



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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2012-13**

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ABBREVIATIONS AND ACRONYMS

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

Preface

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

The Report is based on audit of Tehsil Municipal Administrations of District Pakpattan for the Financial Year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs1 million or more and also the non-compliant observations which were included in Annex-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

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

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

The total Development Budget of two above mentioned TMAs in District Pakpattan for the Financial Year 2012-2013, was Rs229.73 million and expenditure incurred was of Rs197.200 million showing savings of Rs32.529 million. The total Non-development Budget for Financial Year 2012-13 was Rs382.494 million and expenditure was of Rs341.932 million, showing savings

of Rs40.563million. The reasons for savings in Development and Non-development Budgets are required to be provided by TMO and PAO concerned.

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

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

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

Audit of Development Expenditure of Rs60.383 million was carried out, out of the total expenditure of Rs197.200 million and Audit of Non-Development expenditure Rs90.574 million out of the total expenditure of Rs341.93 million for the financial years 2012-13 was conducted, which are 31% and 26% of total development and non-development expenditure, respectively. Total overall expenditure of TMAs of District Pakpattan for the financial year 2012-13 was Rs539.132million, out of which overall expenditure of Rs150.957 million was audited, which is 28% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total overall receipt of TMAs of District Pakpattan for the financial year 2012-13 was Rs459.460 million, out of which overall receipt of Rs 114.865 million was audited which, is 25% of total receipt.

b. Recoveries at the Instance of Audit

Recoveries of Rs34.331 million were pointed out through various audit paras and no recovery was effected till the compilation of this Report. Out of the total recoveries Rs34.331 million was not in the notice of the Executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

d. Audit Impact

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

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

e. Desk Audit

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

f. Comments on Internal Control and Internal Audit department

Internal control mechanism of TMAs of District Pakpattan was not found satisfactory during audit. Many instances of Weak Internal Controls have been

highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against ghost schemes. Negligence on the part of TMA authorities may be captioned as one of important reasons for Weak Internal Controls.

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

g. The Key Audit Findings of the Report

- i. Irregularities and Non-Compliance involving Rs7.872 million were noted in fourcases¹.
- ii. Performance issues involving Rs39.673million were noted in fourcases.²
- iii. Internal control weaknesses involving Rs34.243million were noted in two cases³

Audit Paras on the accounts for 2012-2013 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annex-A).

h. Recommendations

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

- i. Compliance of relevant laws, rules, instructions and procedures, etc and appropriate actions against officers/officials responsible for violation of rules.
- ii. Take disciplinary action against the concerned for poor recovery.

¹Para:1.2.1.1,1.2.1.2,1.2.1.3,1.3.1.1

²Para:1.2.2.1, 1.3.2.1, 1.3.2.2, 1.3.2.3

³Para:1.3.3.1, 1.3.3.2

- iii. Take measures to stop illegal construction of commercial, residential buildings, industries and development of residential colonies.
- iv. Take disciplinary action against the concerned DDO for poor budgeting.
- v. Regularization of un-authorized expenditures.
- vi. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management.
- vii. Realization and reconciliation of various receipts.
- viii. Compliance of DAC directives and decisions in letter and spirit

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	2	1071.68
2	Total formations in Audit Jurisdiction	2	1071.68
3	Total Entities (PAOs)/ DDOs Audited	2	539.132
4	Total formations Audited	2	539.132
5	Audit & Inspection Reports	2	539.132
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to TMA)	Nil	Nil

Table 2: Audit Observations regarding Financial Management

(Rupees in Million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound Asset management	-
2	Weak Financial management	39.673
3	Weak Internal controls relating to financial management	34.243
4	Others	7.872
Total		81.788

Table3: Outcome Statistics**Expenditure Outlay Audited**

(Rupees in Million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	3.652	197.200	459.460	338.28	998.592*	927.526
2	Amount Placed under Audit Observation/ Irregularities	2.824	39.291	39.673	-	81.788	143.352
3	Recoveries Pointed Out at the instance of Audit	-	1.729	32.602	-	34.331	33.305
4	Recoveries Accepted/ Established at the instance of Audit	-	1.729	32.602	-	34.331	33.305
5	Recoveries Realized at the instance of Audit.	-	-	-	-	-	

* The amount mentioned against serial No.1 in column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure is Rs539.132million for the current year.

Table4:Irregularities Pointed Out

(Rupees in Million)

Sr. No.	Description	Amount under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	7.872
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	
4	If possible quantify weaknesses of internal control systems.	32.514
5	Recoveries, overpayments representing cases of established overpayment or misappropriation of public money.	34.331
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	7.071
Total		81.788

Table5:Cost-Benefit

(Rupees in Million)

Sr. No.	Description	Amount (2013-14)	Amount (2012-13)
1	Outlays Audited (Items 1 Table 3)	998.592	927.526
2	Expenditure on Audit	0.053	0.044
3	Recoveries realized at the instance of Audit	0.972	0
4	Cost-Benefit Ratio	1851%	0

CHAPTER 1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, PAKPATTAN

1.1 INTRODUCTION

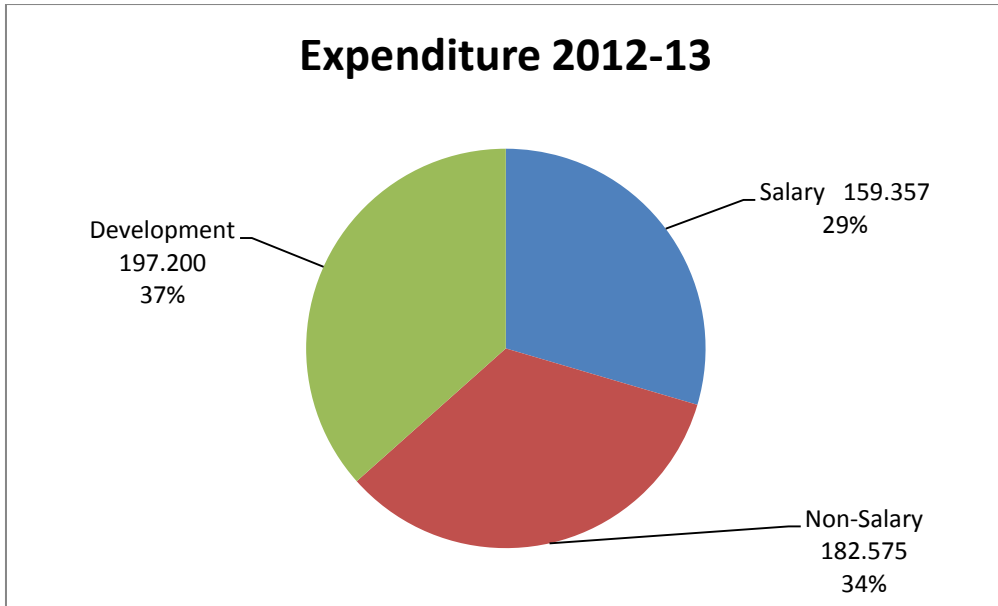
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil NaibNazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in Million)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% Saving
Salary	162.970	159.357	(3.613)	-2%
Non-Salary	219.524	182.575	(36.949)	-17%
Development	229.73	197.20	(32.529)	-14%
Revenue	459.46	-	-	-
Total	1,071.68	539.132	(73.092)	-12%

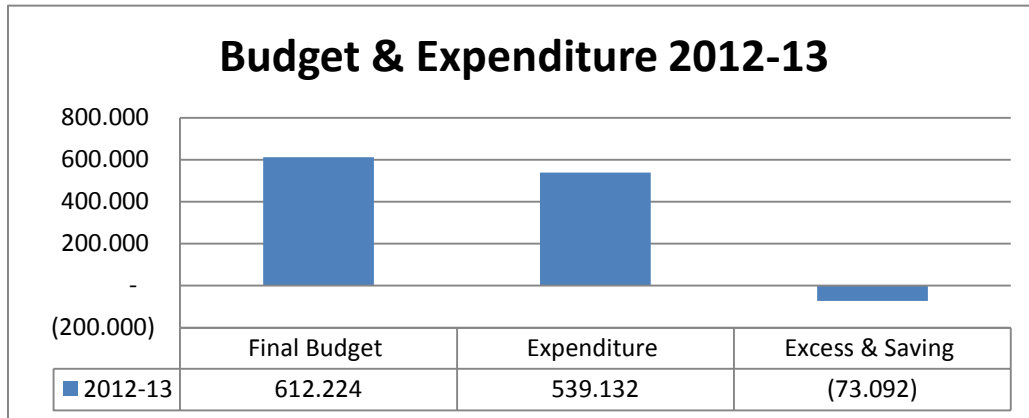


Details of budget allocations, expenditures and savings of each TMA in District Pakpattan are at **Annex-B**.

As per Budget Books for the Financial Year 2012-13 of TMAs in District Pakpattan, original and final budgets were of Rs612.224million.Total expenditures incurred by these TMAs during Financial Year 2012-13 were of Rs539.132 million. There was a saving of Rs73.092 million for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

The comparative analysis of the budget and expenditure of current Financial Yearis depicted as under:

(Rupees in Million)



1.1.2 Brief commentson the status of compliance on Audit Parasof Annex-I of Audit Report 2012-13

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

1.1.3 Brief Comments on Status of Compliance with PAC/ZAC Directives

Sr. No.	Audit Year	No. of Para's	Status of PAC / ZAC Meetings
01	2009-12	19	Nil
02	2012-13	12	Nil
Total		31	Nil

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

Audit Paras

1.2 Tehsil Municipal Administration, Pakpattan

1.2.1 Irregularity & Non-Compliance

1.2.1.1 Irregular Expenditure without Advertisement on PPRA Website – Rs2.074 Million

According to Rule 4 of the Punjab Procurement Rules, 2009 procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical. Further, according to Rule 12 (1) 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 of the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Tehsil Officer (Regulation) Pakpattan incurred expenditure of Rs2.074 on hiring of tentage, lighting, generator for Ramazan Bazar, purchase of dewatering set and purchase of different items on different occasion i.e. Eid-ul- Azha, Baba Farid Urs. The purchase process was completed by calling just quotations. Advertisement for purchases was not made on PPRA Website for economical purchase. Detail is given in **Annex C**.

Audit is of the view that due to weak financial management, expenditures were incurred without advertisement on PPRA website.

Non-advertisement on PPRA website resulted in irregular expenditure.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that advertisement was made through DGPR in the national daily newspapers and supply order was given to the lowest bidder. The reply was not satisfactory as

there was no advertisement on PPRA website. Despite various efforts, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditures, besides fixing of responsibility, under intimation to Audit.

[AIR Para: 18, 25, 26]

1.2.1.2 Doubtful Tendering Process – Rs1.495 Million

According to Para 6(5) of Notification No. SOR(LG)5-48/2002 Government of the Punjab, Local Govt. & Community Development Department dated 28.02.2012 “all the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the committee comprising the following:

i.	Tehsil / Town Municipal Officer	Convener
ii.	Representative of District Coordination Officer	Member
iii.	Assistant Engineer, LG&CD of the District	Member
iv.	Tehsil / Town Officer (Finance)	Member
v.	Tehsil / Town Officer (I&S)	Member

T.O (I&S) Pakpattan advertised the scheme “Improvement of Metalled Road from Fresh Point to Urban Area School Pakpattan” for Rs 1.495 million. Tender was to be opened by the tender opening committee but it was opened by the T.O.I&S alone. Moreover cost of scheme was charged from the repair and maintenance budget which was irregular.

Audit is of the view that due to weak internal control, non-transparent tender process was adopted.

Non-transparent tendering process resulted in doubtful tendering process.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that list of participants was attached with the reply. The reply was not

satisfactory as the list was not signed by the members of the nominated committee. Tenders were also not signed by the tender opening committee. Despite various efforts, DAC meeting was not convened till the finalization of this Report.

Audit recommends detailed inquiry, besides fixing of responsibility, under intimation to Audit.

[AIR Para: 14]

1.2.1.3 Loss to TMA due to Acceptance of Bid at Lesser Rate – Rs1.479 million

According to Rule 2.33 of the 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.

TMO Pakpattanauctioned receipts heads, advertisement of boards and BakarMandiCity on 07.05.2012 for Rs 2,750,000 and on 23.04.2012 for Rs1,002,000 respectively. Acceptance letter was issued to the successful bidder on 08.05.2012, dispatched on 09.05.12 for deposit of security and first installment within three days. Before maturity /expiry of grace time it was re-advertised on 11.05.2012. Later on these were auctioned for Rs 1,600,000 and Rs673,000 respectively. All the correspondence revealed that haphazard process was adopted to oblige the self favor contractor at lower bid as detailed below:

(Amount in Rupees)

Head of receipt	1st Auction	Final Auction	Loss
Advertisement Fee	2,750,000	1,600,000	1,150,000
BakarMandi	1,002,000	673,000	329,000
Total			1,479,000

Audit is of the view that due to weak internal control, non-transparent bidding process was adopted.

Acceptance of bid on lower rate resulted loss to government exchequer.

Matter was reported to the Tehsil Municipal Officer in March, 2014. Neither the DDO submitted any reply nor the record was produced for audit verification. Despite various efforts, DAC meeting was not convened till the finalization of this Report.

Audit recommends detailed inquiry, besides fixing of responsibility, under intimation to Audit.

[AIR Par No. 15]

1.2.2 Performance

1.2.2.1 Less Collection of Conversion Fee – Rs31.524 Million

According to Notification No.SOR(LG) 38-18 /2009- P dated 6th June, 2012 the conversion fee for the conversion of a residential , industrial, pre urban area or intercity service area to commercial use shall be as under :

Value of land as per valuation table	Conversion fee
Less than one million	5%
From one million to ten million	10%
More than ten million rupee	20%

TO (P&C) Pakpattan collected less conversion fees amounting to Rs31.524 million by evaluating the properties less than the applicable rates. Fees were not computed according to nature of property, value of the property was less taken from the valuation table and fees were not recovered from the colonies developers. Detail is given in **Annex-D**.

(Rupees in Million)	
Nature of irregularity	Amount of recovery
Loss due to non-evaluation of fees according to site	13.118
Loss due to non-recovery from colony developer	11.400
Loss due to computation of less value of property	7.006
Total	31.524

Audit is of the view that due to weak internal control, less value was applied for computation of conversion fee.

Computation of conversion fee at less rates resulted in loss to government exchequer.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that notices had been issued / served to the owners to deposit map fee / conversion fee. The reply was not satisfactory as the amount of conversion fee was not recovered. Despite various efforts, DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 01, 02, 04, 20]

1.3 Tehsil Municipal Administration, Arifwala

1.3.1 Irregularities & Non-Compliance

1.3.1.1 Irregular Expenditure on the Purchase of Garbage Containers/Electric Items – Rs2.824 million

According to rule 12 (1) of the Punjab Procurement Rules, 2009, all Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Tehsil Municipal Officer Arifwala incurred expenditure amounting to Rs2.823 million during 2012-13 on account of purchase of Garbage Containers. The purchases were made through simple quotations without any healthy competition and non-observing tender process in violation of above rules. Only two suppliers contacted and obtained quotations and supply orders were awarded to the self favored suppliers. Further even the rates were entered by hand on the quotation of Kissan Engineering and supply order was awarded to the same which showed personal interest by the concerned officials/officers/DDO. The detail is given below:

(Amount in Rupees)

Bill/Invoice No.	Date	Name of company	Amount (Rs)
1213-0195	25.04.2013	Kissan Engineering	1,750,000
9181	22.05.13	Masha Allah Electric Store, Arifwala	787,025
2002	03.10.12	Jutt Construction	286,500
Total			2,823,525

Audit is of the view that due to weak internal control, irregular purchase of assets was made without observing rules.

Irregular purchase without observing PPRA rules resulted in violation of government instruction.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that Procurement of Garbage Containers was made after advertisement in national press as well as uploading on PPRA Website. The reply was not satisfactory as no proof was provided for advertisement on PPRA website. DAC, in its meeting held in April, 2014, directed that record should be verified within two days. No further progress was reported till the finalization of this Report.

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

[AIR Para: 14, 19]

1.3.2 Performance

1.3.2.1 Loss to Govt. due to Illegal Construction of un-approved Colonies without Payment of TMA Dues– Rs5.007 million

According to Para38 of Punjab Private Housing Schemes and Land Sub-division Rules, 2010, a developer shall deposit fee for conversion of pre-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available. Further, according to Section 146-D of Punjab Local Government Ordinance 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

TO (Planning & Coordination) Arifwaladid not recover conversion fee, map fee and NOC fee amounting to Rs5.910 million from the developers of the private housing colonies constructed without prior approval of building plans. TO(P&C) neither take action against these illegal development of schemes to demolish the constructions and stop commercial activities of developers nor recovered the govt. dues from them. Necessary detail is given below:

(Amount in rupees)

Sr. No	Name of Housing colony	Location	Area	Map fee	Conversion Fee	NOC fee	Recovery
1	Excellent City	Chak No: 147/EB	40 K 0M	50,000	100,000	5,000	155,000
2	Rehman Town	Chak No: 47/EB	66K 5M	82,813	702,250	5,000	790,063
3	Rehman City Phase-II	Chak No: 69/EB	88K 17M	111,063	1,243,900	5,000	1,359,963
5	Irfan Town	City Arifwala	40 K	50,000	1,600,000	5,000	1,655,000
6	Al-Jannt City	Qaboola Bye Pass	50 K	62,500	530,000	5,000	597,500
7	Al-Jannt City Phase-II	Qaboola	24 K	30,000	242,400	5,000	277,400
8	Mehmoodia Town	Chak No.21/KB	32 K	40,000	128,000	5,000	173,000
TOTAL							5,007,926

Audit is of the view that due to weak financial controls, no action against the illegal constructions of housing colonies was taken and government fee was also not recovered.

Illegal construction of housing colonies without approval of map and non-recovery of government fees resulted in loss to government.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that notices had been issued / served to the owners to deposit map fee / conversion fee. The reply was not satisfactory as the full amount of conversion fee was not recovered. DAC, in its meeting held in April, 2014, directed the TMO that matter should be taken up with Revenue Department for RED ENTRY besides recovery. No further progress was reported till the finalization of this Report.

Audit recommends enquiry of the matter at appropriate level, besides recovery, under intimation to Audit.

[AIR Para: 01]

1.3.2.2 Loss to Govt. due to Non-vacation of Cancelled Leased Shops at Sahara Market – Rs2.064 million

According to rule 16 (1) (a) read with (b) of Punjab local Government (property) rules, 2003, the immovable property may be leased out in a manner prescribed i.e. the immovable property shall be given on lease through competitive bidding. The period of such lease shall be upto five years at a time. Further, as per Local Government notification No. S-III/2-11/80 dated 07.07.1982 that after the expiry of five years the terms and conditions of extension of lease may be resettled between the lessees and local council concerned by negotiation keeping in view the prevalent rent of such shops. If the conditions of negotiation is not acceptable to the lessees or parties concerned fail to arrive at any agreeable decision. The shops should be re-auctions according to prescribed procedure.

TMA Arifwala cancelled lease of 103 shops situated at Sahara Market Arifwala. TO (Regulation) did not made efforts to vacate these shops and 86 tenants got stay orders from Court. Neither the re-auction of these shops was made nor rent recovered from existing tenants. This resulted in the loss of Rs.2.064 million in 2012-13. Detail is as under:

(Amount in Rupees)

No. of shops	Market Rate of Rent	Expected Loss
86	2000	2000x12x86=2,064,000

Audit is of the view that due to financial mismanagement and inefficiency TMO failed to resolve the matter and to recover the Govt. receipt.

Non-recovery of Government receipts resulted in loss to public fund.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that the tenants of 86 shops had obtained stay orders from various Civil Courts & matter was still in the Court. The reply was not satisfactory as the stay orders were not shown to Audit. DAC, in its meeting held in April, 2014, decided to keep the para pending till decision of court. No further progress was reported till the finalization of this Report.

Audit recommends that matter may be enquired at appropriate higher level to realize the Govt. /TMA income, under intimation to Audit.

[AIR Para: 06]

1.3.2.3 Non-recovery of penal rent due to residence beyond Entitlement- Rs1.078 million

According to Finance Department letter No. FD(M-I)1-15/82-P-I dated 15.01.2000 in case a Govt. servant of a lower grade entitled living in a higher grade accommodation he will not be paid House Rent Allowance and he will pay 10% of maximum of the pay scale for which the residence is meant for.

TMO Arifwalaneither recovered amount of penal rent Rs1.078 million from illegal occupants residing in the residences above the entitlement nor got vacated residence from the persons residing in these residences. Detail is given in **Annex-E**.

Audit is of the view that due to weak internal control Penal Rent were not deducted.

Non-deduction of Penal Rent resulted in loss to government.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that a comprehensive survey was being conducted on account of gradation of the residences maintained by TMA. However, rent was being recovered on monthly basis through salary bills. The reply was not satisfactory as proof of deduction of HRA was not shown. DAC, in its meeting held in April, 2014, directed that the category of quarters should be provided within two days. No further progress was reported till the finalization of this Report.

Audit recommends regularization, besides re-allocation/ allotment of TMA residences according to entitlement, under intimation to Audit.

[AIR Para: 18]

1.3.3 Internal Control Weaknesses

1.3.3.1 Non-obtaining of Additional Performance Securities – Rs 32.514 Million

According to Government of the Punjab, Finance Department letter No. RC9Tech) FD-1-2/83 (v) (p) dated 06-04-2005, if contractor quote rate 5 % below the approved D.N.I.T. lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of laid impeach over is earlier.

Tehsil Municipal Administration Arifwala awarded works during 2012-13 without obtaining of additional performance securities of Rs32.514 million from the contractor who offered more than 5% below rates from TSi in violation of above direction. The detail is given in **Annex-F**.

Audit is of the view that due to financial indiscipline/negligence of the department no additional performance security was obtained from the contractors.

Non-obtaining of additional performance securities resulted in irregular award of contract and unauthorized payment to contractor as well loss to government in shape of low quality of work.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that Additional Performance Security was obtained from the contractors. The reply was not satisfactory as no Additional Performance Securities were obtained. DAC, in its meeting held in April, 2014, directed TMO to produce complete record within two days. No further progress was reported till the finalization of this Report.

Audit recommends action against concerned for non-obtaining of additional performance securities besides regularization of expenditure from the competent authority under intimation to Audit.

[AIR Para: 22]

1.3.3.2 Non-Imposition of Penalty for Non-Completion of Works – Rs 1.729 million

According to clause 2 of agreement, contractor had to complete his work within allowed time; otherwise contractor shall have to pay compensation 1% to 10% of the agreement amount.

TO (I&S) had not taken any action against the contractor who had not completed the work within allowed time and did not impose penalty of Rs 1.729 million. Contractor failed to complete the said work within the stipulated period and many works were still in process. Neither the penalty was imposed for running scheme nor the work allotted on risk and cost basis by forfeiting the security of the contractor as detailed in **Annex-G**.

Audit is of the view that due to weak internal control over the payment penalty for late completion of the work was not deducted.

Non-recovery of penalty for late completion resulted in loss to government.

Matter was reported to the Tehsil Municipal Officer in March, 2014. DDO replied that the Schemes pointed out by Audit were not finalized. The compensation for delay would be charged as per Clause 2 of agreement on finalization of schemes. The reply was not satisfactory as recovery was not made. DAC, in its meeting held in April, 2014, directed the TMO to recover the amount from security. No further progress was reported till the finalization of this Report.

Audit recommends recovery and allotment of work on risk and cost basis besides appropriate action against concerned under intimation to audit.

[AIR Para: 23]

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

1.4 Tehsil Municipal Administration, Pakpattan

1.4.1 Non-Recovery of Rent of Land used for temporary sale points in the main areas of city–Rs900, 000

As per rule 112 of Punjab Local Government (Budget) Rules 2001, it shall be the duty of the Collecting Officer and Assistant Collecting Officer to see that all income claimable is claimed, realized and credited to the Local Fund of the Local Government.

250 temporary sale points were available on the government land but no rent was recovered by the T. M.O Pakpattan for such sale points. Detail is given below.

(Amount in Rupees)

Temporary Shops Point	Monthly rent per point	months	Loss
250	300	12	900,000

Weak internal control resulted in non-collection of rent of temporary shop points.

Non-collection of rent of temporary shop points resulted in loss to Government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 34]

1.4.2 Less recovery of water rate due to poor performance of TMA Administration and loss to TMA -Rs 624,538

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

TMO Pakpattan did not recover outstanding dues Rs624538 on account of water rate up to June 2012 from various connection holders. Detail is as under:

(Amount in Rupees)

F.Y 2011-12	No. of Connection	Total demand	Recovery	Not recovered
Water rates	2512	1,796,592	1,172,054	624,538

Audit is of the view that due to weak internal control of the department resulted in less recovery was made on account of water rate.

Less recovery on account of water rate resulted in loss to Government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 13]

1.4.3 Non-recovery of Map, Conversion and NOC fee – Rs478,000

According to Para-39 of Punjab private housing schemes & land sub-division rules 2010, developers will deposit conversion fee at the rate of one percent of the value of residential land as per valuation table or average sale price. In the light of Para- 3 sub Para-5 of Punjab local government taxation laws

2001, the following rates will be levied for the collection of fee: NOC fee of Rs25,000 per housing scheme, Land sub-division fee of Rs2,000 per kanal on the schemes of below 100 kanal and map fee of Rs5,000 per acre.

TMO Pakpattan had not recovered map fee of Rs120,000, conversion fee of Rs720,000 and NOC fee of Rs25,000 during the year 2011-12. The TMA authorities allowed establishing the said housing scheme within the jurisdiction of TMA without approval and payment of dues as detailed below.

(Amount in Rupees)						
Name of Housing colony	Location	Area in acre	Map fee	Conversion fee	NOC fee	Recovery
Al-farid Garden Housing Scheme	Katachari Road Pakpattan	190 kanal 15 Marla	120,000	720,000	25,000	865,000
Dues Deposited						387,000
Dues recoverable of Rs.						478,000

Weak internal controls resulted in non-recovery of map fee, conversion fee and NOC fee from the owners of illegal housing scheme.

Non-recovery of map fee, conversion fee and NOC fee from the owners of illegal housing scheme resulted in loss to Government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 01]

1.4.4 Non-collection of rent of shop and loss to TMA –Rs291, 233

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

T.M.O Pakpattan did not collect the rent of 110 TMA shops of Rs291233 during the F.Y 2011-12. Due to negligence of TMA rent was not collected completely. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of market	No. of Shop	Amount of rent to be recovered during 2011-12	Amount recovered during 2011-12	Less collection
1	Sahiwal Road	70	1178643	999048	179,595
2	Hospital Road	10	111018	74349	36,669
3	Old Tanga Stand	15	241982	202653	39,329
4	College Road	10	123864	111363	12,501
5	Old Sabzimandi	5	83240	60101	23,139
Total recoverable					291,233

Weak financial management resulted in less collection of rent of shops.

Less collection of rent of shops resulted in loss to Government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 16]

1.4.5 Recovery of Rs 71,655 on Account of Non-execution of Work at Site

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.

TMO Pakpattan had paid payments of such items which were not executed during the improvement of TMA parks for 2011-12. On physical inspection items were found short. Detail is given below.

(Amount in Rupees)						
Sr. No	Name of items	Quantity withdrawn	Actual quantity	Difference	Rate	Recovery
1	Purchase and fixation of R.C.C bench complete in all respect	14	11	3	7800	23400
2	Purchase and installation of plants of different types in park	461	41	420	55	23100
3	Earth filling lead up to 2 miles complete in all respect	12498 cft	6249 cft	6249 cft	4025.45	25155
Total Recovery Rupees.						71,655

Weak financial management resulted in excess payment on account of improvement of parks.

Excess payment on account of improvement of parks resulted in loss to Government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 28]

1.5 Tehsil Municipal Administration, Arifwala

1.5.1 Unjustified Excess Payment to the contractor of Rs423, 424

According to Para No.32 (a) of chapter-iv of Local Government Ordinance 2001, same vigilance shall be exercised in respect of expenditure from local fund as a person of ordinary prudence would exercise in respect of his own money.

Excess payment was made in Scheme of construction of metal road from KalmaChowk to Railway Station M Block Arifwala by allowing excess quantity of base course and excess rate of kerbed stone from T.S estimate. Detail is given below

MB No.	Bill	QTY paid	Remarks			
2487 Base course	3rd Running QTY paid	20034	payment was made on 23-09-2011 in 3rd running bill, while the estimates were revised on 1st Dec-2011			
	Qty as per Estimated	17844				
	Excess Qty paid	2190				
	Excess Payment	168270.8				
MB No.	Description	Rate Paid	Estimated Rate	Excess Rate	QTY	Amount
180(Kerbed stone Bill	572.93	422.84	150.09	1700	255153

Weak financial management caused excess payment to contractor.

Excess payment to contractor resulted in loss to government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 06]

1.5.2 Excess payment to contractor by approving higher Rates of Tuff tile in rate analysis Rs401,799

According to Para No.32 (a) of chapter IV of Local Government Ordinance 2001, same vigilance shall be exercised in respect of expenditure from local fund as a person of ordinary prudence would exercise in respect of his own money.

Excess payment of Rs401799 was made on account of laying of tuff tiles by approving higher rates in rate analysis of P.C.C Pavers of 60 mm thick and curb stone. Detail is in **Annex-H**

Weak financial management caused excess payment to contractor.

Excess payment to contractor resulted in loss to government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 01, 02, 03]

1.5.3 Loss to government due to non-auction of TMA property Rs130, 200

According to Rule 76 of PDG and TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and

credited immediately into the Local Government Fund. According to Rule 3 (k) of PLG (Property) Rules, 2003 the manager shall be vigilant about and to check encroachments or wrongful occupations on Property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.

TMO Arifwala had auctioned advertisement fee in 2009-10 for Rs350,000 and in 2010-11, Advertisement Fee was not auctioned, Departmental collection was made Rs 219,800. Which was less than the receipts of 2009-10? In this way government suffer a loss of Rs130, 200 due to non-auction of government property.

Period	Receipts	Loss	Name of Contractors
2009-10	350000		Auctioned
2010-11	219800	130200	Departmental Receipts Recovery made by (TOR)

Audit is of the view that due to inefficiency of management, government receipts were less realized.

Inefficiency in collection of receipts resulted in loss to government.

The matter was reported to the TMO during December, 2012. The DDO did not submit any reply. Despite various efforts, no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para: 14]

Annex

Annex –I

(Amount in Rupees)

Name of TMA	Sr. #	PDP No.	Title of Para	Amount of Audit Observation	Nature Of Audit Observation
TMA Pakpattan	1	3	Irregular Appointment of Contingent Paid Staff- Rs10.530 million	10.530	Irregularities and Non compliance
	2	7	Less/Non recovery of NOC fee for Sui Gas Connection- Rs3.997 million	3.997	Performance
	3	8	Less recovery of water Rates – Rs3.533 million	3.533	Performance
	4	12	Loss Revenue to TMA due to Litigation of Shop- Rs1.500 million	1.500	Performance
	5	13	Misclassification of Expenditures – Rs1.495 Million	1.495	Irregularities and Non compliance
	6	22	Irregular Advance Payment and Non-adjustment of Advance- Rs785,322	0.785	Internal Control Weaknesses
	7	29	Un-authorized constructions of building without approval of MAP Rs427,276	0.427	Performance
	8	31	Unjustified Expenditure on Earth Filling/Ramming without deducting shrinkage – Rs308,476	0.308	Internal Control Weaknesses
	9	32	Unauthorized Expenditure on Repair of Vehicle beyond Financial Power- Rs299,580	0.299	Irregularities and Non compliance
	10	33	Non Recovery of Birth/Death Certificate Fee – Rs255,200	0.255	Performance
	11	35	Loss to Government due to Payment of Overhead Charges & Contractor Profit – Rs 211,385	0.211	Performance
	12	36	Irregular Advance withdrawal without immediate requirement- Rs150,800	0.151	Irregularities and Non compliance

	13	38	Unjustified Excess Payment than Work Order - Rs137,600	0.137	Internal Control Weaknesses
	14	41	Non Forfeiture of Security Deposit- Rs105,000	0.105	Internal Control Weaknesses
	15	46	Non-adjustment of Advance payment to PTCL - Rs. 74,450	0.074	Internal Control Weaknesses
TMA Arifwala	16	3	Non-Recovery of Rent of Shops – Rs3.855 million	3.855	Performance
	17	4	Non-Recovery of Water Rate Charges – Rs2.262 million	2.262	Performance
	18	5	Loss to Govt. due to non-execution of re-auctions of shops at City Road – Rs1.179 million	1.179	Performance
	19	9	Non-Recovery of Licenses Fee – Rs158,600	0.158	Performance
	20	20	Irregular auction of advertisement tax and down fall in the Income of TMA Rs.909,000	0.909	Irregularities and Non compliance
	21	21	Theft of two Transformers amounting to Rs.800,000	0.800	Internal Control Weaknesses
	22	24	Recovery on account of non-imposition of penalty for non-completion of work within stipulated period – Rs973,500	0.973	Internal Control Weaknesses
	23	28	Non-Recovery of Professional Tax – Rs120,000	0.120	Performance
TOTAL				34.063	

MFDAC PARAS

(Rupees in Million)

Name of TMA	Sr. No.	AIR Para No.	Subject	Amount in Million
TMA Pakpattan	1	5	Non collection of record from the contractors amounting to Rs5.569 million	5.569
	2	6	Non maintenance of separate head of account of conversion fee Rs. 4.756 million	4.756
	3	9	Non maintenance of cash book of expenditures amounting to Rs3.210 million	3.210
	4	10	Irregular Expenditure on Purchase of Reeling – Rs. 2,342,426	2.342
	5	11	Difference Between Cash Book & Bank Statement of Rs1.753 Million	1.753
	6	16	Doubtful Expenditure on Arrangement for URS Amounting to Rs1,092,400	1.092
	7	17	Unjustified Heavy Expenditure on Tentage and Lighting of Rs1,098,440	1.098
	8	19	Unjustified Heavy Expenditure on Account Of Repair of Machinery – Rs876,750	0.877
	9	21	Irregular Award of Work by Increasing TS-Rs805,000	0.805
	10	23	Non Recovery of Loss of Revenue to TMA Rs766,038	0.766
	11	24	Non-availability of Stock Entry and Proof of Consumption of Sports Material-Rs599,650	0.600
	12	27	Unjustified Deduction of Expenditure from the PFC Rs474,627	0.475
	13	28	Doubtful Expenditure on Construction of Gates Rs454,156	0.454
	14	30	Doubtful Record of Government Receipts Rs. 371,180	0.371

	15	34	Less departmental Collection of TMA receipts amounting to Rs251,568	0.252
	16	37	Irregular Appointment of Legal Advisor and Expenditure – Rs144,046	0.144
	17	39	Excess Payment on Hiring of Lighting Rs124,000	0.124
	18	40	Excess Payment by Charging Excess Earth–Rs115,375	0.115
	19	42	Doubtful Expenditure on POL Amounting to Rs96,775	0.097
	20	43	Unauthorized Balance in Bank Statement of Rs91,473	0.091
	21	44	Excess Payment due to Non-deduction of Road Crust- Rs79,307	0.079
	22	45	Unjustified Expenditure on Cat Eyes and Excess Payment of Rs76,450	0.076
	23	47	Excess Payment due to Excess Rates-Rs50,080	0.050
	24	48	Excess Payment of due excess quantity–Rs48,569	0.049
	25	49	Excess Payment due to Excess Quantity of Earth Disposed-off–Rs38,167	0.038
TMA Arifwala	26	12	Unjustified advance payment on the installation of Traffic Signals – Rs3.016 million	3.016
	27	13	Unjustified Heavy Expenditure on Account of POL & repair of Fire Brigade – Rs2.724 million	2.724
	28	29	Non-Production of PLA Pass Book	0.000
Total				31.023

TMAs of Pakpattan District

Budget and Expenditure Statement for Financial Year 2012-2013

(Rupees in Million)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% Saving
Salary	162.970	159.357	(3.613)	-2%
Non-Salary	219.524	182.575	(36.949)	-17%
Development	229.73	197.20	(32.529)	-14%
Revenue	459.46	0	0	0%
Total	1,071.68	539.132	(73.092)	-12%

Annex-C**[Para No.1.2.1.1]****Irregular Expenditure Without Advertisement of PPRA's Website 2.074 Million****01. Expenditure on Tentage****(Amount in Rs)**

VR. NO	MONTH	SUPPLIERS	EVENT	TOTAL
193	Aug-12	BABA FARID TENT	RAMZAN BAZAR	690,000
106	Sep-12	MASOODIA LIGHT	RAMZAN BAZAR	264,750
Total Amount				954,750

02. Expenditure on Purchase of Dewatering set Rs; 592,218**03. Expenditure on Eid –ul-Azha& Baba FaridUrs. 526,860****(Amount in Rs)**

Vr. No.	Date	Suppliers Name	Items Purchased	Inv. #	Date	Amount
143	Feb-13	M Rafiq Mughal	EidMilad un Nabi , cloth & stitching	NIL	24.01.13	99,910
144	Feb-13	Masoodia Light	EidMilad un Nabi	NIL	24.01.13	32,600
190	Mar-13	M Riaz Contractor	EidMilad un Nabi , banners	NIL	23.01.13	43,750
232	Apr-13	Sabz Ali	CAT EYES	NIL	09.04.13	94,800
233	Apr-13	M Riaz Contractor	CAT EYES	NIL	02.04.13	64,600
127	Dec-12	Liaquat Ali & Sons	purchase of plastic bags for EidulAzha	NIL	07.11.12	93,600
129	Dec-12	Liaquat Ali & Sons	purchase of plastic bags for EidulAzha	NIL	24.10.12	97,600
Total Amount						526,860

Annex-D**[Para No.1.2.2.1]****Less Collection of Conversion Fee for Commercial/Housing colony Units
31.524 Million****Rate was not charged according to site.****(Amount in Rs)**

Sr. #	Name of owner	Area	Rate applied PM	Amount	Amount Recovered	Less/Short Recovery
1	M. Aslam , Munir& others	8K-8M-6S	200,000	6,746,666	111,000	6,635,666
2	SyedShahzadMasood	2K-17M	500,000	28,500,000	269,835	5,430,165
3	Abdul Wahid	3K-13M	100,000	7,300,000	228,125	501,875
4	M. Saeed near Grid Station	4K-0M	100,000	8,000,000	250,000	550,000
Total						13,117,706

Less conversion fees of housing colonies.**(Amount in Rs)**

Sr. #	Name of Scheme	Area	Conversion fee
1	Awais Block Near AddaCahanwat	30 K	600,000
2	Al- Jannat Housing Scheme 37/SP Sahiwal Road Pakpttan	99 K	1,584,000
3	Farid City Housing Scheme Jamal Chowk	75-K	1,500,000
4	Ahmed Gardens Sahiwal Road Pakpattan	56 K	1,120,000
5	Khayban – e- FaridKatchery Road Pakpattan	248 K	6,200,000
Total			11,004,000

Less conversion fees due to compunction of less value of property.**(Amount in Rs)**

Sr. #	Name of School & Address	Area of Building	Value for conversion fee	Value for conversion fee	Conversion fee
1	Star Poultries, Jehan Khan Sahiwal Road Pakpattan	4K	1,500,000	750,000	37,500
2	Al Barkat Computer weigh Bridge and Bhoosa Press	2K	1,500,000	375,000	18,750

3	Feed Mill 23K Sahiwal road , Near PulNathaPakpattan	32K	1,500,000	6,000,000	600,000
4	Sardar M. Chiragh Protein Farm, Sahiwal Road, Pakpattan	4K	1,500,000	750,000	37,500
5	Sosal Computer weigh Bridge and Bhoosa Press	2K	1,500,000	375,000	18,750
6	Colde Storage behind Al barkat Computer weigh Bridge and Bhoosa Press	4K	1,500,000	750,000	37,500
7	Shaheen Education System Noorpur	1K	40,000	800,000	40,000
8	Madina Filling station Sahiwal road, Pakpattan	2K	1,500,000	375,000	17,500
9	MS Banquette hall & Lawn	4K	1,500,000	750,000	37,500
Total					845,000

Annex-E**[Para No.1.3.2.3]****Non-recovery of penal rent due to residence beyond Entitlement- Rs1.078 million****(Amount in Rs)**

Name of Occupant	Designation	BPS	Category of Residence	Penal Rent	Residence of occupied Date	Period in Months	Total Recovery
Sheikh Nadeem	Superintendent Water Works	10	BS-16	34000*.1=3400	July 2011 to date	30x3400=	102,000
Hafiz Abid	Driver	5	BS-11	24000*.1=2400	July 2011 to date	30x2400=	72,000
M. Imran	ALA	11	BS-17	40000*.1=4000	July 2011 to date	30x4000=	120,000
SafdarHussain	Baildar	2	BS-14	26300*.1=2630	July 2011 to date	30x2630=	78,900
M. Nawaz	Baildar	2	BS-14	26300*.1=2630	July 2011 to date	30x2630=	78,900
M. Zahid	Ward Servant (THQ Hospital Arifwala)	2	BS-14	26300*.1=2630	July 2011 to date	30x2630=	78,900
M. Bilal	Secretary (OC) UC	7	BS-11	24000*.1=2400	July 2011 to date	30x2400=	72,000
Hafiz M. Ishaq	Tubewell Driver	4	BS-16	34000*.1=3400	July 2011 to date	30x3400=	102,000
TanvirAkhtar Shad	Secretary UC	7	BS-11	24000*.1=2400	July 2011 to date	30x2400=	72,000
Sheikh Naseem	Fitter	5	BS-14	26300*.1=2630	July 2011 to date	30x2630=	78,900
Salman AmeerRazzaq	Junior Clerk	7	BS-16	34000*.1=3400	July 2011 to date	30x3400=	102,000
TalatHussain	Accountant	14	BS-17	40000*.1=4000	July 2011 to date	30x4000=	120,000
TOTAL							1,077,600

Annex-F

[Para No.1.3.3.1]

Non-obtaining of Additional Performance Securities – Rs32.514Million

(Amount in Rs)

Sr. No.	Name of Scheme	Date of Tender	T.S Amount	Contractor Name	% of Rate Quoted Below than TS	Amount of work	Performance Security
1	Construction of soling MarkeetGhulshanIqbal Colony	07-07-12	200,000	Yasin& Co	23	154,000	46,000
2	Construction of soling E Block	07-07-12	200,000	Yasin& Co	23	154,000	46,000
3	Construction of soling D Block Street Sheikh SajidWali	07-07-12	800,000	Ali Construction	25.28	597,760	202,240
4	Construction of Street No. 4 Shah Nawaz Colony.	07-07-12	300,000	Tariq Mehmood	23	231,000	69,000
5	Construction of soling Green Town.	07-07-12	600,000	Tariq Mehmood	22	468,000	132,000
6	Construction of soling, Drain 58/EB	07-07-12	1,000,000	Shahid Saleem	24	760,000	240,000
7	Construction of soling, drains AzafiAbadiGardan Singh Lot.	07-07-12	300,000	Tariq Bashir	19.75	240,750	59,250
8	Construction of soling, drain AbadiSheikhanWali 163/EB	07-07-12	1,000,000	Yasin& Co	24	760,000	240,000
9	Construction of soling 209/EB AzafiAbadiQsaianWali	07-07-12	1,000,000	Yasin& Co	24	760,000	240,000
10	Construction of soling, Drain 74/EB	07-07-12	500,000	Yasin& Co	20	400,000	100,000
11	Construction of soling drain AbadiQalandar Shah 74/EB	07-07-12	600,000	Yasin& Co	20	480,000	120,000
12	Construction of soling drain 141/EB	07-07-12	1,000,000	Rana M. Saeed Khan	21.1	789,000	211,000
13	Construction of sewerage, soling 67/EB	07-07-12	600,000	M. Mansha Rath	22.36	465,840	134,160

14	Construction of soling Street Boy Middle School Wali 147/EB	07-07-12	300,000	Yasin& Co	22	234,000	66,000
15	Construction of soling, drain Chak No. 69/EB.	07-07-12	800,000	Bashir Ahmad	23.05	615,600	184,400
16	Repair of Metal Road Al-badar Colony Street Maqsooddolan Wali	07-07-12	700,000	Ali Construction	20	560,000	140,000
17	Construction of soling, Drain, 72/EB Azafi Abadi B.A Pasion	07-07-12	600,000	Al-Shahid Sharif	14	516,000	84,000
18	Construction of soling, drain 139/EB	07-07-12	1,000,000	Ch. Abdul Sattar	20.15	798,500	201,500
19	Construction of soling 44/EB	07-07-12	800,000	Shahid Saleem	12.15	702,800	97,200
20	Construction of soling, drain 40/EB	07-07-12	800,000	Zeeshan Ahmad	10.75	714,000	86,000
21	Construction of soling, drain 155/EB	07-07-12	1,000,000	Ali Construction	22.22	777,800	222,200
22	Construction of soling, School to Mosque 82/EB	07-07-12	300,000	Yasin& Co	16	252,000	48,000
23	Construction of Sludge carrier house Laftain Near Mosque Adah 351/EB.	07-07-12	300,000	Al-Hamad Contractor	19.25	242,250	57,750
24	Construction of sludge carrier Chak No. 42/EB	07-07-12	500,000	Noor Hassan	21.3	393,500	106,500
25	Construction of soling, drain 339/EB	07-07-12	800,000	Orangzaib	23.77	609,840	190,160
26	Construction of sewer, soling, Ghulshan Rafiq Colony Main Bazar.	07-07-12	1,000,000	Ali Construction	22	780,000	220,000
27	Construction of soling Azafi Abadi, Wasandanwali 153/EB	07-07-12	400,000	Yasin& Co	20	320,000	80,000
28	Construction Boundry Wall Football Ground 159/EB	07-07-12	1,000,000	Sardar Atta M. Dogar	21.21	787,900	212,100
29	Construction of rural drainage Scheme 73/EB	07-07-12	1,000,000	Mirza M. Sajjad	20.8	792,000	208,000
30	Construction of rural drainage Scheme Heema Meeruka	07-07-12	1,000,000	Rana M. Nawaz	23	770,000	230,000

31	Construction of rural drainage Scheme 27/EB	07-07-12	1,000,000	UmerFarooq Dogar	18	820,000	180,000
32	Construction of rural drainage Scheme bilaraLakhoka	07-07-12	1,000,000	Rana M. Nawaz	21	790,000	210,000
33	Construction of rural drainage Scheme 45/EB	07-07-12	1,000,000	Rana M. Nawaz	15	850,000	150,000
34	Construction of rural drainage Scheme bilaraHasanka	07-07-12	1,000,000	Rana M. Nawaz	20.4	796,000	204,000
35	Construction of rural drainage Scheme ChakJaseenkay	07-07-12	1,000,000	Baba gee	4.2	958,000	42,000
36	Construction of rural drainage Scheme 27/KB	07-07-12	1,000,000	Baba gee	21	790,000	210,000
37	Construction of soling, drain and patan 38/KB	07-07-12	1,000,000	Hanif& Sons	27	730,000	270,000
38	Construction of rural drainage Scheme 39/EB	07-07-12	1,000,000	Mian Zafarullah	20.4	796,000	204,000
39	Construction of rural drainage Scheme 19/KB	07-07-12	1,000,000	Rana M. Nawaz	20	800,000	200,000
40	Construction of rural drainage Scheme 31/EB	07-07-12	500,000	Rana M. Nawaz	25	375,000	125,000
41	Construction of rural drainage Scheme 117/EB	07-07-12	500,000	Jutt Construction	20	400,000	100,000
42	Construction of rural drainage Scheme 105/EB	07-07-12	500,000	Rana M. Nawaz	25	375,000	125,000
43	Construction of water Buffalo Pond Chak No. 25/KB	07-07-12	500,000	Rana M. Nawaz	13.6	432,000	68,000
44	Construction of Soling, Drain Chak No. 27/KB (Bajaj)	07-07-12	500,000	Baba gee	21	395,000	105,000
45	Construction of Soling, Drain Chak No. 17/KB	07-07-12	500,000	Rana M. Nawaz	25	375,000	125,000
46	Construction of Soling, Drain Chak No. 22/KB	07-07-12	500,000	Rana M. Nawaz	24	380,000	120,000
47	Construction of Soling, Drain Chak No. 20/KB	07-07-12	500,000	Baba gee	22	390,000	110,000
48	Construction of Sludge carrier Chak No. 19/KB	07-07-12	300,000	Rana M. Nawaz	22	234,000	66,000
49	Construction of Soling Chak No. 21/KB BastiMianQutab Din Hans	07-07-12	1,000,000	Hanif& Sons	24.27	757,300	242,700

50	Construction of Soling Drains, DhorKotAzafiAbadi 21/KB	07-07-12	500,000	Rana M. Nawaz	23	385,000	115,000
51	Construction of Soling & Drains Mouza Salam Rath	07-07-12	500,000	Tariq Bashir	14.75	426,250	73,750
52	Construction of Soling & Drains MouzaDharanwala	07-07-12	500,000	Rana M. Nawaz	18	410,000	90,000
53	Construction of Soling & Drains MouzaNooraRath	07-07-12	1,000,000	Baba gee	21	790,000	210,000
54	Construction of Soling & Drains MouzaSohawaMahal	07-07-12	500,000	Baba gee	17	415,000	85,000
55	Construction of Soling & Drains MouzaHemaMeroka	07-07-12	500,000	Rana M. Nawaz	23	385,000	115,000
56	Construction of Soling & Drains MouzaLuqmanMeroka	07-07-12	500,000	Baba gee	20	400,000	100,000
57	Construction of Soling & Drains MouzaKaleyPathan	07-07-12	700,000	Rana M. Nawaz	22.5	542,500	157,500
58	Construction of Soling & Drains Mouza Sabo ka	07-07-12	500,000	Baba gee	20	400,000	100,000
59	Construction of Soling & Drains MouzaMarhiHazara	07-07-12	1,000,000	Orangzaib	23.99	760,100	239,900
60	Construction of Soling & Drains Mouza Hama Rath	07-07-12	500,000	M. Amjad Co.	14.12	429,400	70,600
61	Construction of Soling & Drains MouzaKothaliKhanaka Sharif	07-07-12	300,000	Yasin& Co	15	255,000	45,000
62	Construction of Soling & Drains MouzaKundShamas Din	07-07-12	500,000	Rana M. Nawaz	20	400,000	100,000
63	Construction of soling, drain, sludge carrier 78/EB	07-07-12	2,500,000	Zafar Ali Toor	24.33	1,891,750	608,250
64	Construction of soling 70,66/EB Road to AbadiSamoranWalighanghra 82/EB	07-07-12	1,300,000	Ali Construction	22	1,014,000	286,000
65	Construction of soling 71/EB	07-07-12	2,000,000	Ch. Amjad	20.12	1,597,600	402,400
66	Construction of soling 91/EB	07-07-12	1,500,000	Ali Construction	24	1,140,000	360,000

67	Construction of soling, Sludge carrier 79/EB	07-07-12	1,500,000	Mirza M. Sajjad	20.1	1,198,500	301,500
68	Construction of sewerage 19/EB	07-07-12	800,000	M. Mansha Rath	21.25	630,000	170,000
69	Construction of sludge carrier, soling 76/EB KhoDogranWala	07-07-12	1,000,000	Mirza M. Sajjad	21.1	789,000	211,000
70	Construction of soling 76/EB AbadiTufailDogarWali	07-07-12	500,000	Jutt Construction	20	400,000	100,000
71	Construction of soling, sludge carrier 147/EB	07-07-12	1,500,000	ShahidSaleem	22	1,170,000	330,000
72	Construction of soling BlaraLakhoka	07-07-12	1,500,000	Hanif& Sons	23.27	1,150,950	349,050
73	Construction of soling Shah RamzanAzafiAbadiJaman Shah, koria Shah	07-07-12	1,000,000	RehanSajid	18.25	817,500	182,500
74	Construction of sewerage AraziDilawar	07-07-12	200,000	Yasin& Co	12	176,000	24,000
75	Construction of Metal Road, Railway crossing City Road to Shahmasabad.	07-07-12	1,500,000	Ali Construction	20	1,200,000	300,000
76	Construction of soling 41/EB	07-07-12	350,000	UmerFarooq Dogar	20.15	279,475	70,525
77	Construction of soling Abadi Amar shah Dakhlibelidilawar	07-07-12	800,000	Rana M. Nawaz	21	632,000	168,000
78	Construction of sewerage, drain 111/EB	07-07-12	1,800,000	Ch. M. Amjad	22.12	1,401,840	398,160
79	Construction of soling, sludge carrier 60.EB	07-07-12	2,000,000	Zafar Ali Toor	21.33	1,573,400	426,600
80	Construction of soling 355/EB 22 Lot	07-07-12	2,000,000	Ali Construction	23	1,540,000	460,000
81	Construction of soling Latf Abad, Iqbal Nagar, Mushtaq Nagar	07-07-12	600,000	Jutt Construction	14	516,000	84,000
82	Construction of soling ShehzadKotDakhliChakMehndi Khan	07-07-12	1,000,000	Orangzaib	22.99	770,100	229,900

83	Construction of Culvert 83/EB, 2RL	07-07-12	350,000	Al-Hamad Contractor	14.25	300,125	49,875
84	Construction of soling, drain, sludge carrier 349/EB AbadiWattoowanWali	07-07-12	1,500,000	Ali Construction	20	1,200,000	300,000
85	Construction of sewerage 69/EB	07-07-12	800,000	MirzaJameel Ahmad	23.23	614,160	185,840
86	Construction of soling, dodhenagordyalAbadiAhsanWali	07-07-12	200,000	Rana M. Nawaz	25	150,000	50,000
87	Construction of soling, drains Chak 4/EB	16/10/12	1,290,000	ShahidSaleem	30.3	899,130	390,870
88	Construction of water filtration plant chak # 52/EB	16/10/12	2,500,000	ShahidSaleem	30.05	1,748,750	751,250
89	Providing & Laying of Water Supply Pipe Gao-Shaala, Arifwala	16/10/12	300,000	ShahidSaleem	30.05	209,850	90,150
90	Construction of soling, Sewer street Mosque KhizraWali, Gulam Muhammad Town Arifwala	16/10/12	1,000,000	Skhera Con.	33.33	666,700	333,300
91	Construction of soling, drain Chak. 86/EB, AzafiAbadiBastiShairewali	16/10/12	1,200,000	Ali construction	30.3	836,400	363,600
92	Construction of soling, drain street Ashraf WaliEidGahArifwala	16/10/12	200,000	Yasin& CO.	30.3	139,400	60,600
93	Construction of soling chak # 50/EB, street Teacher M. HanifWali	16/10/12	250,000	NadeemMohal	38.1	154,750	95,250
94	Construction of soling & drain chak # 21/EB	16/10/12	1,000,000	UmerFarooq Dogar	33.35	666,500	333,500
95	Construction of Rural Drainage scheme MauzaTanazaLuqmanMeruka	16/10/12	1,000,000	Rana M. Nawaz	31.5	685,000	315,000
96	Construction of soling MauzaTarap	16/10/12	1,000,000	Baba gee	31	690,000	310,000
97	Construction of soling Chak 137/EB	16/10/12	500,000	Abdul Malik	32	340,000	160,000

98	Construction of soling Chak 23/EB	16/10/1 2	1,000,000	Tariq Mehmood	32.32	676,800	323,200
99	Construction of soling Chak 20/KB	16/10/1 2	500,000	Baba gee	33	335,000	165,000
100	Construction of soling Chak Jaman Shah	16/10/1 2	500,000	Yasin & CO.	30.3	348,500	151,500
101	Construction of soling Abadi Qatabmanar	16/10/1 2	330,000	Yasin & CO.	30.3	230,010	99,990
102	Construction of soling Chak 109/EB	16/10/1 2	330,000	Rana M. Nawaz	32.15	223,905	106,095
103	Construction of soling, drains, sludge carrier & sewer Qaboola	16/10/1 2	3,800,000	syedimran Mohsin	3.35	3,672,70 0	127,300
104	Construction of soling Chak Maachi Singh	16/10/1 2	500,000	Rana M. Nawaz	31.86	340,700	159,300
105	Construction of Drainage Scheme Chak 161/EB	16/10/1 2	1,500,000	Baba gee	31.27	1,030,95 0	469,050
106	Construction of Soling 211/EB to Basti Ch. Mubashar	16/10/1 2	1,000,000	Yasin & CO.	34.34	656,600	343,400
107	Construction of Soling and repair of Sludge Carrier Chak 88/EB Arifwala	16/10/1 2	1,000,000	Nadeem Moh al	38.39	616,100	383,900
108	Construction of sludge carrier Chak # 209/EB Arifwala	16/10/1 2	1,000,000	Sajjad Bhatti	28.05	719,500	280,500
109	Construction of Boundary Wall of Graveyard Chak 78/EB Arifwala	16/10/1 2	800,000	Nadeem Moh al	37.1	503,200	296,800
110	Construction of Soling Chak 86/EB Arifwala	16/10/1 2	300,000	Nadeem Moh al	38.1	185,700	114,300
111	Construction of Sewer, soling Gulshan Rafique Colony, Latifabad, Zia Nagar, Green Town	16/10/1 2	710,000	Tariq Mehmood	32.32	480,528	229,472
112	Construction of Sewer, soling Chak # 62/EB, Street Aslam Numberdar Wali	16/10/1 2	1,000,000	Nadeem Moh al	38.39	616,100	383,900
113	Rehabilitation of delivery pipe main city disposal 65/EB	16/10/1 2	4,000,000	A.A.C.C	32	2,720,00 0	1,280,000

114	Construction & Repair of Manhole "Supply of Manhole Cover", RCC slab, drain, soling, sewer, PPC flooring etc limit of city Arifwala	16/10/1 2	2,000,000	Ali construction	35.35	1,293,000	707,000
115	Construction of Tube well at MohallaLatif Abad Arifwala.	16/10/1 2	2,000,000	Shah Hussain	32	1,359,622	640,378
116	Renovation of Park GhulshanIqbal Colony Arifwala.	16/10/1 2	1,200,000	Waqarskhera	37.38	751,440	448,560
117	Rehabilitation of Metal Road Street Sheikh WarisWali Housing Colony Arifwala.	16/10/1 2	520,000	Yasin& CO.	23.25	399,100	120,900
118	Construction of Soling, Resoling Muzafarabad	16/10/1 2	250,000	NadeemMohal	38	155,000	95,000
119	Construction of soling, drains, Street Hakeem GhulamMurtaza 12/EB Arifwala	16/10/1 2	500,000	Yasin& CO.	31.31	343,450	156,550
120	Construction of soling, Burewala Road to Abadi Ch. IftikharChak No. 165/EB Arifwala.	16/10/1 2	1,400,000	Ali construction	33.33	933,380	466,620
121	Construction of soling, AzafiAbadi Amir HyatBhandaraChakMachi Singh.	16/10/1 2	1,200,000	A.A.C.C	32.5	810,000	390,000
122	Construction of soling, MouzaMagharAzafiAbadiBhatian.	16/10/1 2	350,000	Rana M. Nawaz	30.5	243,250	106,750
123	Construction of soling AbadiRanaRafiqAzafiAbadiChak 75/EB	16/10/1 2	250,000	Abdul Malik	35	162,500	87,500
124	Construction of Boundary Wall, Graveyard 149/EB	16/10/1 2	2,500,000	Ch. M. Amjad	25.12	1,872,000	628,000
125	Construction of Health Club Arifwala.	16/10/1 2	5,000,000	Haji M. akram	22.5	3,875,000	1,125,000
126	Special Repair Offices TMA Arifwala.	16/10/1 2	500,000	Tariq Mehmood	28.28	358,600	141,400
127	Construction of Boundary Wall, Graveyard City Road Arifwala.	16/10/1 2	1,300,000	Shah Hussain	25	975,000	325,000

128	Construction of soling, Resoling Al-Badar Colony Arifwala.	16/10/1 2	250,000	Tariq Mehmood	32.32	169,200	80,800
129	Rehabilitation of Metal Road Main Disposal Road 65/EB Road Arifwala.	16/10/1 2	750,000	Ch. Khalid Mehmood	23.4	574,500	175,500
130	Construction of soling Chak No. 67/EB Street Muhammad RazaqMarhataKambo	16/10/1 2	300,000	Yasin& CO.	32.32	203,040	96,960
131	Construction of Drainage Schemes Chak No. 109/EB Arifwala.	16/10/1 2	1,000,000	Jutt Construction	30.14	698,571	301,429
132	Construction of Sludge Career Chak No. 79/EB Arifwala.	16/10/1 2	500,000	M. Aslam	28.51	357,450	142,550
133	Construction of Drainage Schemes Bhatta No. 1, 2	16/10/1 2	500,000	Yasin& CO.	30.3	348,500	151,500
134	Rehabilitation of Metal Road Burewala Road to Quaid-e-Azam Public School Mushtaq Nagar Arifwala	16/10/1 2	700,000	Ali construction	23.23	537,390	162,610
135	Special Repair of Metal Road Railway Crossing to Wood Market Chock	16/10/1 2	1,000,000	Ali construction	23.23	767,700	232,300
136	Special Repair of Metal Road Gala Mandi Chock to wood market chock	16/10/1 2	1,000,000	Ali construction	23.23	767,700	232,300
137	Special Repair of Metal Road Ansari chock Muhammadi chock Arifwala.	16/10/1 2	800,000	Ali construction	23.23	614,160	185,840
138	Special Repair of Metal Road ShakarGunj School to Muhammadi chock Arifwala.	16/10/1 2	900,000	Ali construction	23.23	690,930	209,070
139	Special Repair of Metal Road Qaboola Road to Christian Colony (School Road)	16/10/1 2	1,000,000	Ali construction	23.23	767,700	232,300
140	Special Repair of Metal Road outside offices TMA Arifwala.	16/10/1 2	600,000	Ali construction	23.23	460,620	139,380

141	Special Repair of Metal Road MCB Chock to old vegetable market Arifwala.	16/10/12	800,000	Ali construction	23.23	614,160	185,840
142	Rehabilitation of Metal Road Burewala road to Iqbal Nagar Arifwala.	16/10/12	1,000,000	Ali construction	23.23	767,700	232,300
143	Special Repair of Metal Road Housing Colony Arifwala.	16/10/12	2,000,000	Shah Hussain	25	1,500,000	500,000
144	Special Repair of Metal Road Deputy Chock, Patch work Qaboola Bazar to E Block Road, A Block Road Arifwala.	16/10/12	900,000	Mirza Jameel Ahmad	32.1	611,100	288,900
145	Construction of Charging Room of Cricket Stadium Arifwala	01-07-13	1,000,000	Tariq Mehmood	30.21	697,900	302,100
146	Rural Drainage Scheme Chak No. 16/EB Arifwala	01-07-13	1,290,000	Ch. Amjad Construction Co.	33.12	862,752	427,248
TOTAL							32,514,322

Annex-G

[Para No.1.3.3.2]

(Amount in Rs)

Sr. No.	Name of Scheme	T.S Amount	Contractor Name	Work Order Date	Completion Period (Months) as per work Order	Date of Completion as per work order	Actual Date of Completion	10% Penalty
1	Construction of soling E Block	200,000	Yasin& Co	09-10-12	2 Month	11-10-12	Running	20,000
2	Construction of soling, Drain 58/EB	1,000,000	Shahid Saleem	09-01-12	4 Month	01-01-13	Running	100,000
3	Construction of soling 209/EB AzafiAbadiQsaian Wali	1,000,000	Yasin& Co	14/9/12	4 Month	14/1/13	Running	100,000
4	Construction of soling, Drain 74/EB	500,000	Yasin& Co	09-10-12	3 Month	12-10-12	Running	50,000
5	Construction of soling drain AbadiQalandar Shah 74/EB	600,000	Yasin& Co	09-10-12	3 Month	12-10-12	Running	60,000
6	Construction Boundry Wall Football Ground 159/EB	1,000,000	Sardar Atta M. Dogar	09-06-12	4 Month	01-06-13	Running	100,000
7	Construction of soling, sludge carrier 60.EB	2,000,000	Zafar Ali Toor	09-11-12	5 Month	02-11-13	Running	200,000
8	Construction of soling Latf Abad, Iqbal Nagar, Mushtaq Nagar	600,000	Jutt Construction	09-07-12	3 Month	12-07-12	Running	60,000
9	Construction of soling, drains Chak 4/EB	1,290,000	ShahidSaleem	12-07-12	3 Month	03-07-13	Running	129,000

10	Construction of water filtration plant chak # 52/EB	2,500,000	ShahidSaleem	12-07-12			Running	250,000
11	Providing & Laying of Water Supply Pipe Gao-Shaala, Arifwala	300,000	ShahidSaleem	12-07-12	2 Month	02-07-13	Running	30,000
12	Construction of Soling and repair of Sludge Carrier Chak 88/EB Arifwala	1,000,000	NadeemMohal	12-04-11	4 month	04-04-12	Running	100,000
13	Construction of Boundary Wall of Graveyard Chak 78/EB Arifwala	800,000	NadeemMohal	12-04-12	4 Month	04-04-13	Running	80,000
14	Construction of Sewer, soling Chak # 62/EB, Street AslamNumberdar Wali	1,000,000	NadeemMohal	12-04-12	4 Month	04-04-13	Running	100,000
15	Construction of Tube well at MohallaLatif Abad Arifwala.	2,500,000	Shah Hussain	12-07-12			Running	250,000
16	Construction of Drainage Schemes Chak No. 109/EB Arifwala.	1,000,000	Jutt Construction	12-07-12	4 Month	04-07-13	Running	100,000
TOTAL								1,729,000

Annex-H

[Para 1.4.2.2]

Excess payment to contractor by approving Higher Rates of Tuff tile in rate analysis Rs401,799

Table 01

(Amount in Rs)

Rate Analysis of Tuff Tiles PCC paver 60 mm Thick			
Description	Rate	Rate To	Remarks
	Paid	Be Paid	
Supply & Filling sand under Tuff Paver 2" thick 100 x 1/12=8.33cft @ Rs.996.80% Cft	330	330	
Supply of cement concrete Paver (Tuff Tile) 80mm thick (Gray) IzharTaxila (Recta-gular) Shape=100sft Add 5% Wastage = 5 Sft , Total = 105sft @ Rs.40/sft	3528	3528	
Carriage From Factory to Site of Work i.e loading unloading etc 100sft @ Rs.12 p.sft	1260	400	Rate of carriage was taken wrongly , Finance department rate was given at the place of Pakpattan, carriage rates of Rs.4 p sft will apply form Pakpattan to site of Work.
Labour charges 100 Sft @ Rs.6.5 Sft	650	500	Labour Charges were taken Higher it Must be Rs.5 Per Sft
Total	5768	4758	
Ad 20% contractor Profit except item No. 1	1087.6	885.6	
Grand Total	6855.6	5643.6	
Rate per 100Sft	68.556	56.436	
Excess Rate Paid	12.12		
QTY Paid	23707 sft		
Recovery	287328.84		

Table-02**(Amount in Rs)**

Rate Analysis of Tuff Tiles PCC paver 60 mm Thick			
Description	Rate	Rate To	Remarks
	Paid	Be Paid	
Supply & Filling sand under Tuff Paver 2" thick 100 x 1/12=8.33cft @ Rs.996.80% Cft	279	279	
Supply of cement concrete Paver (Tuff Tile) 80mm thick (Gray) IzharTaxila (Rectangular) Shape=100sft Add 5% Wastage = 5 Sft , Total = 105sft @ Rs.40/sft	3255	3255	
Carriage From Factory to Site of Work i.e loading unloading etc 100sft @ Rs.12 p.sft	1155	325	Rate of carriage was taken wrongly ,Finnace department rate was given at the place of Pakpattan, carriage rates of Rs.3.25 p sft will apply form Pakpattan to site of Work.
Labour charges 100 Sft @ Rs.6.5 Sft	650	500	Labour Charges were taken Higher it Must be Rs.5 Per Sft
Total	5339	4359	
Ad 20% contractor Profit except item No. 1	1012	816	
Grand Total	6351	5175	
Rate per 100Sft	63.51	51.75	
Excess Rate Paid		11.76	
QTY Paid		9734 sft	
Recovery		114471.84	

Table 03**(Amount in Rs)**

Rate Analysis of Kerb Stone (12 x 18 x 6)			
Description	Rate	Rate To	Remarks
	Paid	Be Paid	
Providing of Curve Stone 2 x 100 =200 Rft, 5% wastage = 10 =210 rft @ Rs. 78	16380	16380	
Carriage From Factory to Site of Work i.e loading unloading etc 200sft @ Rs.10 p.Rft	2000	1000	Rate of carriage was taken wrongly,Finnace department rate was given at the place of Pakpattan, carriage rates of Rs.5 p sftwill apply form Pakpattan to site of Work.
Labour for fixing at site with fixing material 200rft @ Rs.20 P/Rft	4000	2000	Labour Charges were taken Higher Labour Charges would be applied Rs.10 Per Sft
Providing & Laying PCC (1:2:4) 100 Cft @ 15355.55%	15356	15356	

Ad 20% contractor Profit except item No. 1 to 03	4476	3876	
Grand Total	42212	38612	
Rate per 100Sft	422.12	386.12	
Excess Rate Paid	36		
QTY Paid	1700 sft		
Recovery	61200		

In the same scheme, wrong totaling of the rate analysis of Curb stone was made, rate was calculated Rs.422.84 while the actual rate after correct totaling was Rs.422.14, in this way excess Rate of Rs.0.72 was paid which resulted into excess payment of Rs.1224/- (Rs.0.72 x 1700 rft)

In the same scheme, 10500 rft soling was dismantled, dismantled soling was not used in the sub base and in this way government has to pay Rs.88,751/- for excess payment (Detail is enclosed).

(Amount in Rs)

Description	Qty	Amount
Qtydismattelled of Solling in Cft 10500 sft x 0.364	3822 CFT	
Labour Cost of converting into Rora		
Labour Rate of converting into Rora (891+997.90)/2	944.45	
Labour Rate of Laying Rora	1713.75	
25% Sand mixing 1318.80/4	329.7	
Total Labour Rate	2987.9	
Expenditure on Dismantalledsolling into Rora 3822 cft x 2987.9 %		114197.54
Rate of SubBase Course paid if dismantelled bricks used as roar 3822 cft x 6420.95%		245408.71
Saving in Sub Base 245408.7 - 114197.5		131211.17
Less Deduction Made of Old Material (34200 + 8260)		42460
Savings can be made		88751.171

Total Table 01+02 +03 = 401799