energy Saver, Generators	98,340
407/14-6-17	Asif Masood	Supply of Air Cooler	96,000
207/10-6-17		Supply of Sodium Bulbs 250 w,choke250	85,012
110/10-2017	Farooq Jamil, Govt. Contractor	Supply of UPS & Batteries	91,000
77/9-2017	Sargodha Contraction Company	Supply of Energy Saver 85 w	98,600
62/9-2017	Rana Muhammad Hanif	Supply of UPS & Batteries	76,700
64/9-2017	Farooq Jamil, Govt. Contractor	Supply of UPS & Batteries	87,500
313/8-2017	Hafeez and Co.	Supply of SMD Light	67,000
127/6-2017	Ch. Electric Light & Decoration	Supply of Generator 50 KVA	99,000
406/14-6-17	Asif Masood	Supply of Air Coolers	96,000
548/16-6-17	Sargodha Contraction Company	Supply of Energy Saver 85 w	98,600
129/6-2018	Sargodha Contraction Company	Supply & Fixing of Battery Repair of Wheal, Break & other work	98,960
130/6-2018	Sargodha Contraction Company	Electrc Wiring,	76,918
112/6-2018	Muhammad Younas Butt, Contractor	Supply of Energy Saver	80,600
141/6-2018	Ch. Electric Light & Decoration	Supply & Fitting of Fancy Lights	83,333
142/6-2018	Ch. Electric Light & Decoration	Supply of Generator, Sogo Light	57,954
Nil/ 26-5-2018	Rawaj Tent & Cettering Service	Supply of tenting, Lighting, Carpets, Glass Tables	440,548
132/10-4-17	Rana Yaqoob & Sons	Supply of Energy Saver	52,500
231/14-12-16	Ch. Electric Light & Decoration	Supply of Sogo Light, Generators	522,500
209/24-10-16	Farooq Jamil, Govt. Contractor	Supply of Electrical Items	405,490
46/6-2018	Mudassir Hussain Natt	Supply & Fixing of Penaflex	99,000
117/10-4-17	Hafeez and Co.	Supply of Air Coolers	57,000
141/1-2018	Mujeeb Light Decoration	Fancy Lighting on Eid Milaad un Nabi	99,700
67/1-2018	Ch. Electric Light & Decoration	Lighting on Moharram ul Haram	549,652
73/1-2018	United Builders	Supply & Fixing of Motor 30 HP	500,000
188/15-2-18	Mudassir Hussain Natt	Supply of Energu Saver 85 W	95,300
196/17-2-17	United Builders	Fixing of Motor Pump 30 HP	76,318
29/3-3-18	Muhammad Younas Butt, Contractor	Suppy of Energy Saver, Holders	85,179
2466/28-12-17	Akhtar Hussain & Co	S/E of LED Water Proof Light 100 watt i/c stand, wiring etc	1,152,585
4747/28-2-18	Mudassar Husain Nutt	Providing and fixing of 60 watts LED light with pole wire complete in all respect, AKS or equitant (Rate incjuding contractor profit and all taxes	84,000
2390/13-9-17	Azeem Iqbal	S/E of LED lights, exust fan, fancy lights, breakers, change over, chilling rose etc	1,911,000
Total			8,141,549
20% Contractor's Profit			1,628,310

**Annexure-AH
6.4.2.21**

Name of Schemes	Contractor	Description	Rate applied (Rft)	Rate Admissible (Rft)	Excess Rate paid (per Rft)	Qty (Rft)	Excess Amount Paid (Rs)
De-silting sewer line house Rizwaz Gill to Nishat Sultana Chowk Satlite	Ehtasham Riaz	De-silting of 18" dia line	206.25	150	56.25	1247	70,144
De-silting sewer line house Rizwaz Gill to Nishat Sultana Chowk Satlite	Ehtasham Riaz	De-silting of 12" dia line	140	120	20	920	18,400
De-silting sewer line Abdullah Colony to Chowck Bashir Colony	Ehtasham Riaz	De-silting of 24" dia line	251.25	220	31.25	2492	77,875
De-silting sewer line Abdullah Colony to Chowck Bashir Colony	Ehtasham Riaz	De-silting of 18" dia line	206.25	150	56.25	2497	140,456
De-silting sewer line Abdullah Colony to Chowck Bashir Colony	Ehtasham Riaz	De-silting of 12" dia line	140	120	20	767	15,340
De-silting sewer line Chungi - 9, Yousaf Park Aziz Colony	Farooq Jamil	De-silting of 24" dia line	230.31	220	10.31	1391	14,341
De-silting sewer line Chungi - 9, Yousaf Park Aziz Colony	Farooq Jamil	De-silting of 18" dia line	206.25	150	56.25	3535	198,844
De-silting sewer line Chungi - 9, Yousaf Park Aziz Colony	Farooq Jamil	De-silting of 12" dia line	140	120	20	162	3,240
De-silting sewer line Bacha Hospital to Mubarik Hospital	Akhtar Husain	De-silting of 12" dia line	140	120	20	1425	28,500
De-silting sewer line Bacha Hospital to Mubarik Hospital	Akhtar Husain	De-silting of 18" dia line	206.25	150	56.25	303	17,044
De-silting sewer line Doha Marriage Hall to Disposal	Faisal Mushataq	De-silting of 24" dia line	226	220	6	3452	20,712
De-silting sewer line Doha Marriage Hall to Disposal	Faisal Mushataq	De-silting of 30" dia line	289.96	250	39.96	110	4,396
De-silting sewer line Doha Marriage Hall to Disposal	Faisal Mushataq	De-silting of 36" dia line	320	270	50	118	5,900
De-silting sewer line Disposal works to Street No.24 Jinnah Colony	Ehtasham Riaz	De-silting of 24" dia line	251.25	220	31.25	648	20,250
De-silting sewer line Disposal works to Street No.24 Jinnah Colony	Ehtasham Riaz	De-silting of 18" dia line	206.25	150	56.25	1018	57,263
De-silting sewer line Disposal works to Street No.24 Jinnah Colony	Ehtasham Riaz	De-silting of 12" dia line	140	120	20	1160	23,200
De-silting sewer line General Bus Stand road to Jinnah Colony disposal Work	Farooq Jamil	De-silting of 54" dia line	530	450	80	3525	282,000
Total							997,904