



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
CCTV	Close Circuit Television
CDRs	Cash Deposit Receipts
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
FIR	First Information Report
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
LG&RD	Local Government & Rural Development
LD	Lodhran
KVA	Kilo Volts Ampere
MFDAC	Memorandum for Departmental Accounts Committee
MEPCO	Multan Electric Power Company
NAM	New Accounting Model
NOC	No Objection Certificate
PABX	Private Automated Branch Exchange
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regularity Authority
TIP	Tax on Immoveable Property
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)

TS	Technical Sanction
TTIP	Tax on Transfer of Immoveable Proper
WAPDA	Water And Power Development Authority

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 and Auditor General of Pakistan's SRO (1)/2009 dated 02.03.2009 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments, Town / Tehsil Municipal Administrations and Union Administrations.

The report is based on Audit of the accounts of Tehsil Municipal Administrations of District Pakpattan for the Financial Year 2015-16. The Directorate General of Audit, District Governments, Punjab (South), Multan conducted audit during Audit Year 2016-17 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. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The Report has been finalized in the light of written responses of the management concerned wherever conveyed.

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 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is mandated to carry out the audit of all District Governments in Punjab (South) including Town / Tehsil Municipal Administrations and Union Administrations. Regional Directorate of Audit (RDA), 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 Audit has a human resource of 21 officers and staff, constituting 5,271 mandays and the budget amounting to Rs 22.549 million was allocated in Audit Year 2016-17. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Multan carried out audit of the accounts of two TMAs of District Pakpattan for the Financial Year 2015-16 and the findings are included in the Audit Report.

Each Tehsil Municipal Administration in District Pakpattan is headed by a Tehsil Nazim / Administrator who carries out operations as per the 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 TMAs in the District Pakpattan for the Financial Year 2015-16, was Rs 95.003 million and expenditure incurred of Rs 81.340 million, showing savings of Rs 13.663 million. The total Non-development Budget for Financial Year 2015-16 was Rs 539.539 million and

expenditure of Rs 450.941 million, showing savings of Rs 88.598 million in the year. The reasons for savings in Development and Non-development Budgets are required to be explained 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 and whether the procurement of assets and hiring of services were economical or not.

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

a. Scope of Audit

Out of total expenditure of the TMA Pakpattan for the Financial Year 2015-16, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 532.281 million covering two PAOs /formations. Out of this, Regional Director Audit, Multan audited an expenditure of Rs 161.025 million which, in terms of percentage, is 30% of total auditable expenditure and irregularities amounting to Rs 137.970 million were pointed out. Regional Director Audit planned and executed audit of 02 formations i.e. 100% achievement against planed audit activities.

Total receipts of the TMAs District Pakpattan for the Financial Year 2015-16, were Rs 308.968 million. RDA Multan audited receipts of Rs 105.049 million which, in terms of percentage, is 34% of total receipts and irregularities amounting to Rs 109.038 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 33.632 million were pointed out by Audit (out of which Rs 32.378 million of paras over Rs 1 million are included in this Report) which was not in the notice of the management earlier. However, Rs 1.769 million was recovered which was verified from Audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity.

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the departments concerned on pointation of Audit. However, audit impact in the shape of change in rules could not be materialized as the Public Accounts Committee has not discussed Audit Reports pertaining to Tehsil Municipal Administrations.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of TMAs of District 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 drawal 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.

f. Key Audit Findings of the Report

- i. Non production of record of Rs 8.868 million was noted in one case.¹

¹ 1.3.1.1

- ii. Irregularities and non compliance of Rs 104.484 million were noted in fifteen cases.²
- iii. Performance issues of Rs 32.378 million were noted in seven cases.³
- iv. Internal control weaknesses of Rs 16.064 million were noted in four cases⁴

Audit Paras on the accounts for 2015-16 involving procedural violations including non production of record, irregularities and weak financial management which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annex-A).

g. Recommendations

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

- i. Production of record to audit for verification.
- ii. Strengthening of financial and managerial controls.
- iii. Compliance of DAC directives and decisions in letter and spirit.
- iv. Compliance of relevant laws, rules, instructions and procedures, etc. and appropriate actions against officers/officials responsible for violation of rules.
- v. Take measures to stop illegal construction of commercial, residential buildings, industries and development of residential colonies.
- vi. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management, Take appropriate action against the concerned for poor recovery.
- vii. Implement internal as well as financial controls in letter and spirit to avoid unauthorized drawal/ utilization of funds.

² 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.2.1.5, 1.2.1.6, 1.2.1.7, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.3.2.6, 1.3.2.7, 1.3.2.8

³ 1.2.2.1, 1.2.2.2, 1.3.3.1, 1.3.3.2, 1.3.3.3, 1.3.3.4, 1.3.3.5

⁴ 1.2.3.1, 1.2.3.2, 1.3.4.1, 1.3.4.2

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	2	532.281	308.968	841.249
2	Total formations in Audit Jurisdiction	2	532.281	308.968	841.249
3	Total Entities (PAOs)/ DDOs Audited	2	161.025	105.049	266.074
4	Total formations Audited	2	161.025	105.049	266.074
5	Audit & Inspection Reports	2	161.025	105.049	266.074
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to TMA)	-	-	-	-

Table 2: Audit observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	4.174
2	Weak financial management	32.378
3	Weak internal controls relating to financial management	16.064
4	Others	109.178
Total		161.794

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total current year	Total Last year
1	Total Financial Outlay	12.980	265.510	172.451	81.340	308.968	841.249	932.526
2	Outlays Audited	10.441	61.867	39.009	48.308	43.023	266.074*	374.114
3	Amount Placed under Audit Observation/ Irregularities pointed out.	2..626	30.884	25.969	69.937	32.378	161.794	46.973
4	Recoveries Pointed Out at the instance of Audit	-	-	-	2.295	30.083	32.378	30.842
5	Recoveries Accepted/ Established at the instance of Audit	-	-	-	2.295	30.083	32.378	30.842
6	Recoveries Realized at the instance of Audit.	-	-	-	-	-	1.769	6.747

* The amount mentioned against Sr. No.2 in column of "Total Current Year" is the sum of expenditure and receipts, whereas the total expenditure was Rs161.025million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	104.484
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	Quantification of weaknesses of internal control systems	16.064
5	Recoveries, overpayments representing cases of established overpayment or misappropriation of public money.	32.378
6	Non-production of record to Audit	8.868
7	Others, including cases of accidents, negligence etc.	-
Total		161.794

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	266.074
2	Expenditure on Audit	0.100
3	Recoveries realized at the instance of Audit	1.769
4	Cost-Benefit Ratio	18

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

CHAPTER 1

1.1 Tehsil Municipal Administrations, Pakpattan

1.1.1 Introduction

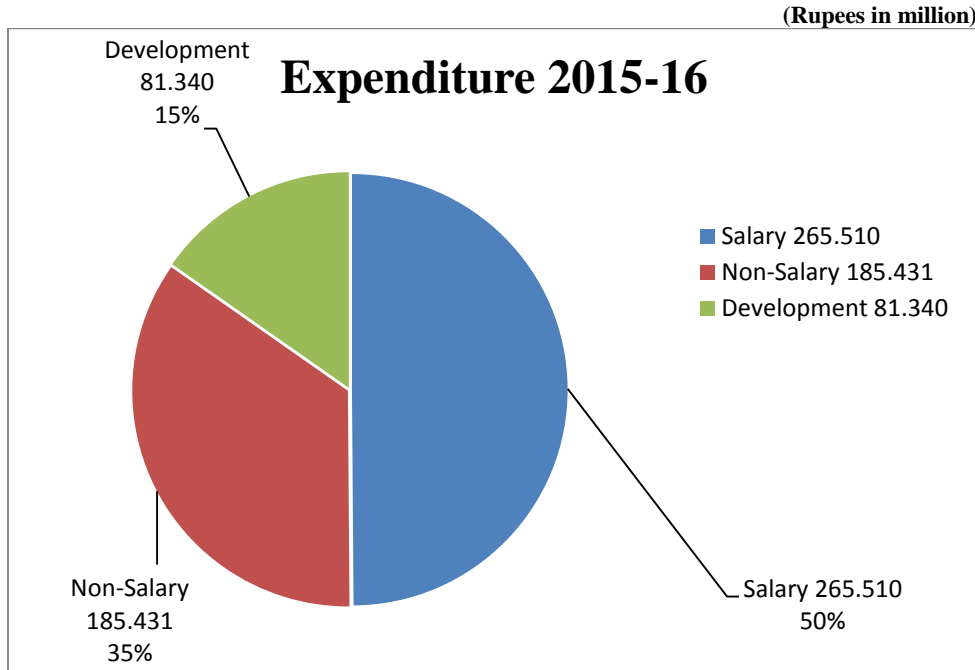
According to 1998 population census, the population of District Pakpattan is 1.286 million. District Pakpattan comprises of two TMAs namely TMA Pakpattan and TMA Arifwala. Business of each TMA is run by the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under the Punjab Local Government Ordinance, 2001.

1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2015-16	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	304.301	265.510	-38.791	13%
Non-salary	235.238	185.431	-49.807	21%
Development	95.003	81.340	-13.663	14%
Sub Total	634.542	532.281	-102.261	16%
Revenue	348.859	308.968	-39.891	-11%

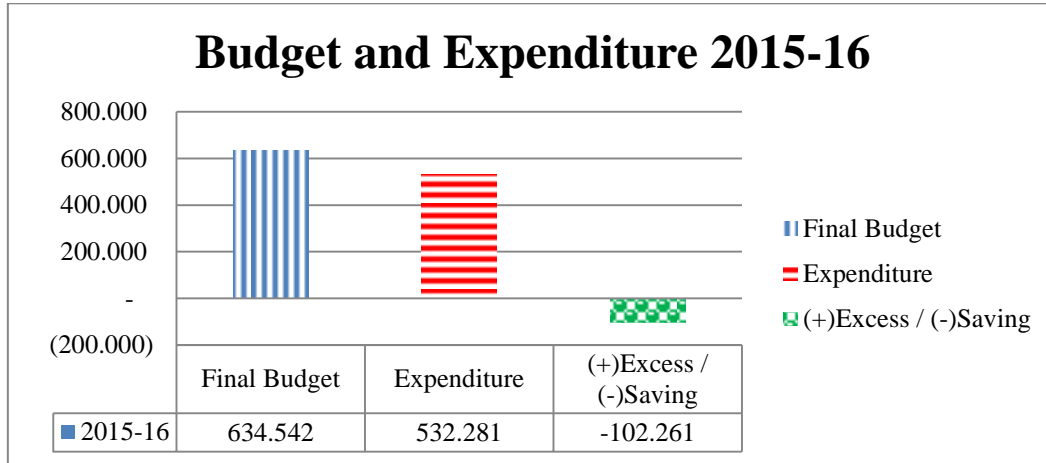


Details of budget allocations, expenditures and savings of each TMA in District Pakpattan are at **Annex-B**.

As per Budget Books for the Financial Year 2015-16 of TMAs in District Pakpattan, original and final budgets were Rs 634.542 million. Total expenditures incurred by these TMAs during Financial Year 2015-16 were of Rs 532.281 million. A saving of Rs 102.261 million came to the notice of audit which shows that the TMAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year.

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

(Rupees in million)



1.1.3 Brief comments on the status of compliance of MFDAC Paras of Audit Report 2015-16

Audit paras, reported in MFDAC (Annex-A) of last year audit report, which have not been attended in accordance with the directives of DAC, have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but have not examined by the Public Accounts Committee.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
01	2009-12	19	PAC not constituted
02	2012-13	12	PAC not constituted
03	2013-14	07	PAC not constituted
04	2014-15	07	PAC not constituted
05	2015-16	08	PAC not constituted

AUDIT PARAS

1.2 Tehsil Municipal Administration, Pakpattan

1.2.1 Irregularities and non compliance

1.2.1.1 Irregular expenditure and appointment of daily wages employees – Rs 18.185 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of work charge / daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment. Further, according to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, it has also come to the notice of the Department that the Local Governments in Punjab are appointing the work charge / daily wages employees without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. Therefore, it has been decided that in future no work charge / daily wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

TMA Pakpattan, incurred an expenditure of Rs 18.185 million during the Financial Year 2015-16 on account of wages of daily wages employee appointed as sanitary workers. TMO made the appointments on simple applications without approval of Finance Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. **Annex-C**

Audit is of the view that due to weak internal controls, appointment of daily wages employees has been made without approval of competent authority and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

Irregular expenditure of Rs 18.185 million on wages resulted in violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer 138 employees of sanitation branch are working on daily wages / work charge basis for more than almost 15 years or so. All of these employees have engaged the TMA into litigation and there are Status Quo orders from different courts of law including Labour courts and Appellate tribunal courts. The reply of the DDO was not acceptable as follow up was not provided for audit verification. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para No. 13]

1.2.1.2 Unauthorized execution of works without availability of funds - Rs 16.772 million

According to note under Rule 2.4 of West Pakistan Buildings and Roads Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds.

TMA Pakpattan, started the execution of works of Rs 16.772 million pertaining to District ADP 2015-16 without availability of funds. **Annex-D**

Audit is of the view that due weak internal controls, works were started without funds.

Unauthorized start of works costing Rs 16.772 million without funds resulted in violation of the Government rules.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer stated that funds were to be remained with the District Government. TMA, Pakpattan was only the execution of the development works. However, works bills were submitted after funds released. The reply of DDO was not acceptable as funds were not released to TMA and TMA executed the schemes without availability of funds. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para No. 01]

1.2.1.3 Unjustified payment of earth work without recording of levels and cross section area - Rs 5.350 million

According to Para 4.7 (3) of B & R Department Code, in all cases where payments of earth work are to be made from the longitudinal and cross section prepared before the work is started, the levels for such works should be recorded in a special level book. The levels on which the sections are plotted should be entered in ink and the quantities should be calculated from the above mentioned levels. Further according to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB-TS/2005 dated 11.08.2015; the exact quantity of earth work will be worked out after conducting leveling before executing of earth work in order to avoid possibility of any wrong payment besides preparation of lead chart of earth work showing borrowing areas specifying exact Khasra and Khatoni numbers.

TMA Pakpattan, made payment of earth work amounting to Rs 5.350 million without recording Cross Sections and Natural Surface Levels (NSL). It was further observed that lead charts showing borrowing areas specifying exact

Khasra and Khatoni numbers were not available despite lead of earth was paid up to 2 miles. **Annex-E**

Audit is of the view that due to weak internal controls, earth work had been paid without recording the levels and preparation of lead charts showing borrowing areas specifying exact Khasra and Khatoni numbers.

Non compliance of Government rules resulted in irregular payment of earthwork amounting to Rs 5.350 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that as per audit observations lead chart & cross section have been attached to do the needful. The reply of the DDO was not tenable cross section was prepared after audit observation. However, lead was claim ½ miles except few cases. Further, schemes were administratively approved as drainage but estimate and execution was made of soiling. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para No. 02]

1.2.1.4 Irregular and uneconomical purchase - Rs 4.351 million

According to Rule 8 and 9 of the Punjab Procurement Rules, 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. 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.

TMA Pakpattan, irregularly purchased/ leased different store items i.e. tents, fans, panaflex etc valuing Rs 4.351 million during the Financial Year 2015-16 through quotations by splitting bills in order to keep the amount under rupees one hundred thousand to avoid the advertisement on PPRA's web site.

(Rupees in million)

Sr. No.	Particulars of expenditure	Amount
1	Purchase of miscellaneous other store items	2.533
2	Purchases of different items for Ramzan Bazar	1.818
Total		4.351

Audit is of the view that due to weak internal controls, irregular and uneconomical purchases had been made.

Irregular and uneconomical purchases of Rs 4.351 million resulted in violation of the Government rules.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the purchases of the different items including Stickney, tyres, lime powder, etc. have been procured across the year on different times for different eventualities and quotations were called through advertisement in newspapers on 16.05.2015 in accordance with the provisions of TMA Works Rules. The reply of the DDO was not satisfactory as consolidated demand for the whole year was not prepared for economical purchase and no advertisement was made on PPRA's website and complete record was also not produced for audit verification. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of Report.

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

[AIR Para No. 10, 27]

1.2.1.5 Irregular heavy expenditure on repair of various items including vehicles – Rs 2.649 million

According to Rule 4 of Punjab Delegation of Financial Power Rules, 2006, Administrative Department can sanction the expenditure up to Rs 0.200 million or 50 percent of the un-depreciated book value (cost of purchase) in each case and (ii) Officers in Category-I up to Rs 0.150 million or 50% of the un-depreciated book value (cost of purchase) in each case.

TMA Pakpattan, incurred expenditure of Rs 2.649 million on repair of vehicles, machinery and equipment from the local market instead of the Government workshop without maintenance of history sheet and without determining book value of the machinery and vehicles. No certificate of satisfactory repair was obtained or inspection was carried out after repair work. The expenditure incurred on repair of transformer from the private person instead of mechanic approved by the MEPCO was quite unjustified. It was further observed that sanction was given in piece meal to keep the expenditure within the financial powers. **Annex-F**

Audit is of the view that due to weak internal controls, irregular expenditures were incurred on repair of vehicles, machinery and equipment from local market instead of Government workshop without observing codal formalities.

Non-compliance of rules resulted in irregular expenditure of Rs 2.649 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied there was no Government auto work shop situated in the jurisdiction of TMA Pakpattan. All the vehicles and machinery was got repaired after getting the prior approval of the competent authority and after adhering all the codal formalities and ensuring the transparency. The reply of DDO was not supported with history sheets and stock register. NOC was also not

obtained from MEPCO in case of repair of transformers. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of Report.

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

[AIR Para No. 12]

1.2.1.6 Unauthorized execution of development works through quotations - Rs 2.063 million

According to Rule 46 of the Punjab Tehsil / Town Municipal Administration (Works) Rules, 2003, where a quotation of a contractor has been accepted for piece work, the Engineer- in-charge shall issue a work order for the execution of the work in the form and in the manner prescribed under the West Pakistan Building and Road Works Code. According to Sr.No.12 (i) (ii) of Special Powers delegated to officers of Communication and Works Department under the Delegation of Financial Power Rules 2006, sub-divisional officers were competent to issue work orders for works and repair up to Rs 20,000 in each case.

TMA Pakpattan, issued work orders of Rs 2.063 million during the Financial Year 2015-16 for execution of development works through quotations by splitting the most of works. The officers of sub-division were competent to issue work orders for the works up to Rs 20,000 in each case but works of above the prescribed limits were awarded through quotations in order to avoid the sanction of competent authority. **Annex-G**

Audit is of the view that due to weak management, work orders were issued in excess of prescribed limits and against the prescribed procedure.

Unauthorized issuance of works orders for the works of Rs 2.063 million executed through quotations resulted in violation of the Government rules.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer stated that as per Punjab Procurement Rules, 2014 chapter-VII Rule No. 59(b) petty purchased through quotations, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempt from the requirements of bidding procedures. The reply of the DDO was not relevant as the work was executed in violation of B & R Department Code. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para No. 21]

1.2.1.7 Unjustified payment of non-standardized item- Rs 1.100 million

As per Finance Department's letter No.RO (Tech) F-2-3/2004 dated 02.08.2004, the rate analysis for the non-schedule items shall be prepared on the basis of input rates of materials placed on website.

TMA Pakpattan made payment of non-schedule items of Rs 1.100 million in the work "Improvement of Parks, Ghouri Park near Pull 19/SP and Canal View Forest Park Pakpattan" during the Financial Year 2015-16. Neither the rates of material were available in the input rate of concerned quarter (2nd Bi-Annual 1st August, 2015 to 31st January, 2016) nor was market rate analysis including quotations available on record. **Annex-H**

Audit is of the view that due to weak management payment of non-schedule items was made without approval and market rate analysis.

Noncompliance of Government instructions resulted in irregular payment of non-schedule items amounting to Rs 1.100 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that para relates to scheme namely "Improvement of Parks, Ghouri Park near Pull 19/SP and Canal View Forest Park Pakpattan" executed after floating tenders in according with the works Rules/PPRA Rules. Estimates were technically sanctioned by the Chief Engineer LG & CD after check the MRS rates.. The reply of the DDO was not acceptable as rates of non schedule items were not approved by Chief Engineer. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para No. 03]

1.2.2 Performance

1.2.2.1 Loss due to less collection of rent of shops, license fee of professions and water rate charges – Rs 3.360 million

According to Rule 76(1) of Punjab District Government &TMA (Budget) Rules, 2003,the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMA Pakpattan, did not recover dues of Rs 3.360 million on account of rent of shops, license fee of professions and water rate from the tenants, traders and various water connection holders up to June, 2016.

(Rupees in million)

Head of Income	Arrears as on 01.07.2015	Current Demand	Total Recoverable	Total Recovery	Balance Recoverable
Rent of Shops	0.199	2.886	3.085	2.250	0.835
License permit Fee	0.273	4.224	4.497	2.527	1.970
Water Rate	0.167	0.600	0.767	0.212	0.555
Total	0.639	7.710	8.348	4.989	3.360

Audit is of the view that due to poor performance, TMA dues were less collected.

Less collection of TMA dues resulted in loss of Rs 3.360 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that outstanding amount of Rs 0.835 million on account of rent of shops has been recovered during financial year 2016-17 and deposited into TMA funds. License Fee Rs 0.555 million pointed by the Audit the challan of outstanding amount of License fee have been submitted to Civil Judge/Magistrate 1st Class for recovery, The demand calculated by the audit officer in this para based on the Rate of Rs.960 for the whole of the year 2015-16

which is wrong and unjustified as the notification to revise the Rate of Water Rate was notified in the official gazette dated 22.12.2015 from Rs.480 to Rs.960. Hence TMA has to recover the water rate during the year 2015-16 @ Rs.480 for first six months i.e. till December 2015 and @ Rs. 960 for 2nd half of the year i.e. from January, 2016 to June 2016. DDO admitted the recovery but only recovered rent of shops. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 3.360 million, under intimation to Audit.

[AIR Para No. 09]

1.2.2.2 Non recovery of loss from the defaulter contractor– Rs 1.028 million

According to Rule 26 of the Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, the contract shall stand automatically cancelled if a contractor fails to pay any due on proper date and time. After cancellation of contract the local government may choose to re-auction the income for the remaining period of contract or may make departmental collection and in any case if the income so received is found less than the contractual amount the difference shall be recovered from the contractor as arrears of land revenue.

TMA Pakpattan, did not recover the loss of Rs 1.028 million on account of auction of collection rights of advertisement fee from the defaulter contractor during Financial Year 2015-16 as summarized below:

(Rupees in million)

Name of contractor	Name of collection rights	Particulars	Amount
Haji Muhammad Iftikhar contractor	Advertisement fee	Bid value	2.150
		Income Tax 10%	0.215
		Professional Tax (No evidence available)	0.003
		Total recoverable	2.368
		Departmental collection prior to contract	0.380
		Net collection from contractor	0.496

Name of contractor	Name of collection rights	Particulars	Amount
		Departmental collection after cancellation of contract	0.464
		Total collection	1.340
Total loss recoverable from contractor			1.028

Audit is of the view that due to poor performance, loss on the contract price was not recovered.

Non recovery of contract price resulted in loss to the TMA amounting to Rs 1.028 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that total contract of advertisement fee for the year 2015-16 was awarded to contractor for Rs 2.150 million out of which Rs.1.340 million were got recovered from the contractor. Due to his failure to clear all the outstanding lease money the contract was cancelled with the orders of the competent authority i.e. the Administrator TMA Pakpattan at the own "Risk and Cost" of the defaulter contractor. The proceedings for the recovery of the outstanding lease money amounting to Rs 0.810 million have been initiated to get recovered as Arrears of Land Revenue from the Defaulter Contractor. The reply of DDO was not tenable as no recovery was effected after audit. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.028 million, under intimation to Audit.

[AIR Para No. 17]

1.2.3 Internal Control Weaknesses

1.2.3.1 Unauthorized retention and refund of performance securities - Rs 8.359 million

According to Section (107) (3) (b) of Punjab Local Government Ordinance, 2001, all refundable deposits received by a Local Government shall be credited to Public Account of the respective Local Government. Further Section 108 of ibid states that monies credited to Public Account shall be kept in State Bank, Government Treasury, a Post Office or a bank as specified by the Government from time to time and shall be operated through Accounts Officials. Further according to the Government of Punjab Finance Department Notification No.RO (Tech) FD 1-2/2010 dated 04.09.2012, the performance security deposit/additional performance security deposit lodged by a contractor (in cash or /other form) shall be refunded to him after the expiry of three months after the issue of the certificate of completion of work under Clause 40 hereof by the Engineer-in-charge, or along with the final bill if it is prospered after that period on account of some unavoidable circumstances.

TMA Pakpattan, obtained additional performance securities of Rs 6.288 million during the Financial Year 2015-16 from the different contractors in shape of CDRs and were kept in hand instead of depositing them into Government Treasury / Bank Account. Moreover, TMA Pakpattan refunded the performance securities of Rs 2.071 million to the contractors before prescribed time period.

Annex-I

Audit is of the view that due to weak internal controls, security deposits were kept in hand and refunded before prescribe time limit.

Noncompliance of rules resulted into non-deposit of additional performance security amounting to Rs 6.288 million into bank account and unauthorized release before maturity.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer stated that speed for execution of works was satisfactory and the contractors were well reputed. All the works have been completed well in time, so performance securities were returned in good faith, and it is noted for future compliance. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para No. 06, 22]

1.2.3.2 Non forfeiture of call deposit receipts- Rs 1.359 million

According to Condition 8 of tender notice advertised in the newspaper, in case of tender rate will be submitted more than 5% below on the estimated cost, the contractor will be bound to deposit performance security equal to below rate given in percentage on estimated cost within 7 days after the submission of tender for which no notice will be given to contractor. In case of failure, CDR submitted by the contractor will be forfeited and action under rules will be taken against the contractor.

TMA Pakpattan, did not forfeit the call deposit receipts (CDRs) amounting to Rs 1.359 million during the Financial Year 2015-16 despite the contractors did not deposit the performance securities within 7 days. No action had been taken against the concerned contractors and work orders were issued to such defaulter contractors. **Annex-J**

Audit is of the view that due to weak internal controls, CDRs were not forfeited.

Non forfeiture of CDRs amounting to Rs1.359 million resulted in loss to the TMA.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that due to hard competition of the participating contactors CDRs were not forfeited because there was a chance coming rates on higher side in case of re-advertisement of tenders. The contractors were amicably completed the works well in time. The reply of DDO was not acceptable and DDO accepted the irregularity that performance securities were not obtained. No deposit proof was shown. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para No. 07]

1.3 Tehsil Municipal Administration, Arifwala

1.3.1 Non Production of Record

1.3.1.1 Non production of record – Rs 8.868 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts".

TMA Arifwala, did not provide record valuing Rs8.868 million (proof of deposit of income tax, stock register of assets/durable goods, security registers, registration and renewal of advertisers). Moreover, record of computers and printers provided by PMDFC (Punjab Municipal Development Fund Committee) was also not produced.

Audit is of the view that due to weak internal controls, the record was not produced.

Non-production of record of Rs 8.868 million created doubt regarding the legitimacy of the expenditure as well as violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that all the record was available for audit verification and there was no bill board was installed/ erected without permission of TMA. The reply of the DDO was not supported with documentary evidence.

DAC, in its meeting, held in May, 2017, directed the Chief Officer to hold an Inquiry and submit report within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides production of record to Audit for verification.

[AIR Para No. 35,27, 34,38]

1.3.2 Irregularities and non compliance

1.3.2.1 Unauthorized start of works without funds – Rs 27.657 million

According to note under Rule 2.4 of West Pakistan Buildings and Roads Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds.

TMA Arifwala, started the works of Rs 27.657 million pertaining to District ADP 2015-16 without availability of funds in violation of above Government instructions. **Annex-K**

Audit is of the view that due weak internal controls, works were started without funds.

Unauthorized start of works costing Rs 27.657 million without funds resulted in violation of the Government rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that TMA, Arifwala published the schemes of District ADP after receiving the Admin Approval from DDC of Pakpattan. The Payment of all the schemes have been made from District Account Office Pakpattan. TMA, Arifwala is only executing agency. All the works have been execute after ensuring the availability of funds. The reply of the DDO was not tenable budget was not released in favour of TMA.

DAC, in its meeting, held in May, 2017, directed the DDO to get the expenditure regularized from the Finance Department. No progress was intimated till finalization of this Report.

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

[AIR Para No. 13]

1.3.2.2 Irregular appointment of daily wages employees and payment of salaries – Rs 12.699 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of work charge / daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment. Further according to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, it has also come to the notice of the Department that the Local Governments in Punjab are appointing the work charge / daily wages employees without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. Therefore, it has been decided that in future no work charge / daily wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

TMA Arifwala, incurred expenditure of Rs 12.699 million during the Financial Year 2015-16 on account of daily wages employee appointed as sanitary workers. The appointments had been made without approval of competent authority and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. The appointments after allowing the simple applications were made without prescribed criteria including advertisement in the leading newspaper. No record of performance of duties by such employees was maintained. **Annex-L**

Audit is of the view due to weak internal controls, appointment of daily wages employees were made without approval of competent authority and without adhering to the formalities pertaining to appointment and eligibility criteria.

Non-compliance of rules resulted in irregular expenditure of Rs 12.699 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that in the light of directions in letter No. SO. Admn.III (LG)3-186/2017 dated 11.12.2008 issued by the Local Government and Community Development Department Lahore. TMA Arifwala hired the services of work charge sanitation staff in public interest. The reply of DDO was not acceptable as record was produced for audit verification.

DAC, in its meeting, held in May, 2017, directed the DDO to produce record regarding codal formalities observed in the appointment of work charge employees. No progress was intimated till finalization of this Report.

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

[AIR Para No. 12]

1.3.2.3 Irregular payment of earth work - Rs 4.670 million

According to Para No.4.7 (3) of B & R Department Code, in all cases where payments of earth work are to be made from the longitudinal and cross section prepared before the work is started, the levels for such works should be recorded in a special level book. The levels on which the sections are plotted should be entered in ink and the quantities should be calculated from the above mentioned levels. Further according to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB-TS/2005 dated 11.08.2015; the exact quantity of earth work will be worked out after conducting leveling before executing of earth work in order to avoid possibility of any wrong payment besides preparation of lead chart of earth work showing borrowing areas specifying exact Khasra and Khatoni numbers.

TMA Arifwala, made payment of earth work amounting to Rs 4.670 million during the Financial Year 2015-16 without recording Cross Section (X-Section) and Natural Surface Levels (NSL). It was further observed that lead

charts showing borrowing areas specifying exact Khasra and Khatoni numbers were not available despite lead of earth was paid up to 2 miles. **Annex-M**

Audit is of the view that due to weak internal controls, payment of earth work was made without recording Cross Section and Natural Surface Levels (NSL) and preparation of lead charts showing borrowing areas specifying exact Khasra, Khatoni numbers by violating Government rules.

Non-compliance of Government rules resulted in irregular payment of earthwork amounting to Rs 4.670 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that the quantities of earth work calculated after preparation of X-section and Natural Surface levels (L-Section). Almost all these scheme executed in different village and in every project the earth available from different places. The reply of the DDO was not satisfactory because no documentary evidence was provided for audit verification.

DAC, in its meeting, held in May, 2017, directed the DDO to produce record regarding entries in log book. No progress was intimated till finalization of this Report.

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

[AIR Para No. 14]

1.3.2.4 Mis-procurement of sewer safety equipment and non imposition of liquidity damages – Rs 2.626 million

According to Rule 12 (2) of Punjab Procurement Regularity Authority Rules 2014, 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. Moreover, according to Rule 4 of PPRA, Rules 2014, 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.

TMA Arifwala incurred an expenditure of Rs 2.626 million on procurement of sewer safety equipment during 2015-16 without observing codal formalities. The entire purchase was uneconomic and open to following audit observations:

- i. The procurement exceeding two million rupees was not advertised on the website of the authority in the form of tender. The same was also not advertised in English newspaper.
- ii. Only quotations were called without preparing any bid document and mentioning the detailed specifications as required by Government.
- iii. No technical evaluation report of all the bidders was prepared to declare responsive/ non-responsive bidders for opening of financial bids.
- iv. The supply order was issued to supplier without mentioning the terms and conditions of supply and penalty on late supply.
- v. LD charges amounting to Rs 105,040 were not recovered from the supplier due to late supply of items.
- vi. Substandard and below specification items were purchased as evident from the report of TAO.
- vii. Procurement was made on exorbitant rates, when rates paid were compared with the rates given on internet of same items having the same specification and excess payment amounting to Rs832,695 in just four items was made. **Annex-N**

Audit is of the view that due to weak internal controls, Government rules were not adhered in letter and spirit during the purchase of safety equipment.

Non compliance of rules resulted in non-transparent and uneconomical procurement of sewer safety equipment of Rs 2.626 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that the procurement was made as per direction of Government after observing complete codal formalities as laid down in Punjab Procurement Rules, 2014 as amended. The transparent purchase is evident from the procurement was advertised on PPRA's website and also advertised in newspaper after mentioning the requisite specifications. The supply order was also given to the lowest bidder. The reply of the DDO was not tenable as LD charges were not recovered.

DAC, in its meeting, held in May, 2017, directed the DDO to recover the LD charges for late supply. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 0.105 million, under intimation to Audit.

[AIR Para No. 5]

1.3.2.5 Irregular expenditure on de-silting of sewer lines – Rs 2.177 million

According to Rule 12 (1) of Punjab Procurement Rules, 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA's website in the manner and format specified by regulation by PPRA from time to time.

TMA Arifwala, incurred an expenditure of Rs 2.177 million during Financial Year 2015-16 on de-silting of sewer lines through quotations instead of inviting tenders and without advertisement on PPRA's website. Expenditures were incurred out of irrelevant object head, which resulted in misclassification of expenditures.

(Rupees in million)

Sr. No.	Name of contractor / Supplier	Particulars of Expenditure	Amount
1	Hussnain Works [deals in electrical, mechanical and construction works]	De-silting of sewer lines in Arifwala city	1.457
2	Hussnain Works [deals in electrical, mechanical and construction works]	De-silting of sewer lines in Qaboola city	0.720
Total			2.177

Audit is of the view that due to weak internal controls, expenditures were incurred on de-silting of sewer lines through quotation without advertisement on PPRA website out of irrelevant object head.

Non compliance of rules resulted in irregular expenditure of Rs 2.177 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that the procurement was made as per direction of Government after observing complete codal formalities as laid down in PPRA 2014 as amended. The transparent purchase is evident from the procurement was advertised on PPRA's website and also advertised in newspaper after mentioning the requisite specifications. The budget was allocated in annual as well as in revised budget. The reply of the DDO was not satisfactory as no evidence of advertisement on PPRA's website was provided and payment was also made from the wrong object code.

DAC, in its meeting, held in May, 2017, directed the DDO to recover the Punjab Sales Tax and get the expenditure regularized. No progress was intimated till finalization of this Report.

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

[AIR Para No. 4, 18]

1.3.2.6 Doubtful consumption of POL– Rs 1.578 million

According to Vehicle Rules 1969, all POL drawn should be entered in the log book. Log book must be signed by the drawing and disbursing officer as well as driver/operator of the vehicle and generator on daily basis.

TMA Arifwala, consumed POL of Rs 1.578 million in generators during the Financial Year 2015-16 without obtaining the load-base fuel consumption certificates. The log books were recorded on estimated basis and excessive readings were recorded in the log books to consume the POL without reconciliation with the actual schedule of load shedding of WAPDA. Further, POL in generator was consumed on excess consumption rates when compared with same capacity generators installed at other offices. This resulted in over drawl of Rs 0.415 million on account of POL in these generators. **Annex-O**

Audit is of the view that due to weak internal controls, doubtful expenditures were incurred on operation of generators without obtaining fuel consumption certificates.

Non-compliance of rules resulted in doubtful consumption of POL of Rs 1.578 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that log books of all generator maintain properly maintained on daily basis and every log books showing balance fuel in the last of every month. The reply of the DDO was not satisfactory and load shedding schedule and fuel consumption certificate was not produced.

DAC, in its meeting, held in May, 2017, directed the DDO to provide a comparison of load shading schedule with the operation of generator as well as fuel consumption certificate from Public health engineering. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.578 million, under intimation to Audit.

[AIR Para No. 20]

1.3.2.7 Irregular expenditures on installation of traffic signals -Rs 1.548 million

According to Chapter II Rules (4) and (8) of the TMA (Works) Rules, 2003, Where a Tehsil/Town Municipal Administration has to undertake an original work costing rupees five hundred thousand or more with regard to water supply, drainage, sewerage, development of roads and streets lighting or any other similar service, the Tehsil/Town Municipal Administration shall, subject to the provisions of the Ordinance and these rules frame a scheme for the execution of such work provided that works costing below five hundred thousand shall be prepared and approved on the basis of cost estimates only. After the scheme has been sanctioned, the Tehsil/Town Municipal Administration shall take all necessary steps to implement the scheme through the Tehsil Officer (Infrastructure & Services) after issuance of formal administrative approval, technical sanction and appropriation of funds.

TMA Arifwala, incurred expenditures to the tune of Rs 1.548 million on “Installation of Traffic Signals at Lorry Adda Chowk Arifwala City” along with solar panels for their operation on solar energy” without obtaining Administrative Approval, preparation of detailed estimates and Technical sanction of competent authority. The rates quoted by the bidder cannot be ascertained as economical in absence of technically sanctioned estimates. Moreover, traffic signals were not functioning even poles of traffic signals were not available. Audit visited Chowk and observed that mostly the traffic signals are not available on certain poles and all signals were not functioning.

Audit is of the view that due to defective execution of quality work the signals were not properly functioning.

Non compliance of rules resulted in irregular/wasteful expenditures of Rs 1.548 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that work is regarded to repair of signal and these are not in common items. Only few specialist firms were in the country to execute this work. Therefore, quotations were called to obtain the rate from the specialist firm. The advertisement was made newspaper and PPRA's website also for firms having to participate from all over the Punjab and lowest bidder have been allotted the work. Moreover, the cable was dismantled by highway contractor during the construction of road. For recovery of damage a letter No. 722 (I&S) dated 25.04.2016 have also written to the highway. The security was not refunded yet. The work was executed as per standard measures. The reply of the DDO was not tenable as Punjab Procurement Rules were not observed and complete record was not produced for verification.

DAC, in its meeting, held in May, 2017, directed the DDO to issue final notice to company and in case of non-compliance matter should be referred to PPRA for blacklisting the firm besides forfeiture of security. No progress was intimated till finalization of this Report.

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

[AIR Para No. 6]

1.3.2.8 Doubtful expenditure on water sprinkling – Rs 1.059 million

According to the Government of the Punjab LG&RD letter No.SOIV(LG)10-2/96 and No.SO.AdmnII(LG)4-16/2003 dated 25.05.2005 “the sprinkling of water other than the firefighting is strictly prohibited by fire brigade vehicles and is not a valid charge on the budget of fire brigade”

TMA Arifwala, drew funds of Rs 1.059 million irregularly on account of fuel of two vehicles used for water sprinkling other than the firefighting services. Neither any written orders were available for supply of sprinkling water nor do any request/complain of area recorded in log books to verify the POL consumption/usage of vehicle.

Audit is of the view that due to weak internal controls, expenditure was irregularly booked against the budget of fire brigade.

Booking of irregular expenditure and unjustified bogus consumption of POL resulted in loss to TMA fund amounting to Rs1.059 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that it is mandatory duty of the TMA to provide drinking water to its local populace. For this purpose the TMA owned a water boozer which was driven by a tractor. Complaints received from telephonically and also TMA authority knows where shortage of water. For this purpose both the vehicles were duty bound to work accordingly. There was no need of daily written order from any competent authority. The consumption of POL was not only for sprinkling of water but also included supply of water in the area where shortage of water and also for watering the plant for the beautification of city. Both the vehicles working where needed. The log books of the both vehicles were written on daily basis. No bogus POL has been drawn but it was actually consumed. It is the mandatory duty of the TMA to facilitate the people of the area. In the budget there is separate head of POL for the vehicles of sprinkling and fire brigade. The reply was not satisfactory no record was produced for audit verification.

DAC, in its meeting, held in May, 2017, directed the DDO to provide complete record for audit verification. No progress was intimated till finalization of this Report.

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

[AIR Para No. 21]

1.3.3 Performance

1.3.3.1 Less recovery of rent of shops, license fee and water rate charges – Rs 15.673 million

According to Rule 76(1) of PDG&TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMA Arifwala, did not recover dues of Rs 15.673 million on account of rent of shops, license fee of professions and water charges from the tenants and various water connection holders up to June, 2016.

(Rupees in million)

Head of Income / Receipt	Total Recoverable Dues [Arrears + Current]	Dues Recovered	Balance Recoverable
Rent of Shops	22.889	10.984	11.905
Water Rate	6.833	3.096	3.737
License permit fee	0.236	0.204	0.031
Total	29.958	14.284	15.673

Audit is of the view that due to poor performance, less recovery of rent of shops, license fee of professions and water rate charges had been made

Less recovery resulted in loss to the TMA amounting to Rs 15.673 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that hectic efforts were made for recovery and after audit recalculated the amount recoverable. The DDO accepted the recoveries.

DAC, in its meeting, held in May, 2017, DAC accepted the recovery affected, recoverable recalculated and directed the Chief Officer to expedite the recovery. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 15.673 million, under intimation to Audit.

[AIR Para No. 24]

1.3.3.2 Loss due to non auction/sale of disposal water – Rs 5.145 million

According to Rule 76 (1) of PDG and TMA (Budget) Rules, 2003, the primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head.

TMA Arifwala, did not auction/sale the sludge water of various disposals at competitive rates to fetch maximum revenue which resulted in an annual loss of Rs 5.145 million. The water was not being auctioned rather it was being utilized in the surrounding area agricultural land of local politicians without any charges. The detail is given as under:

(Rupees in million)

Sr. No.	Particulars	Min. No. of Hours working of Disposal pump	No of operational days in a year	Total No. of Hors Sale able water	Rate per Hour	Expected minimum income by sale of sludge water	Recovery on a/c of sale of sludge water for entire year	Loss due to non-sale of sludge water
1	New Main disposals at 65/EB Road fully equipped with stand by generators of 220 KVA	15	360	5,400	500	2.700	0	2.700
2	Main disposals at Zia nagar fully equipped with stand by generators of 220 KVA	10	360	3,600	500	1.800	0.125	1.675
3	Old disposals at Mohammad Pura not equipped with generator	6	360	2,160	500	1.080	0.310	0.770
Total				11,160		5.580	0.435	5.145

Audit is of the view that due to the ineffective management, the disposal water was not auctioned.

Non auction of disposal water resulted in an annual loss of Rs 5.145 million to TMA fund.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that It is submitted that it is the basic function of TMA to disposed of the sludge water from the city. The disposals were working in populated area not in cultivated area where sludge water could be sold and revenue generated. Here in city area of TMA Arifwala the need of water for cultivation land fulfilled by the irrigation department and people would not like to use sludge water for their agricultural use. However, sometime TMA disposed of the sludge water in ponds. So, the expenditure incurred for working of disposals necessary for the cleanliness of city. The reply of the DDO was not tenable as efforts for auction of sludge water was not made.

DAC, in its meeting, held in May, 2017, directed the DDO to produce the complete record for verification within seven days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 5.145 million, under intimation to Audit.

[AIR Para No. 33]

1.3.3.3 Non recovery of arrears from lessees/shopkeepers – Rs 3.610 million

According to Rule 76(1) of PDG&TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMA Arifwala, did not recover dues of Rs 3.610 million on account of pending arrears of shops which were cancelled due to breach of contract by the lessee.

Audit is of the view that due to poor performance recovery of dues from the lessees / shopkeepers were not made.

Non recovery of arrears of cancelled shops resulted in loss to TMA fund of Rs 3.610 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that the shops were cancelled due to breach of conditions, the tenants filed suits in the civil courts against the cancellation orders suits has been pending before court of law. The reply of the DDO was not supported with the follow of case before the court of law.

DAC, in its meeting, held in May, 2017, directed the DDO to make recovery from the tenants if no constraints and follow up the case before court of law. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 3.610 million, under intimation to Audit.

[AIR Para No. 37]

1.3.3.4 Non recovery of conversion fee and map fee– Rs 2.295 million

According to Rule 60 (c) of Punjab Land Use (Classification, Re-classification and Re-development) Rules 2009, the conversion fee for the conversion of pre-urban area or intercity service area to residential use shall be one percent of the value of land as per valuation table or one percent of the average sale price of preceding twelve months of land in the vicinity, if valuation table is not available.

TMA Arifwala, did not collect conversion fee of Rs 2.295 million from the owners of commercial buildings, land sub-divisions, during the Financial Year 2015-16. The detail is as under:

(Rupees in million)

Sr.No.	Name of Building	Address	Area as per Site	Rate as per Valuation Table	Land Valuation	Recovery of Map and Conversion Fee
1	Commercial Hospital	Advocates colony Qaboola Road Arifwala	10 Marla	0.272	2.720	0.308
2	Commercial Shops	Resham Gali Arifwala	1Marla - 4.5S	0.695	1.043	0.113
3	Commercial Hall	Ramzan Town Arifwala	6 Marla	0.400	2.400	0.251
4	Commercial Hall	A Block Tehsil Road Arifwala	6 Marla	0.695	4.170	0.428
5	Commercial Shop	59/EB Road Arifwala	2 Marla	0.254	0.508	0.029
6	Gulshan E-Noor block	Qaboola Road Arifwala	36 Kanal	0.037	26.640	0.446
7	Al-Kareem Housing Scheme	Qaboola Road at Qaboola tehsil Arifwala	30 Kanal	0.095	57.000	0.720
Total						2.295

Audit is of the view that due to weak internal controls, short recovery was made on account of conversion fee and map fee.

Short recovery of conversion fee and map fee resulted in loss of Rs 2.295 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that files were submitted the developers of housing colonies in August, 2016 and recovery had been made from the owners of commercial buildings. The reply of the DDO was not tenable as no documentary evidence was produced.

DAC, in its meeting, held in May, 2017, directed the DDO to make recovery according to jurisdiction. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 2.295 million, under intimation to Audit.

[AIR Para No. 8, 9]

1.3.3.5 Short recovery of renewal fee from contractors – Rs 1.267 million

According to Rule 38(2) of TMA (Works) Rules, 2003, the registration of Tehsil/Town Municipal Administration contractors shall be subject to renewal every year by 31st July, on payment of a renewal fee equal to the registration fee.

TMA Arifwala, did not recover renewal fee equal to the registration fee from the contractor at the time of renewal of registration during the Financial Year 2015-16. This resulted into short recovery of Rs 1.267 million. The detail is given as under:

(Rupees in million)

Year	Recovered Dues					To be Recovered Dues					Less Recovered Dues			
	Fee	Fine	Arrears	Prof. Tax	Total	Fee	Fine	Arrears	Prof. Tax	Total	Fee	Fine	Prof. Tax	Total
2015-16	1.438	0.111	0.283	0.069	1.901	2.070	0.195	0.283	0.306	2.854	0.632	0.084	0.237	0.953
2016-17	0.319	0.082	-	-	0.401	0.51	0.1338	-	0.072	0.7158	0.191	0.0518	0.072	0.3147
Total	1.757	0.193	0.283	0.069	2.302	2.580	0.329	0.283	0.378	3.570	0.823	0.136	0.309	1.267

Audit is of the view that due to weak financial control, short recovery of renewal fee was made.

Short recovery of renewal fee amounting to Rs 1.267 million resulted in loss.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that according to Notification of Government of the Punjab Finance Department dated 11.08.2014 in which Paragraph-2 the rates for Annual enlistment / Renewal would to application to all engineering department of Government of the Punjab i.e. (C&W) irrigation, Energy, HUD & LG&CD Department. Where enlistment fees of C-6 is Rs 25,000 and Renewal Fee is Rs 16,000. TMA Arifwala received Fee from Contractor according to the

notification. The reply of the DDO was not acceptable as recovery was not made according to TMA Works (Rules), 2003.

DAC, in its meeting, held in May, 2017, directed the DDO to sort clarification from the Secretary Local Government & Community Development Department, Lahore. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.267 million, under intimation to Audit.

[AIR Para No. 1]

1.3.4 Internal control weaknesses

1.3.4.1 Doubtful consumption of POL– Rs 3.575 million

According to Rule 9 (1) and (20) of the West Pakistan Government Staff Vehicles (Use and Maintenance) Rules, 1969, log book shall be maintained, in respect of every Government vehicle, a logbook in Form ‘A’ wherein shall be entered in the journeys performed by a Government vehicle. The logbook maintained under sub-rule (1) shall remain in the custody of the driver in-charge of the vehicle and shall be examined and signed by the Officer in charge everyday at the time the driver is relieved from duty,

TMO Arifwala, incurred an expenditure of Rs 3.575 million on account of POL for vehicles of sanitation branch during the Financial Year 2015-16. An amount of Rs 1.491 million was incurred on repair of vehicles of sanitation branch but speedo-meters of these vehicles were not got repaired intentionally in order to misappropriate the POL by showing excessive running of vehicles without maintenance of supporting record to justify the consumption of POL. Monthly summaries of log books of this branch vehicles POL consumed in the vehicles was Rs 2.609 million whereas in expenditure statement the POL expenditure recorded was Rs. 3.575 million resulting in non reconciliation of expenditures incurred on POL of Rs 0.965 million.

Audit is of the view that due to weak internal controls, irregular drawal and misappropriation in utilization of POL was made.

Weak internal control resulted in irregular expenditures on POL amounting to Rs3.575 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that it is basic function of the TMA to clean the different areas of the city and collect solid waste and throw it out of the city where it had to be dumped. Furthermore in all the city the sewerage lines has been lying under

grounds for sewage purpose. The lines were choked as and when the disposal works stopped working due to load shedding of electricity. For this purpose the TMA has arranged one sucker and Jetting Machine respectively. Both the vehicles work where the lines of sewerage were choked. For this purpose only the vehicle consumed the POL by mileage while the engines consumed the POL by hours which were determined by the concerned TO(I&S). The log books of each vehicle which were being used by the sanitation departments were maintained day to day as and one POL drawn and consumed. Neither any irregularity has been committed in the consumption of POL or in the entries of consumption in the log books. The reply of the DDO was not acceptable as no documentary evidence was produced in support of reply.

DAC, in its meeting, held in May, 2017, directed the DDO to hold an inquiry into the matter through Chief Officer (MC), Arifwala and submit the report within fifteen days. No progress was intimated till finalization of this Report.

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

[AIR Para: 19]

1.3.4.2 Doubtful expenditure on repair of machinery- Rs 2.771 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.

TMA Arifwala, incurred an expenditure of Rs 2.771 million on repair and maintenance of water supply and disposal machinery during Financial Year 2015-16. Repeated expenditures were made on repair of same machinery without maintenance of supporting record i.e. history sheets, record of replaced items etc. This resulted into doubtful expenditures of Rs2.771 million.

Audit is of the view that due to weak internal controls, the repeated expenditures on repair of disposal machinery was shown to misuse the funds.

Doubtful drawl of Rs 2.771 million resulted in loss to TMA.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that there were 43 water supply tube wells and 4 disposals in Arifwala and 3 water supply tube wells and 1 disposal in Qaboola. which were working 8 to 10 hours daily. Variation of electricity causes to damage the transformer and motor and solid waste causes to damage the pump and motor of disposal. The estimates have been got from WAPDA which is higher than market there for transformers are got the repaired privately in the benefit of the institute. Motor of disposals is repaired again and again due to solid in sludge water which carry solid wastage which cause to block the pump and damage the motor. History sheet have been prepared in each motor and transformer and the cost of old parts of motor (wire) have been deducted from the bills of contractor. The essential part of the motor and transformer have been repaired and claimed accordingly. The reply of the DDO was not tenable as the record in support of reply was suspected and history sheet, dead stock register was not provided.

DAC, in its meeting, held in May, 2017, directed the DDO to get the record verified besides verification of demand notice(s) from WAPDA. No progress was intimated till finalization of this Report.

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

[AIR Para No. 28]

Annex

Annex-A

Para-I

**Memorandum for Departmental Accounts Committee Paras Pertaining to
Current Audit Year 2016-17**

(Rupees in million)

Formation Name	Sr. No.	AIR Para No.	Subject	Amount
TMA Pakpattan	1	4	Loss due to award of work other than lowest bidder by tempering of bid sheet	0.070
	2	5	Unauthorized opening of tender	1.400
	3	8	Unnecessary expenditure on hiring of machinery despite having own sources	0.565
	4	11	Non-obtaining of conversion fee for residential use of land.	0.528
	5	14	Loss to the Government due to illegal construction of buildings without payment of fee.	0.335
	6	15	Excess payment of material due to charging of excess rate than the material input rate.	0.116
	7	16	Excess payment on purchase of vanching machine	0.148
	8	18	Loss to Government due to non-recovery of dues of auctions of collection rights.	0.395
	9	19	Shortfall in income due to departmental collection.	5.034
	10	20	Irregular / doubtful purchase of overload relay and other items on quotations	0.600
	11	23	Loss to the Government due to non-deduction of shrinkage of earth work	0.418
	12	24	Loss to the Government due to excess charging of rates.	0.031
	13	25	Non-reconciliation of mutation and registration fee with Revenue Department	62.026
	14	26	Misclassification of expenditure	0.257
	15	28	Unauthorized use of vehicle without signature and recording of meter reading	0.429
	16	7	Irregular appointment of senior clerk without open advertisement	2.612
	17	10	Unjustified delay in approval of maps	1.938
TMA Arifwala	18	11	Irregular Expenditure on Hiring of CCTV Cameras	0.231
	19	16	Overpayment to contractors due to non-deduction of camber and shrinkage from earthwork	0.360
	20	17	Excess incurring of funds boring of submersible pumps for water filtration plants	2.567

Formation Name	Sr. No.	AIR Para No.	Subject	Amount
	21	22	Doubtful payment of salaries without evidence of performance of duties	10.199
	22	26	Non-transparent procurement of Jetting Machines and non-imposition of liquidity damages	0.389
	23	29	Less recovery of conversion fee from owners of commercial buildings	0.258
	24	30	Overpayment of Excess Lead in Carriage of Stone as compare to leads approved by Planning & Design Directorate	0.054
	25	36	Defective supply of hand carts for sanitation branch	0.710
	26	39	Costly purchase of printed shopping bags Recovery & Non-recovery besides non-recording un-authorized absence from service	0.035
	27	40	Loss to TMA fund due to deterioration of assets	-

Part-II**[Para 1.1.3]****Memorandum for Departmental Accounts Committee Paras not attended in Accordance with the Directives of DAC Pertaining to Audit Year 2015-16****(Rupees in million)**

Name of District	Sr. No.	AIR Para No.	Subject	Amount
Pakpattan	1	1	Irregular Procurement, on quotations, in violation of PPRA Rules, on account of Ramzan Bazar	2.450
	2	3	Non-collection of income tax and professional tax from the contractors	0.341
	3	5	Irregular purchase of non-schedule items without technical sanction of chief engineer on account of street light items -Rs 3.355 million and recovery of contractor profit	0.213
	4	6	Non deduction of liquidated damages on late supply	0.144
	5	12	Non deduction of Punjab sales tax on de-silting services	0.064
	6	13	Wasteful expenditure on account of payment of rent of electrical items, in excess of cost value and purchase of choona	1.165
	7	14	Illegal construction of housing colonies and commercial buildings without approval of District Planning & Design Committee and NOC by TMA	0.000
	8	15	Non-recovery of expenditure of Urs Baba Fareed-u-Din Ganjshakar from Auqaf Department	1.647
	9	19	Less recovery of auction amount on account of advertisement fee and riksha fee	0.463
	10	21	Non-recovery of professional tax	0.084
TMA Arifwala	11	5	Non recovery on account of enhancement fees of contactors during 2014-15.	0.858
	12	10	Non recovery of income tax on account of auction of lorry adda and wagon stand fees	0.270
	13	13	Unjustified drawal of pay of work charge establishment (water supply).	0.183

Name of District	Sr. No.	AIR Para No.	Subject	Amount
	14	16	Excess rate charged in purchase of tentage items for Ramzan Bazar and recovery of	0.480
	15	20	Less production of vouched account of POL by the water supply branch	0.707
	16	37	Recovery of on account undue payment of pay and allowances.	0.439
	17	39	Doubtful Repair of Tube Well Mohallah Muzuffar Abad (Tikka colony) Arifwala.	0.700
	18	41	Loss to government Rs;303500 due to non auction of disposed water of M.Block , 65/E.B and Zia Nagar	0.304
	19	43	Non recovery of professional tax	0.324

Annex-B**Budget and expenditure statement for Financial Year 2015-16****TMA Pakpattan**

(Rupees in million)

Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	148.690	140.140	(8.55)	-6%
Non Salary	106.094	91.433	(14.66)	-14%
Development	8.645	3.087	(5.56)	-64%
Revenue	94.670	89.726	(4.94)	-5%
Total	358.099	324.386		

TMA Arifwala

(Rupees in million)

Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	155.611	125.370	(30.24)	-19%
Non Salary	129.144	93.998	(35.15)	-27%
Development	86.358	78.253	(8.11)	-9%
Revenue	254.189	219.242	(34.95)	-14%
Total	625.302	516.863		

Annex-C

[Para No.1.2.1.1]

Irregular expenditure and appointment of daily wages employees –Rs 18.185 million

(Rupees in million)

Sr. No.	Name of official with parentage	Designation	Monthly Rate	Amount
1	Asif Jamil	Sanitary worker	0.012	0.118
2	Sajid Jamil	Sanitary worker	0.012	0.141
3	Muhammad Athar	Sanitary worker	0.012	0.138
4	Atta ur Rehman	Sanitary worker	0.012	0.142
5	Nadeem Gulzar	Sanitary worker	0.012	0.127
6	Raza Saeed Masih	Sanitary worker	0.012	0.060
7	Qurban Amin	Sanitary worker	0.012	0.142
8	Aqsa Suleman	Sanitary worker	0.012	0.138
9	Shafqat Farid	Sanitary worker	0.012	0.142
10	Muhammad Ali Shah	Sanitary worker	0.012	0.134
11	Shafqat Niamat	Sanitary worker	0.012	0.138
12	Asghar Ali	Sanitary worker	0.012	0.142
13	Muhammad Rafique	Sanitary worker	0.012	0.140
14	Shahid Iqbal	Sanitary worker	0.012	0.142
15	Ragon Younas	Sanitary worker	0.012	0.142
16	Naveed Mansha	Sanitary worker	0.012	0.142
17	Kahsif Lal	Sanitary worker	0.012	0.126
18	Zareen Barkat	Sanitary worker	0.012	0.125
19	irfan Riaz	Sanitary worker	0.012	0.137
20	Tanveer Ahmad Bhatti	Sanitary worker	0.012	0.139
21	Tanveer Iqbal	Sanitary worker	0.012	0.142
22	Muhammad Awais	Sanitary worker	0.012	0.142
23	Imran Ramzan	Sanitary worker	0.012	0.142
24	Muhammad Yousaf	Sanitary worker	0.012	0.142
25	Muhammad Hussain	Sanitary worker	0.012	0.140
26	Shahid Farid	Sanitary worker	0.012	0.142
27	Iftikhar Hameed	Sanitary worker	0.012	0.141
28	Tanveer Hussain	Sanitary worker	0.012	0.142
29	Tanveer Ahmad	Sanitary worker	0.012	0.125
30	Akram Aslam	Sanitary worker	0.012	0.129
31	Kamran Younas	Sanitary worker	0.012	0.129
32	Shan Lal	Sanitary worker	0.012	0.056

Sr. No.	Name of official with parentage	Designation	Monthly Rate	Amount
33	Saqib Niamat	Sanitary worker	0.012	0.135
34	Faisal Barkat	Sanitary worker	0.012	0.134
35	Shahbaz Manna	Sanitary worker	0.012	0.138
36	Waris Farooq	Sanitary worker	0.012	0.142
37	Shan Sardar	Sanitary worker	0.012	0.131
38	Imran Sharif	Sanitary worker	0.012	0.135
39	Shan Manzoor	Sanitary worker	0.012	0.127
40	Aslam Nadeem	Sanitary worker	0.012	0.136
41	Akash Ashiq	Sanitary worker	0.012	0.125
42	Aslam Ashraf	Sanitary worker	0.012	0.124
43	Nadeem Bashir	Sanitary worker	0.012	0.133
44	Arshad Manzoor	Sanitary worker	0.012	0.125
45	shan s/o Iqbal	Sanitary worker	0.012	0.091
46	Aneel Bashir	Sanitary worker	0.012	0.135
47	Zahid Saleem	Sanitary worker	0.012	0.142
48	Zahid Farid	Sanitary worker	0.012	0.142
49	Waseem Parvaiz	Sanitary worker	0.012	0.133
50	Ayaz Ali Khan	Sanitary worker	0.012	0.142
51	Imran Bhatti	Sanitary worker	0.012	0.066
52	Amir Saddiue	Sanitary worker	0.012	0.107
53	Ali Raza	Sanitary worker	0.012	0.142
54	Qurban S/O Javed	Sanitary worker	0.012	0.105
55	Khuram Shahzad	Sanitary worker	0.012	0.142
56	Shahbaz Kala	Sanitary worker	0.012	0.140
57	Shahzad Manzoor	Sanitary worker	0.012	0.088
58	Irshad Bibi	Sanitary worker	0.012	0.135
59	Shan Barwaiz	Sanitary worker	0.012	0.101
60	Muhammad Saghir	Sanitary worker	0.012	0.140
61	Zulifqar Masih	Sanitary worker	0.012	0.128
62	Nawaz Sultan	Sanitary worker	0.012	0.130
63	Imran Ameen	Sanitary worker	0.012	0.142
64	Danyal Masih	Sanitary worker	0.012	0.095
65	Ghulam Murtaza	Sanitary worker	0.012	0.062
66	Iftikhar Ashiq	Sanitary worker	0.012	0.138
67	Muhammad Amin	Sanitary worker	0.012	0.142
68	Aqeel Saddique	Sanitary worker	0.012	0.113
69	Naeem Bashir	Sanitary worker	0.012	0.128
70	Shahzad s/o Said	Sanitary worker	0.012	0.131
71	Fraz Gulzar	Sanitary worker	0.012	0.142
72	Aesha Peera	Sanitary worker	0.012	0.142

Sr. No.	Name of official with parentage	Designation	Monthly Rate	Amount
73	Asif Talib	Sanitary worker	0.012	0.116
74	Dilawar Riaz	Sanitary worker	0.012	0.134
75	Faisal Ali	Sanitary worker	0.012	0.134
76	Robina Niaz	Sanitary worker	0.012	0.142
77	Amir Younas	Sanitary worker	0.012	0.134
78	Pervaiz Yousaf	Sanitary worker	0.012	0.141
79	Rashida Pervaiz	Sanitary worker	0.012	0.128
80	Perveen Hamid	Sanitary worker	0.012	0.126
81	Safia Dildar	Sanitary worker	0.012	0.133
82	Muhammad Mansha	Sanitary worker	0.012	0.142
83	Muhammad Sharif	Sanitary worker	0.012	0.142
84	Arshad Saddique	Sanitary worker	0.012	0.128
85	Asif Majeed	Sanitary worker	0.012	0.138
86	Afzaal Ahmad	Sanitary worker	0.012	0.142
87	Azhar Hussain	Sanitary worker	0.012	0.142
88	Fiaz Zaman	Sanitary worker	0.012	0.142
89	Jahangir s/o M. yar	Sanitary worker	0.012	0.095
90	Shahzadi Kirn	Sanitary worker	0.012	0.129
91	Shahid Lal	Sanitary worker	0.012	0.119
92	Imran Arshad Bhutta	Sanitary worker	0.012	0.142
93	Shakeel Sardar	Sanitary worker	0.012	0.135
94	Akram S/o Taj Din	Sanitary worker	0.012	0.142
95	Sultan Anayat	Sanitary worker	0.012	0.123
96	Shakeela Nasir	Sanitary worker	0.012	0.125
97	M. Shabaz Dona	Sanitary worker	0.012	0.142
98	Sajid Khalid	Sanitary worker	0.012	0.139
99	Manzoor Hanif	Sanitary worker	0.012	0.142
100	Muhammad Ashraf s/o Qasim	Sanitary worker	0.012	0.142
101	Riaz Ashraf	Sanitary worker	0.012	0.142
102	M. Akram	Sanitary worker	0.012	0.142
103	Sajjad Sadique	Sanitary worker	0.012	0.121
104	Ghulam Ali	Sanitary worker	0.012	0.139
105	Sad s/o Khushia	Sanitary worker	0.012	0.126
106	Prince Rashid	Sanitary worker	0.012	0.129
107	Zolifqar s/o Atta	Sanitary worker	0.012	0.142
108	Martha younas	Sanitary worker	0.012	0.142
109	Asif Ashraf	Sanitary worker	0.012	0.127
110	Nabila Rashid	Sanitary worker	0.012	0.127
111	Sajid Barkat	Sanitary worker	0.012	0.139

Sr. No.	Name of official with parentage	Designation	Monthly Rate	Amount
112	Altaf Hussain	Sanitary worker	0.012	0.142
113	Ijaz Khan	Sanitary worker	0.012	0.142
114	Ikhtiar Ahmad	Sanitary worker	0.012	0.141
115	Manzoor Sultan	Sanitary worker	0.012	0.140
116	Haji Muhammad Ahmad	Sanitary worker	0.012	0.142
117	Ashfaq Farid	Sanitary worker	0.012	0.142
118	Mazhar Farid	Sanitary worker	0.012	0.142
119	Shahzad Eesar	Sanitary worker	0.012	0.142
120	Muhammad Ramzan	Sanitary worker	0.012	0.142
121	Margrate Nazeer	Sanitary worker	0.012	0.125
122	Sumeera w/o Eesar	Sanitary worker	0.012	0.134
123	Zahida Ashiq	Sanitary worker	0.012	0.126
124	Adnan s/o Muhammad Saeed	Sanitary worker	0.012	0.142
125	Mangta Mushtaq	Sanitary worker	0.012	0.128
126	Margrate Saleem	Sanitary worker	0.012	0.138
127	Muhammad Afzal	Sanitary worker	0.012	0.140
128	Naeem Javed	Sanitary worker	0.012	0.115
129	Sajjad Khalid	Sanitary worker	0.012	0.172
130	Maria Khurshid	Sanitary worker	0.012	0.122
131	Perveen Saeed	Sanitary worker	0.012	0.124
132	Munir Faqeer	Sanitary worker	0.012	0.136
133	Asif Ali	Sanitary worker	0.012	0.139
134	Asif Nadeem	Sanitary worker	0.012	0.140
135	Muhammad Waqas	Sanitary worker	0.012	0.142
136	Nasir Khushia	Sanitary worker	0.012	0.132
137	Amjad Saleem	Sanitary worker	0.012	0.128
138	Latif Ghulam	Sanitary worker	0.012	0.141
	Total		-	18.185

Annex-D

[Para No.1.2.1.2]

Unauthorized start of works without funds – Rs 16.772 million

(Rupees in million)

Sr. No.	Name of work	Estimated Cost	Name of contractor	Date of work order / start	Date of release of funds	Actual Expenditure
1	Laying of tuff paver at Shadab Colony and Ahata Rahmania wala Kachi Abadi Karkhana Haji Khushid Pakpattan	1.200	Azmat Kamal	10.02.16	09.04.16	1.124
2	Rural drainage scheme Kumhariwala	1.000	Ch. Saeed Ahmed	04.01.16	14.01.16	0.863
3	Rural drainage scheme Chak No.68/D	1.000	Muhammad Ramzan	04.01.16	14.01.16	0.836
4	Rural drainage scheme Hardit Pur	0.800	Saeed Ahmed	04.01.16	14.01.16	0.663
5	Rural drainage scheme Harsa Khamba	0.900	Ali Govt. Contractor	30.12.15	14.01.16	0.765
6	Rural drainage scheme Chak No.57/SP	0.600	Muhammad Ramzan	04.01.16	14.01.16	0.514
8	Rural drainage scheme and bridge Abadi Loharanwali and Khu Abadi Malka Hans	1.300	Shabir Hussain Watto	04.01.16	14.01.16	1.062
9	Rural drainage scheme 73/D	0.700	Shabir Hussain Watto	04.01.16	14.01.16	0.537
11	Rural drainage scheme Saleem kot	1.000	Mumtaz Ali	11.01.16	14.01.16	0.776
12	Rural drainage scheme Dhakhoo Farm Chak No.36/SP Azafi Abadies	0.900	Liaqat Ali Dogar	29.12.15	14.01.16	0.734
13	Rural drainage scheme Chak Hafiz Siddique	0.700	Shabir Hussain Watto	31.12.15	14.01.16	0.602
14	Provision of tuff tile and laying of sewerage in street Syed Zahir Shah advocate wali Mohallah Khanpura	0.600	Muhammad Rafique Mughal	16.12.15	14.01.16	0.523
25	Rural drainage scheme Basti Baba Ali Kamal Dakhli Malik Pur	0.500	Rehman Brothers	14.12.15	14.01.16	0.415
27	Provision of tuff tile street Pir Anwar Chishti Wali Mohallah Samadan Wala	0.500	Muhammad Shafique	10.12.15	14.01.16	0.428
28	Drainage scheme Chak No.19/SP	0.700	Majid Construction	18.01.16	14.01.16	0.563
29	Rural drainage scheme Chak Naqsha	1.000	Syed Alamdar Hussain shah	21.12.15	14.01.16	0.840
32	Rural drainage scheme Azafi Abadi Bhainikay Dakhli Mehmood Pur	1.000	Syed Hassan Abass	31.12.15	14.01.16	0.859
36	Drainage and sweerage scheme UC No.26	0.900	Mumtaz Ali	11.01.16	14.01.16	0.745
38	Rural drainage scheme Chak No.12/KB	0.600	Muhammad Ashiq	08.01.16	14.01.16	0.515
42	Rural drainage scheme Chak Opana Bhughrah	0.500	Muhammad Ashiq	08.01.16	14.01.16	0.420
43	Rural drainage scheme Chak Salamat	0.500	Sodagar Khan	11.01.16	14.01.16	0.397
49	Rural drainage scheme Mouza Mal	0.700	Shabir Hussain Watoo	04.01.16	14.01.16	0.579
52	Laying of tuff paver in Mohallah Mandi and Kachi Abadi Pakpattan	1.220	Atta Muhammad Bhatti	04.01.16	14.01.16	1.120
53	Laying of tuff paver and sewerage in Al-Fateh Market Shaheedi Bazar Pakpattan	0.500	Atta Muhammad Bhatti	04.01.16	14.01.16	0.446
54	Laying of tuff paver in street Mian Abdul Shakoor Wali Mohallah Bisharat	0.500	Malik Muhammad Yaseen	10.12.15	14.01.16	0.446
Total						16.772

Annex-E

[Para No.1.2.1.3]

Unjustified payment of earth work without recording of levels and cross section area – Rs 5.350 million

(Rupees in million)

File No.	Funds	Name of work	Quantity of earth	Lead paid	Rate	Amount
1	District ADP 2015-16	Rural drainage scheme and pull bail Gunj Kalaay waali	5643	1/2 mile	5,164.2	0.029
2	District ADP 2015-16	Rural drainage scheme Kumhariwala	9150	1/2 mile	5,164.2	0.047
3	District ADP 2015-16	Rural drainage scheme Chak No.68/D	38161	1/2 mile	5,164.2	0.197
4	District ADP 2015-16	Rural drainage scheme Harditt Pur	16219	1/2 mile	5,164.2	0.084
5	District ADP 2015-16	Rural drainage scheme Harsa Khamba	31451	1/2 mile	5,164.2	0.162
6	District ADP 2015-16	Rural drainage scheme Chak No.57/SP	25152	1/2 mile	5,164.2	0.130
7	District ADP 2015-16	Rural drainage scheme Chak No.77/D	43284	1/2 mile	5,164.2	0.224
8	District ADP 2015-16	Rural drainage scheme and bridge Abadi Loharanwali and Khu Abadi Malka Hans	24218	1/2 mile	5,164.2	0.125
9	District ADP 2015-16	Rural drainage scheme 73/D	31847	1/2 mile	5,164.2	0.164
10	District ADP 2015-16	Rural drainage scheme Abadi Ch. Munir Chak No.32/SP	71933	100'	4,074.15	0.293
11	District ADP 2015-16	Rural drainage scheme Saleem kot	16839	1/2 mile	5,164.2	0.087
12	District ADP 2015-16	Rural drainage scheme Dhakhoo Farm Chak No.36/SP Azafi Abadies	31500	1/2 mile	5,164.2	0.163
13	District ADP 2015-16	Rural drainage scheme Chak Hafiz Siddique	626	1/2 mile	5,164	0.003
15	District ADP 2015-16	Rural drainage scheme Chak No.13/SP	12647	1/2 mile	5,164.2	0.065
16	District ADP 2015-16	Rural drainage scheme Chak No.17/SP	33565	100'	4,074.15	0.137
17	District ADP 2015-16	Rural drainage scheme Chak Rakh Pakpattan	25000	1/2 mile	5,164.2	0.129
18	District ADP 2015-16	Rural drainage scheme Chak Bablana	28670	100'	4,074.15	0.117
19	District ADP 2015-16	Rural drainage scheme Chak No.37/SP	17700	1/2 mile	5,164.2	0.091
20	District ADP	Rural drainage scheme Chak Azmat	13518	1/2	5,164.2	0.070

File No.	Funds	Name of work	Quantity of earth	Lead paid	Rate	Amount
	2015-16			mile		
26	District ADP 2015-16	Improvement of sewerage and soling street Falik Rana Wali Mohallah Saeed	18648	2 mile	6,363.2	0.119
28	District ADP 2015-16	Drainage scheme Chak No.19/SP	19963	1/2 mile	5,164.2	0.103
29	District ADP 2015-16	Rural drainage scheme Chak Naqsha	25042	1/2 mile	5,164.2	0.129
30	District ADP 2015-16	Rural drainage scheme Chak 62/D	37003	1/2 mile	5,164.2	0.191
31	District ADP 2015-16	Rural drainage scheme Noshier Bodla (Lataan)	31,920	1/2 mile	5,164.2	0.165
32	District ADP 2015-16	Rural drainage scheme Azafi Abadi Bhainikay Dakhli Mehmood Pur	28,295	1/2 mile	5,164.2	0.146
33	District ADP 2015-16	Rural drainage scheme Darbar Mahboob Shah near Bayal Gunj	33,930	1/2 mile	5,164.2	0.175
35	District ADP 2015-16	Rural drainage scheme Chak Noor Muhammad	20,279	1/2 mile	5,164.2	0.105
36	District ADP 2015-16	Drainage and sweerage scheme UC No.26	32,792	1/2 mile	5,164.2	0.169
37	District ADP 2015-16	Rural drainage scheme Chak No.8/KB and 14/KB	37,159	1/2 mile	5,164.2	0.192
38	District ADP 2015-16	Rural drainage scheme Chak No.12/KB	22,824	1/2 mile	5,164.2	0.118
39	District ADP 2015-16	Rural drainage scheme Chak No.19/SP	5,400	1/2 mile	5,164.2	0.024
40	District ADP 2015-16	Rural drainage scheme UC-19 Behram Pur	5,341	1/2 mile	5,164.2	0.028
	District ADP 2015-16		15,575	100'	4,074.15	0.063
42	District ADP 2015-16	Rural drainage scheme Chak Opana Bhughrah	6,809	1/2 mile	5,164.20	0.035
	District ADP 2015-16		9,446	100'	4,074.15	0.038
43	District ADP 2015-16	Rural drainage scheme Chak Salamat	10299	1/2 mile	5,164.20	0.053
44	District ADP 2015-16	Rural drainage scheme Union Council Kalyana	19570	1/2 mile	5,164.20	0.101
46	District ADP 2015-16	Rural drainage scheme Chak 59/SP	26585	1/2 mile	5,164.20	0.137
48	District ADP 2015-16	Rural drainage scheme Chak No.98/D	21628	1/2 mile	5,164.20	0.112
49	District ADP 2015-16	Rural drainage scheme Mouza Mal	11233	1/2 mile	5,164.20	0.058
50	District ADP 2015-16	Rural drainage scheme Noor Jhang and Choti Dhapi	22136	1/2 mile	5,164.20	0.114

File No.	Funds	Name of work	Quantity of earth	Lead paid	Rate	Amount
51	District ADP 2015-16	Rural drainage scheme Chak No.107/D	15903	1/2 mile	5,164.20	0.082
53	District ADP 2015-16	Laying of tuff paver and sewerage in Al-Fateh Market Shaheedi Bazar Pakpattan	1802	2 mile	6,363.20	0.011
	TMA Funds 2015-16	Earth filling downward ground behind Mosque TMA Pakpattan	90720	1.5 mile	5,467.60	0.491
	TMA Funds 2015-16	Repair quarters / water works / General repair / additional work TMA Pakpattan	11321	2 mile	6,299.20	0.071
Total						5.350

Annex-F

[Para No.1.2.1.5]

Irregular heavy expenditure on repair of various items including vehicles – Rs 2.649 million

(Rupees in million)

Vr. No.	Month	Name of payee	Bill date	Item	Amount
48	9.15	Ganj Shakir Electric Works	19.06.15	Motor rewinding 25/HP	0.035
49	9.15	Ali Government Contractor	-	Repair of screen chamber disposal works A zone (Harsa Khamba)	0.054
	9.15	M/S A.M.C.C	01.08.15	Repair rewinding 60 HP submersible pump No.2 disposal zone C	0.099
	9.15	M/S A.M.C.C	02.09.15	Repair of fire brigade Hino clutch plate and baring	0.015
	9.15	M. Rafique Mughal	17.08.15	Repair rewinding 60 HP submersible pump No.1 disposal zone C	0.099
	9.15	New Punjab Boring store	18.08.16	Repair rewinding 60 HP submersible pump Jhugian Kundan Lal	0.099
	9.15	New Punjab Boring store	16.07.15	Repair rewinding 25 HP submersible pump Jhugian Kundan Lal	0.089
4	10.15	M/S A.M.C.C	04.09.15	Repair jetting machine clutch plate	0.012
	11.15	M/S A.M.C.C	06.10.15	Repair of Messy Tractor 135 TMA/400 (General overhauling)	0.054
	11.15	M/S A.M.C.C	08.10.15	Repair 60 HP submersible pump rewinding Disposal work Jogian Kundan Lal (complete)	0.099
	11.15	M. Rafique Mughal	15.09.15	Repair of dewatering set No.8	0.024
	11.15	Gunj Shakar Electric Works	13.10.15	Repair rewinding of 40 HP motor starter water works No.5 Pir Kot road Mohalla Said Jalal	0.094
	11.15	M/S A.M.C.C	19.10.15	Repair of disposal work Tiba Sher Kot pump 5 cusec with sluice valve	0.099
	11.15	M/S A.M.C.C	09.10.15	Repair delivery pipe and supply of rubber bush, iron gulian etc	0.098
	12.15	Ahmed Traders Government Contractor	30.11.15	Repair of motor cycle No. PK-1396	0.013
	12.15	Ahmed Traders Government Contractor	30.11.15	Repair of water works Gunj Shakir Colony	0.025
1	1.16	Muhammad Riaz Government Contractor	Unknown	Repair rewinding of motor 40 HP water works No.5 Pir Kot road Mohalla Said Jalal	0.040
21	1.16	Ahmed Traders Government Contractor		Repair of water works No.1 motor 40 HP lowering	0.033
22	1.16	M. Rafique Mughal	14.12.15	Repair filtration plant water pump rewinding and capacitor	0.003
24	1.16	M/S A.M.C.C	22.12.15	Repair of water works No.1 motor 40 HP plunger and overload relay	0.018
37	1.16	Ali Government Contractor	19.01.16	Repair of water works No.6 motor Top shaft, glean bush and cup etc.	0.024
14	2.16	Ali Government Contractor	Unknown	Repair welding submersible pump (Sewerage) 5 cusec	0.162
15	2.16	M. Rafique Mughal	28.12.15	Repair tube well motor water works No.9	0.020
24	2.16	Gunj Shakar Electric Works	09.01.16	Repair rewinding of electric tube well motor 40 HP water works No.9	0.037
26	2.16	Ali Government Contractor	08.02.16	Repair lowering motor water works Ganj Shakir Colony	0.051
	3.16	Muhammad Riaz Government Contractor	Unknown	Repair rewinding of electric tube well motor 40 HP water works No.9	0.037
	3.16	Gunj Shakar Electric Works	10.02.16	Repair rewinding of electric tube well motor 40 HP water works No.5,6	0.040
	4.16	M/S A.M.C.C	22.01.16	Repair of turbo of generator 200 KVA Main disposal Tibba	0.065

Vr. No.	Month	Name of payee	Bill date	Item	Amount
				Sher Kot	
23	4.16	Ali Government Contractor	Unknown	Repair of motor water works No.22	0.070
	5.16	Ali Government Contractor	Unknown	Repair of motor water works No.9	0.070
	5.16	M/S A.M.C.C	20.05.16	Repair of fire brigade Hino Kamani patta new	0.025
1	6.16	M/S A.M.C.C	Unknown	Repair of fire brigade Hino Denting painting of tank	0.024
19	6.16	Ali Government Contractor	Unknown	Repair rewinding of motor 60 HP disposal 16/SP	0.051
22	6.16	New Punjab Boring store	06.02.16	Repair of sanitation trollies Two Nos.	0.020
23	6.16	New Punjab Boring store	12.02.16	Repair of sweeper machine	0.025
24	6.16	New Punjab Boring store	08.02.16	Repair of tanker	0.025
25	6.16	New Punjab Boring store	08.02.16	Repair of grass cutter machine	0.021
26	6.16	New Punjab Boring store	26.01.16	Repair of Massy tractor	0.024
28	6.16	M/S A.M.C.C	04.03.16	Repair of jetting machine	0.100
29	6.16	M/S A.M.C.C	06.05.16	Repair of sucker machine (New radiator and horn)	0.020
30	6.16	M/S A.M.C.C	06.02.16	Repair of sucker machine (different works)	0.021
31	6.16	M/S A.M.C.C	12.02.16	Repair of Massy tractor 385 TMA/600	0.049
32	6.16	M/S A.M.C.C	04.02.16	Repair of Massy tractor 375 TMA/500	0.022
33	6.16	M/S A.M.C.C	02.02.16	Repair of Russian tractor new TMA/700	0.024
36	6.16	Gunj Shakar Electric Works	07.03.16	Repair of transformer 50/KVA water works No.15 Pir karyan	0.055
37	6.16	Gunj Shakar Electric Works	01.04.16	Repair rewinding motor 40 HP water works No.15 Pir Karyan	0.037
38	6.16	Sabz Ali Contractor	09.02.16	Repair old Russian tractor TMA/300	0.009
39	6.16	Sabz Ali Contractor	20.01.16	Repair old Russian tractor TMA/300	0.024
40	6.16	Sabz Ali Contractor	09.02.16	Repair of Massy tractor 135 TMA/400	0.016
41	6.16	Chishti Autos	21.04.16	Repair of Honda motor cycle PKA/2011	0.015
42	6.16	BSLM Automation Power Generation	20.04.16	Repair Generator disposal works Hareesa Khamba	0.025
46	6.16	Ali Government Contractor	Unknown	Repair rewinding of submersible pump Motor 60 HP with labour charges Disposal Jhugian Kundan Lal	0.199
48	6.16	M/S A.M.C.C	Unknown	Repair of Fire brigade Hino	0.017
70	6.16	M/S A.M.C.C	11.05.16	Repair of hand carts (Huth rehrian)	0.024
75	6.16	Gunj Shakar Electric Works	Unknown	Repair rewinding motor 40 HP water works No.9 Gogeera road Mohallah Eid Gah	0.037
93	6.16	M. Rafique Mughal	29.06.16	Repair of turbine water works No.8 General Bus Stand	0.067
Total					2.649

Annex-G

[Para No.1.2.1.6]

Unauthorized execution of development works through quotations - Rs 2.063 million

(Rupees in million)

Date of payment	Name of work	Name of contractor	Estimated amount	Lowest bid	Actual expenditure
04.08.15	P/F aluminum window in Jamia Mosque	Shabir Hussain Watto	0.096	3% above	0.095
07.08.15	Water arrangement with water works of Green Town Pakpattan	M. Rafique Mughal	0.086	At par	0.086
07.08.15	Construction and repair of manhole street No.6 Mohalla Zafarabad	M/S AMCC	0.047	At par	0.045
15.08.15	Laying of sewer line Mohallah Civil Line Pakpattan	Rehman Brothers	0.085	At par	0.083
19.08.15	Supply manhole cover (jangla iron)	Bashir Ahmed Bhatti	0.205	12.80% below	0.166
25.08.15	P/L Tuff tile street Qayyum Shah Khaga wali Mohallah Eid Gah	Shabir Hussain Watto	0.097	At par	0.097
25.08.15	Construction of concrete nali/drain near police chowki	Ali Government Contractor	0.099	At par	0.099
25.08.15	Repair and construction of manhole street Kanjoo wali near Allah Bukhsh Tariq Mohallah Jhoranwala	M/S AMCC	0.045	At par	0.045
25.08.15	Construction of hozi and raising of manholes for ratn water at Pakpattan Faridia metaled road	Muhammad Riaz	0.095	At par	0.089
25.08.15	Laying of GI pipe at Pir Sultan road	Bahawal Khan	0.094	At par	0.094
21.09.15	Repair and improvement concrete and drain at Sabri dera Dhakki	Ali Government Contractor	0.098	At par	0.098
29.09.15	Supply of street light material Green Town Pakpattan	Muhammad Riaz	0.096	At par	0.096
05.10.15	Repair of swings, round swings, slides and see saws at Baba Farid Family Park	M/S AMCC	0.031	At par	0.031
06.10.15	Repair of drain, concrete, slab etc at Dhakki area Pakpattan	Bashir Ahmed Bhatti	0.099	At par	0.099
03.11.15	Resoling street behind school durgah bazar	Malik Muhammad Yaseen	0.199	0.05% below	0.199
08.12.15	Repair drain silage carrier street	Aamir	0.069	At par	0.069

	Mukhtar wali kachi abadi Karkhana Haji Khursheed	Construction			
21.01.16	Construction of sludge carrier Baba Fareed Chowk Jamal Chowk	Aamir Construction	0.099	At par	0.098
21.01.16	Laying of concrete street Mirza wali Mohallah Tahli wala	M. Rafique Moughal	0.100	At par	0.100
08.02.16	Laying of soling street Bashir Ahmed wali Mohallah Pir Kot	Aamir Construction	0.100	At par	0.100
12.02.16	Repair quarter Rehmoo Gate Dhukki Town Hall	Ali Government Contractor	0.098	At par	0.098
20.04.16	Supply of manhole covers (Jungla)	Ali Government Contractor	0.095	At par	0.095
04.05.16	Repair servant quarter water works No.9	Ali Government Contractor	0.084	At par	0.083
Total					2.063

Annex-H**[Para No.1.2.1.7]****Unjustified payment of non-standardized item without market rate analysis -
Rs 1.100 million**

(Rupees in million)

Page	Item No.	Item	Quantity	Rate	Amount
59	15	P/F of stainless steel hooks under the top beam for hanging of lights	8	250	0.002
61	22	P/F of black jets marble fixing at circular steps	498	297	0.148
61	23	P/F of fancy merry-go-round marble	1,666	213	0.355
61	24	P/F of steel dom 18" dia	1	16,092	0.016
61	25	Earth filling i/c leveling, dressing, ramming etc. lead up to 2 mile	27,708	5,533	0.153
64	30	P/F of heavy fancy light 6" dia (Globe type)	8	3,000	0.024
65	33	P/F of marble flower design 3' dia	1	6,000	0.006
66	34	P/F of circular table 4' dia concrete curve bench 4 Nos. Concrete	1	60,000	0.060
66	35	P/F of concrete bench	10	13,800	0.138
76	51	Repair of swing 10' height with new top pipe 2.5" dia 10' length etc.	2	12,000	0.024
76	52	Repair of swing 10' height with new chain 24 rft top healing 2 Nos. clump and seats 2 Nos. size 1.75X.5 steel and painting etc.	2	8,000	0.016
77	53	Repair of merry go round i/c now bearing 8 Nos. etc.	1	14,000	0.014
77	54	Repair of slide, welding of roof etc.	1	8,000	0.008
77	55	Repair of see saw, welding of top iron sheet etc.	2	5,000	0.010
78	56	P/F of merry go round complete	3	42,000	0.126
		Total			1.100

Annex-I

[Para No. 1.2.3.1]

A. Unauthorized retention and refund of performance securities before prescribed period - Rs 8.359 million

(Rupees in million)

Sr. No.	Name of work	Name of contractor	Bid (Below in %)	Date of work order	Estimated Cost	Date of return of Performance Security	Amount
1	Rural drainage scheme and pull bail Gunj Kalaay waali	Shabir Hussain Watto	18.26	02.02.16	0.900	No record maintained	0.164
2	Rural drainage scheme Kumhariwala	Ch. Saeed Ahmed	13.75	04.01.16	1.000	80% complete but no date mentioned	0.138
3	Rural drainage scheme Chak No.68/D	Muhammad Ramzan	16.25	04.01.16	1.000	No record maintained	0.163
4	Rural drainage scheme Harditt Pur	Saeed Ahmed	15.75	04.01.16	0.800	No record maintained	0.126
5	Rural drainage scheme Harsa Khamba	Ali Government Contractor	15	30.12.15	0.900	No record maintained	0.135
6	Rural drainage scheme Chak No.57/SP	Muhammad Ramzan	14.25	04.01.16	0.600	08.01.16 work 80% complete	0.086
7	Rural drainage scheme Chak No.77/D	Shabir Hussain Watto	23.25	02.02.16	1.000	No record maintained	0.233
8	Rural drainage scheme and bridge Abadi Loharanwali and Khu Abadi Malka Hans	Shabir Hussain Watto	18.26	04.01.16	1.300	No record maintained	0.237
9	Rural drainage scheme 73/D	Shabir Hussain Watto	23.26	04.01.16	0.700	No record maintained	0.163
10	Rural drainage scheme Abadi Ch. Munir Chak No.32/SP	Ch. & Co.	23.05	02.02.16	1.600	No record maintained	0.368
11	Rural drainage scheme Saleem kot	Mumtaz Ali	22.25	11.01.16	1.000	80% complete but date not mentioned	0.223
12	Rural drainage scheme Dhakhoo Farm Chak No.36/SP Azafi Abadies	Liaqat Ali Dogar	18.5	29.12.15	0.900	09.01.16	0.167
13	Rural drainage scheme Chak Hafiz Siddique	Shabir Hussain Watto	14	31.12.15	0.700	No record maintained	0.098
14	Provision of tuff tile and laying of sewerage in street Syed Zahir Shah advocate wali Mohallah Khanpura	Muhammad Rafique Mughal	12.5	16.12.15	0.600	12.01.16 work 80% complete	0.075
15	Rural drainage scheme Chak	Zafar Iqbal	16.75	22.01.16	0.700	No record	0.117

Sr. No.	Name of work	Name of contractor	Bid (Below in %)	Date of work order	Estimated Cost	Date of return of Performance Security	Amount
	No.13/SP	Bhatti				maintained	
16	Rural drainage scheme Chak No.17/SP	Majid Construction	14.5	18.01.16	0.700	23.01.16 work 80% complete	0.102
17	Rural drainage scheme Chak Rakh	Mumtaz Ali	19.5	18.01.16	0.700	23.01.16 work 60% complete	0.137
18	Rural drainage scheme Chak Bablana	Bashir Ahmed Bhatti	17.85	18.01.16	0.600	No record maintained	0.107
19	Rural drainage scheme Chak No.37/SP	Sodagar Khan	21.7	10.02.16	0.700	No record maintained	0.152
20	Rural drainage scheme Chak Azmat	Bashir Ahmed Bhatti	19.35	18.01.16	0.500	No record maintained	0.098
25	Rural drainage scheme Basti Baba Ali Kamal Dakhli Malik Pur	Rehman Brothers	17	14.12.15	0.500	05.16.16 work 90% complete	0.085
26	Improvement of sewerage and soling street Falik Rana Wali Mohallah Saeed Abad	Ch. & Co.	21.5	02.02.16	0.500	No record maintained	0.106
27	Provision of tuff tile street Pir Anwar Chishti Wali Mohallah Samadan Wala	Muhammad Shafique	14.35	10.12.15	0.500	No record maintained	0.072
28	Drainage scheme Chak No.19/SP	Majid Construction	19.39	18.06.16	0.700	90% complete but date not mentioned	0.136
29	Rural drainage scheme Chak Naqsha	Syed Alamdar Hussain shah	15.999	21.12.15	1.000	No evidence	0.160
30	Rural drainage scheme Chak 62/D	Aamir Construction	14.5	22.01.16	1.000	90% complete but date not mentioned	0.141
31	Rural drainage scheme Noshar Bodla (Lataan)	Ch. & Co.	18	01.02.16	1.000	No record maintained	0.180
32	Rural drainage scheme Azafi Abadi Bhainikay Dakhli Mehmood Pur	Syed Hassan Abass	14.1	31.12.15	1.000	No record maintained	0.141
33	Rural drainage scheme Darbar Mahboob Shah near Bayal Gunj	Ch. & Co.	15.25	02.02.16	1.000	No record maintained	0.153
35	Rural drainage scheme Chak Noor Muhammad	Bashir Ahmed Bhatti	16.85	07.02.16	0.660	No record maintained	0.111
36	Drainage and sweerage scheme UC No.26	Mumtaz Ali	17.25	11.01.16	0.900	07.02.16 work 80% complete	0.155
37	Rural drainage scheme Chak No.8/KB and 14/KB	Majid Construction	15	18.01.16	1.000	No record maintained	0.150
38	Rural drainage scheme Chak No.12/KB	Muhammad Ashiq	14.11	08.01.16	0.600	12.01.16 on 60% completion	0.085
39	Rural drainage scheme Chak	Muhammad	18.05	29.01.16	0.500	No record	0.090

Sr. No.	Name of work	Name of contractor	Bid (Below in %)	Date of work order	Estimated Cost	Date of return of Performance Security	Amount
	No.19/SP	Iqbal Saleem				maintained	
40	Rural drainage scheme UC-19 Behram Pur	Sodagar Khan	25	02.02.16	0.600	Date not mentioned	0.150
42	Rural drainage scheme Chak Opana Bhughrah	Muhammad Ashiq	16	08.01.16	0.500	14.01.16	0.080
43	Rural drainage scheme Chak Salamat	Sodagar Khan	20.4	11.01.16	0.500	19.01.16	0.102
44	Rural drainage scheme Union Council Kalyana	Sodagar Khan	22.3	18.01.16	0.800	No record maintained	0.178
46	Rural drainage scheme Chak 59/SP	Shabir Hussain Watoo	18.26	18.01.16	0.700	28.01.16	0.128
47	Rural drainage scheme Rakh Malka Hans	Shabir Hussain Watoo	17.33	02.02.16	0.600	10.02.16	0.104
48	Rural drainage scheme Chak No.98/D	Shabir Hussain Watoo	23.26	18.01.16	0.600	75% complete but not date mentioned	0.140
49	Rural drainage scheme Mouza Mal	Shabir Hussain Watoo	17.33	04.01.16	0.700	75% complete 12.01.16	0.121
50	Rural drainage scheme Noor Jhang and Choti Dhapi	Shabir Hussain Watoo	15.35	01.02.16	0.800	No record maintained	0.123
51	Rural drainage scheme Chak No.107/D	Shabir Hussain Watoo	21.27	18.01.16	0.500	80% complete but no date mentioned	0.106
52	Laying of tuff paver in Mohallah Mandi and Kachi Abadi PPN	Atta Muhammad Bhatti	8.21	04.01.16	1.220	No record maintained	0.100
53	Laying of tuff paver and sewerage in Al-Fateh Market Shaheedi Bazar Pakpattan	Atta Muhammad Bhatti	10.31	04.01.16	0.500	22.01.16	0.052
54	Laying of tuff paver in street Mian Abdul Shakoor Wali Mohallah Bisharat	Malik Muhammad Yaseen	10.75	10.12.15	0.500	No record maintained	0.054
Total							6.288

B. Unauthorized retention and refund of performance securities before prescribed period - Rs 8.359 million

(Rupees in million)

Date of Refund	Name of work	Name of contractor	Date of completion	Nature of refund	Total payment
24.07.15	Rural drainage scheme Kani pur	Sajjad Hussain	70% complete	Performance security and CDR	0.359
24.07.15	Construction of soling Abadi Niaz Ahmed Malika Ahmed Nawaz Malika Abadi Noor	Mazhar Hussain	Unknown	Performance security	0.282

Date of Refund	Name of work	Name of contractor	Date of completion	Nature of refund	Total payment
	Hussain Malika Abadi Manzoor Malika				
25.08.15	Construction of soling main street basti Lage Shah	Aamir Construction	Unknown	Performance security and CDR	0.099
25.08.15	Rural drainage scheme Abadi Hakim Darwaish	Malik Muhammad Iqbal	70% complete	Performance security	0.182
02.09.15	Supply of water filtration plant 74/D	Irshad Hussain	70% complete	Performance security and CDR	0.416
29.09.15	Rural drainage scheme Abadi Petrol Pump Dakhli Fareed Kot	Muhammad Ramzan	Unknown	Performance security and CDR	0.194
29.09.15	Rural drainage scheme Chak Nosheer Bodla	Muhammad Ashiq	Unknown	Performance security and CDR	0.291
13.11.15	Rural drainage scheme Chota Chak Baidi	Muhammad Ashraf	35% complete	Performance security and CDR	0.075
18.11.15	Laying of tuff paver main street Pir Kot, sewerage tuff tile street Jamia masjid Pir kot etc	Kamal Din	60% complete	Performance security	0.114
15.02.16	Laying of tuff paver Mohallah Mandi Kuchi Abadi	Atta Muhammad Bhatti	70% complete	Performance security	0.061
	Total				2.071
	G. Total (A+B)				8.359

Annex-J

[Para No.1.2.3.2]

**Non-forfeiture of CDRs despite non-submission of performance securities –
Rs 1.359 million**

(Rupees in million)

File No.	Name of work	Estimated Cost	Lowest bid (Below in %)	Date of opening	Date of submission of P. security	No. of days after opening	Amount of CDR
2	Rural drainage scheme Kumhariwala	1.000	13.75	10.12.15	04.01.16	25	0.050
3	Rural drainage scheme Chak No.68/D	1.000	16.25	10.12.15	30.12.15	20	0.050
4	Rural drainage scheme Harditt Pur	0.800	15.75	10.12.15	04.01.16	25	0.040
5	Rural drainage scheme Harsa Khamba	0.900	15	10.12.15	30.12.15	20	0.045
6	Rural drainage scheme Chak No.57/SP	0.600	14.25	10.12.15	30.12.15	20	0.030
8	Rural drainage scheme and bridge Abadi Loharan wali and Khu Abadi Malka Hans	1.300	18.26	10.12.15	04.01.16	25	0.065
9	Rural drainage scheme 73/D	0.700	23.26	10.12.15	04.01.16	25	0.035
10	Rural drainage scheme Abadi Ch. Munir Chak No.32/SP	1.600	23.05	10.12.15	02.02.16	54	0.080
11	Rural drainage scheme Saleem kot	1.000	22.25	10.12.15	11.01.16	32	0.050
12	Rural drainage scheme Dhakhoo Farm Chak No.36/SP	0.900	18.5	10.12.15	29.12.15	19	0.045
15	Rural drainage scheme Chak No.13/SP	0.700	16.75	10.12.15	19.01.16	39	0.035
16	Rural drainage scheme Chak No.17/SP	0.700	14.5	10.12.15	18.01.16	38	0.035
17	Rural drainage scheme Chak Rakh Pakpattan	0.700	19.5	10.12.15	11.01.16	31	0.035
19	Rural drainage scheme Chak No.37/SP	0.700	21.7	10.12.15	16.02.16	73	0.035
20	Rural drainage scheme Chak Azmat	0.500	19.35	10.12.15	18.01.16	38	0.025
28	Drainage scheme Chak No.19/SP	0.700	19.39	10.12.15	18.01.16	39	0.035
29	Rural drainage scheme Chak Naqsha	1.000	15.999	10.12.15	21.12.15	11	0.050
30	Rural drainage scheme Chak 62/D	1.000	14.5	10.12.15	11.01.16	32	0.050
31	Rural drainage scheme Noshier Bodla (Lataan)	1.000	18	10.12.15	01.02.16	58	0.050
32	Rural drainage scheme Azafi Abadi Bhainikay Dakhli Med Pur	1.000	14.1	10.12.15	31.12.15	21	0.050
33	Rural drainage scheme Darbar Mahboob Shah near Bayal Gunj	1.000	15.25	10.12.15	01.02.16	58	0.050
35	Rural drainage scheme Chak Noor Muhammad	0.660	16.85	10.12.15	18.01.16	39	0.033
36	Drainage and sewerage scheme UC No.26	0.900	17.25	10.12.15	11.01.16	32	0.045
38	Rural drainage scheme Chak No.12/KB	0.600	14.11	10.12.15	06.01.16	27	0.030
39	Rural drainage scheme Chak No.19/SP	0.500	18.05	10.12.15	29.01.16	50	0.025
40	Rural drainage scheme UC-19 Behram Pur	0.600	25	10.12.15	16.02.16	68	0.030
42	Rural drainage scheme Chak Opana Bhughrah	0.500	16	10.12.15	06.01.16	27	0.025

File No.	Name of work	Estimated Cost	Lowest bid (Below in %)	Date of opening	Date of submission of P. security	No. of days after opening	Amount of CDR
44	Rural drainage scheme Union Council Kalyana	0.800	22.3	10.12.15	12.01.16	33	0.040
46	Rural drainage scheme Chak 59/SP	0.700	18.26	10.12.15	19.01.16	40	0.035
48	Rural drainage scheme Chak No.98/D	0.600	23.26	10.12.15	19.01.16	40	0.030
50	Rural drainage scheme Noor Jhang and Choti Dhapi	0.800	15.35	10.12.15	04.01.16	25	0.040
51	Rural drainage scheme Chak No.107/D	0.500	21.27	10.12.15	19.01.16	40	0.025
52	Laying of tuff paver in Mohallah Mandi and Kachi Abadi	1.220	8.21	10.12.15	23.12.15	13	0.061
	Total						1.359

Annex-K

[Para No.1.3.2.1]

Unauthorized start of works without funds – Rs 27.657 million

(Rupees in million)

Sr. No.	Name of work	Estimated Cost	Name of contractor	Date of work order / start	Date of release of funds	Actual Expenditure
1	Rural Drainage Scheme Abadi Maqbra Chak No. 22/EB	1.500	Ch .Tariq bashir	16-12-15	14-01-2016	1.499
2	Rural Drainage Scheme Chak No. 1/EB Arifwala.	0.700	Abdul hameed & son,s	16-12-15	14-01-2016	0.700
3	Installation of Filtration Plant at Chak No. 66/EB Arifwala.	2.700	Zeshan ahmad & co.	21-12-15	14-01-2016	2.700
4	Installation of Filtration Plant at Chak No. 64/EB, Arifwala	2.700	A.A.C.C	21-12-15	14-01-2016	2.700
5	Installation of Filtration Plant at Chak No. 15/EB, Arifwala	2.970	Baba jee construction	21-12-15	14-01-2016	2.970
6	Construction of Sludge Carrier and Remaining work of Park Chak No. 59/EB Arifwala	0.600	Syed haider hussain	18-06-2016	14-01-2016	0.477
7	Rural Drainage Scheme Chak No. 37/EB (Marla Scheme)	1.000	Mian saeed ahmad	16-12-15	14-01-2016	1.000
8	Rural Drainage Scheme Chak No. 33/EB Arifwala.	1.000	Iftikhar ahmad & son,s	16-12-15	14-01-2016	0.999
9	Rural Drainage Scheme Chak No. 35/EB Arifwala.	1.000	Ch.Akram jee	16-12-15	14-01-2016	1.000
10	Rural Drainage Scheme Chak No. 111/EB Arifwala.	1.000	Creesent construction	16-12-15	14-01-2016	0.998
11	Rural Drainage Scheme Chak No. 26/kB Arifwala.	1.000	Baba jee construction	16-12-15	14-01-2016	0.998
12	Rural Drainage Scheme Chak No. 115/EB Arifwala.	1.000	Zeshan ahmad & co.	16-12-15	14-01-2016	1.000
13	Rural Drainage Scheme Chak No. 38/KB Arifwala.	0.667	Tehreem const.	16-12-15	14-01-2016	0.666
14	Rural Drainage Scheme Chak No. 27/KB Arifwala.	0.700	Alshams contractor	16-12-15	14-01-2016	0.700
15	Rural Drainage Scheme Chak No. 3/EB Arifwala.	0.700	Amir sohail	16-12-15	14-01-2016	0.700
16	Installation of Water Filtration Plant at Grain Market, Arifwala.	3.850	Abdul Sattar	16-12-15	14-01-2016	3.850
17	Installation of Water Filtration Plant at Chak No. 123/EB Arifwala.	3.500	A.A.C.C	16-12-15	14-01-2016	3.500
18	Rural Drainage Scheme Basti Madhoo Feroz Kay Arifwala.	1.200	Tariq Basheer	16-12-15	14-01-2016	1.200
	Total	27.787				27.657

Annex-L**[Para No. 1.3.2.2]****Irregular appointment of daily wages employees and payment of salaries –
Rs 12.699 million**

(Rupees in million)

Sr. No.	Name of Officials in Sanitation Br	Designation	Rates	Amount
1	Raiz Ahmad	Water Carrier	0.012	0.145
2	Rashid Hussain	Water Carrier	0.012	0.145
3	Tanvir Ahmad	Water Carrier	0.012	0.145
4	Qasim Ali	Water Carrier	0.012	0.145
5	Abid Ali	Water Carrier	0.012	0.145
6	Muhammad Sardar	Water Carrier	0.012	0.145
7	Shafqat Mehmood	Water Carrier	0.012	0.145
8	Ehsan Ali	Water Carrier	0.012	0.145
9	Umerdraz	Water Carrier	0.012	0.145
10	Saleem Khurshid	Sanitary Worker	0.012	0.137
11	Rukhasana Anand	Sanitary Worker	0.012	0.144
12	Imran Ghafar	Sanitary Worker	0.012	0.141
13	Emunwail Masih	Sanitary Worker	0.012	0.145
14	Shakoor Makhan	Sanitary Worker	0.012	0.141
15	Parveen kausar	Sanitary Worker	0.012	0.146
16	Nabil Javed	Sanitary Worker	0.012	0.144
17	Attia W/O Parviaz Masih	Sanitary Worker	0.012	0.137
18	Margreat Rani W/O William Masih	Sanitary Worker	0.012	0.143
19	Mohsan Mukhtar	Sanitary Worker	0.012	0.142
20	Rani Bashrat	Sanitary Worker	0.012	0.143
21	Khuram Ashiq	Sanitary Worker	0.012	0.145
22	Khuram Ehsan	Sanitary Worker	0.012	0.144
23	Shumaila Nadeem	Sanitary Worker	0.012	0.144
24	Ayub Masih	Sanitary Worker	0.012	0.142
25	Fouzia Shehzad	Sanitary Worker	0.012	0.145
26	Zahid Masih	Sanitary Worker	0.012	0.145
27	Aakash Pervaiz	Sanitary Worker	0.012	0.140
28	Khailda Rehmat	Sanitary Worker	0.012	0.143
29	Shakila Dildar	Sanitary Worker	0.012	0.145
30	Fouzia Haroon	Sanitary Worker	0.012	0.145
31	Ashraf Nawab	Sanitary Worker	0.012	0.121

Sr. No.	Name of Officials in Sanitation Br	Designation	Rates	Amount
32	Shamim Mukhtar	Sanitary Worker	0.012	0.144
33	Asif Amant	Sanitary Worker	0.012	0.138
34	Nadeem Masih s/o Pervaiz Masih	Sanitary Worker	0.012	0.011
35	Waqas Aslam	Sanitary Worker	0.012	0.132
36	Waheed	Sanitary Worker	0.012	0.144
37	Saima Mithas	Sanitary Worker	0.012	0.144
38	Kathreen Georje	Sanitary Worker	0.012	0.144
39	Tasleem Javid	Sanitary Worker	0.012	0.145
40	Raiz Nazir	Sanitary Worker	0.012	0.144
41	Majid Masih	Sanitary Worker	0.012	0.138
42	Bashir Masih	Sanitary Worker	0.012	0.144
43	Tahir Masih	Sanitary Worker	0.012	0.143
44	Garis Mukhtar	Sanitary Worker	0.012	0.142
45	Irfan Ghaffar	Sanitary Worker	0.012	0.144
46	Rubina Nadeem	Sanitary Worker	0.012	0.142
47	Ifthkar Dildar	Sanitary Worker	0.012	0.145
48	Fozia Nadeem	Sanitary Worker	0.012	0.145
49	Nasira Sattar	Sanitary Worker	0.012	0.145
50	Samual Boota	Sanitary Worker	0.012	0.145
51	Naeem	Sanitary Worker	0.012	0.145
52	Shaheen Darshan	Sanitary Worker	0.012	0.145
53	Zaiba Yaqoob	Sanitary Worker	0.012	0.142
54	Fozia Gulzar	Sanitary Worker	0.012	0.143
55	M. Irfan s/o M. Ashraf	Sanitary Worker	0.012	0.036
56	Bushra	Sanitary Worker	0.012	0.110
57	Wasim Amanat	Sanitary Worker	0.012	0.143
58	Kaniz Fatima	Sanitary Worker	0.012	0.145
59	Nadim Ashraf	Sanitary Worker	0.012	0.145
60	Nadim Anwar	Sanitary Worker	0.012	0.144
61	Ashfaq Ahmad	Sanitary Worker	0.012	0.145
62	Muhammad Azhar	Sanitary Worker	0.012	0.145
63	Muhammad Irfan s/o M.Riaz	Sanitary Worker	0.012	0.145
64	Saeed Ahmad	Sanitary Worker	0.012	0.082
65	Usman Ameen	Sanitary Worker	0.012	0.050
66	Jamil Ahmad	Sanitary Worker	0.012	0.145
67	Farhan Raza	Sanitary Worker	0.012	0.145
68	Zeeshan Mushtaq	Sanitary Worker	0.012	0.138
69	Faisal Masih	Sanitary Worker	0.012	0.140
70	Arslan Ramzan	Sanitary Worker	0.012	0.132
71	Yaqoob Masih	Sanitary Worker	0.012	0.145

Sr. No.	Name of Officials in Sanitation Br	Designation	Rates	Amount
72	Aashiq Ali	Water Carrier	0.012	0.024
73	Asif Raza s/o M. Mansha	Water Carrier	0.012	0.073
74	M. Asif s/o M. Bux	Water Carrier	0.012	0.089
75	Jamshed Masih s/o Arif Masih	Water Carrier	0.012	0.081
76	Sumera Tahir	Sanitary Worker	0.012	0.060
77	Syed Ali Mustafa	Sanitary Worker	0.012	0.051
78	Adnan Bashir	Sanitary Worker	0.012	0.065
79	Amanwail Msih s/o Lazir Masih	Sanitary Worker	0.012	0.071
	Total			10.237
1	Naeem Shahzad	Tubewell Operator	0.012	0.147
2	Kashif Anwar	Tubewell Operator	0.012	0.147
3	Qamar Abbas	Tubewell Operator	0.012	0.147
4	Muhammad Nadeem	Work Charge Pipe Fitter	0.012	0.147
5	Mudassar Baqqa	Tubewell Operator	0.012	0.147
6	Rana Sharafat Ali	Tubewell Operator	0.012	0.147
7	Rehmat Ali	Tubewell Operator	0.012	0.147
8	Muhammad Usman	Tubewell Operator	0.012	0.147
9	Muhammad Imran	Tubewell Operator	0.012	0.147
10	Ali Imran	Tubewell Operator	0.012	0.147
11	Muhammad Yousaf	Tubewell Operator	0.012	0.147
12	Zafar Iqbal	Tubewell Operator	0.012	0.030
13	Ali Sabir	Tubewell Operator	0.012	0.147
14	Niyamat Ali	Tubewell Operator	0.012	0.111
15	Muhammad Shakeel	Work Charge Baildar	0.012	0.132
16	Khushnood Hussain	Work Charge Sewerman	0.012	0.135
17	Muhammad Ramzan	Work Charge Sewerman	0.012	0.147
18	Sajid Javed	Work Charge Sewerman	0.012	0.146
	Total			2.463
	Grand Total			12.699

Annex-M

[Para No. 1.3.2.5]

Unjustified payment of earth work without recording of levels and cross section area - Rs 4.670 million

(Rupees in million)

File No.	Funds	Name of work	Quantity of earthwork	Lead paid	Rate	Amount
1	TMA ADP 2015-16	Rural Drainage Scheme Chak No. 15/EB Arifwala.	123,350 Cft	1/2 mile	5164 %0 Cft	0.637
2	TMA ADP 2015-16	Construction of soling Zia Nagar to Disposal Zia Arifwala	153,926 Cft	2 mile	6363 %0 Cft	0.979
3	TMA ADP 2015-16	Construction of Drainage Scheme Chak No. 6/EB Arifwala.	15,746 Cft	1/2 mile	5164 %0 Cft	0.081
4	TMA ADP 2015-16	Construction of Drainage Scheme Hussainabad Qaboola	18,107 Cft	1/2 mile	5164 %0 Cft	0.094
5	TMA ADP 2015-16	Construction of Drainage Scheme Chak No. 21/EB Kochapar Arifwala.	14,444 Cft	1/2 mile	5164 %0 Cft	0.075
6	TMA ADP 2015-16	Repair / Construction of Drainage Scheme New Christian Colony Arifwala.	13,054 Cft	2 mile	6363 %0 Cft	0.083
7	TMA ADP 2015-16	Construction of Soling from Madhu to Lakhwara	48,858 Cft	1/2 mile	5164 %0 Cft	0.252
8	TMA ADP 2015-16	Rural Drainage Scheme Chak No. 27/KB Arifwala.	32,771 Cft	1/2 mile	5164 %0 Cft	0.169
9	TMA ADP 2015-16	Drainage Scheme Qaboola.	33,682 Cft	2 mile	6363 %0 Cft	0.214
10	TMA ADP 2015-16	Drainage Scheme 49/EB Arifwala.	44,653 Cft	1/2 mile	5164 %0 Cft	0.231
11	TMA ADP 2015-16	Drainage Scheme 23/EB Arifwala.	49,156 Cft	1/2 mile	5164 %0 Cft	0.254
12	TMA ADP 2015-16	Drainage Scheme Ashqabad Qaboola.	22,337 Cft	2 mile	6363 %0 Cft	0.142
13	TMA ADP 2015-16	Construction of Soling Abadi Hazard Mahan Bahraini Manzoor Mearo ka	17,403 Cft	1/2 mile	5164 %0 Cft	0.090
14	TMA ADP 2015-16	Construction of Soling Abadi Jain-e-ka Bahraini, Mehmood Chain-e-ka.	24,066 Cft	1/2 mile	5164 %0 Cft	0.124

File No.	Funds	Name of work	Quantity of earthwork	Lead paid	Rate	Amount
15	TMA ADP 2015-16	Drainage Scheme Sohawa Mahal.	15,049 Cft	1/2 mile	5164 %0 Cft	0.078
16	TMA ADP 2015-16	Drainage Scheme Chowk Marlay.	10,827 Cft	2 mile	6363 %0 Cft	0.069
17	TMA ADP 2015-16	Rural Drainage Scheme Chak No. 86/EB Arifwala.	34,166 Cft	1/2 mile	5164 %0 Cft	0.176
18	TMA ADP 2015-16	Rural Drainage Scheme Chak No. 25/KB Arifwala	113,817 Cft	1/2 mile	5164 %0 Cft	0.588
19	TMA ADP 2015-16	Construction of Soling Abadi Fakhar Zaman Joiya.	21,506 Cft	1/2 mile	5164 %0 Cft	0.111
20	TMA ADP 2015-16	Rural Drainage Scheme Chak No. 26/KB Arifwala.	43,012 Cft	1/2 mile	5164 %0 Cft	0.222
Total						4.670

[Para No. 1.3.2.4]

Mis-procurement of sewer safety equipment and non-imposition of liquidity damages – Rs 2.626 million

(Rupees in million)

Sr. No.	Particulars	Qty	Rate	Currency	Rates of Manufacturer as per Internet in US \$	Rates of Manufacturer as per Internet in Rs	Excess Rates	Over-payment	Amount	
1	Single Phase portable air compressor Make Europe	1	0.425	US Dollar @ Rs. 107	0.003	0.282	(0.143)	(0.143)	0.425	
2	Safety Belt	2	0.002		-	-	-	-	0.004	
3	Figure of eight & D	2	0.001		-	-	-	-	0.002	
4	Rescue lifeline static Rope 50 meters	1	0.035		-	-	-	-	0.035	
5	Double Pulley	1	0.003		-	-	-	-	0.003	
6	Portable Multi GAS Detector Make USA	2	0.175	GBP @ Rs 134	0.001	0.080	(0.095)	(0.190)	0.350	
7	Tripod (Corrosion Resistant Finish)hand Winch (Corrosion Resistant Finish load capacity 250 KG (minimum) Length of Galvanized OR Stainless Wire not less than 6 mm thick length 100 ft Make Europe	2	0.430		-	-	-	-	0.860	
8	Air Blower and Exhaust with (Air Duct) (Portable) electrically operated single phase power heavy duty minimum 1 HP motor standard 220-230 volts make Europe	1	0.360		0.001	0.127	(0.233)	(0.233)	0.360	
9	Safety Helmet	2	0.002		-	-	-	-	0.003	
10	Airline System compressed air line system	1	0.545	US Dollar @ Rs. 107	0.003	0.278	(0.267)	(0.267)	0.545	
11	Multi body rescue Harness	2	0.019		-	-	-	-	0.038	
	Total								(0.833)	2.626

Annex-O

[Para No. 1.3.2.6]

A. Doubtful consumption of POL in generators – Rs 1.578 million

(Rupees in million)

Particulars	Office Generator		Disposal Zia Nagar		Disposal 65/EB Road		De-watering set Peter		Total	
	POL issued	Amount of POL	POL issued	Amount of POL	POL issued	Amount of POL	POL issued	Amount of POL	POL issued	Amount of POL
July	1,300	0.114	-	-	800	0.072	120	0.010	2,220	0.196
August	500	0.043	-	-	700	0.073	400	0.034	1,600	0.149
September	400	0.033	-	-	300	0.002	230	0.019	930	0.054
October	400	0.033	150	0.012	500	0.041	80	0.008	1,130	0.095
November	500	0.042	200	0.017	300	0.025	60	0.005	1,060	0.089
December	500	0.042	200	0.042	500	0.042	200	0.017	1,400	0.143
January	500	0.041	600	0.049	900	0.076	100	0.008	2,100	0.173
February	300	0.023	500	0.038	500	0.038	140	0.041	1,440	0.140
March	300	0.021	200	0.014	300	0.025	90	0.006	890	0.067
April	400	0.029	200	0.015	400	0.029	220	0.016	1,220	0.089
May	500	0.036	400	0.029	900	0.065	120	0.009	1,920	0.140
June	1,600	0.116	600	0.044	1,000	0.073	140	0.010	3,340	0.243
Total	7,200	0.573	3,050	0.259	7,100	0.562	1,900	0.184	19,250	1.578

B. Doubtful consumption of POL in generators – Rs 0.415 million

(Rupees in million)

Generator installed at	Hours Worked	POL consumed	POL to be consumed	POL Excess consumed	Rate Avg	POL Misappropriated	Remarks
TMA Office 110 KVA	495	7,425	4,950	2,475	78	0.193	Generator is being operated without obtaining the fuel consumption ratio as per load of this office from department concerned. Generator of 100 KVA is being operated on 09 litres per hour ratio in THQ Hospital Jalalpur Pirwala hence this generator of 110 KVA cannot consume more than 10 litre per hour but here it is being overcharged @ 15 ltr per hour to misappropriate the POL. Matter needs recovery to be worked out since its installation.
Disposal Zia Nagar 220 KVA	133	3,325	2,660	665	78	0.052	Generator is being operated without obtaining the fuel consumption ratio as per load

Generator installed at	Hours Worked	POL consumed	POL to be consumed	POL Excess consumed	Rate Avg	POL Misapprp-riated	Remarks
							of single disposal from department concerned. Generator of 200 KVA is being operated on 18 litres per hour ratio in Hospital hence this generator of 220 KVA cannot consume more than 20 ltr per hour but here it is being overcharged @ 25 ltr per hour to misappropriate the POL. Matter needs recovery to be worked out since its installation.
Disposal 65/EB Road 220 KVA	284	7,100	5,680	1,420	78	0.111	Generator is being operated without obtaining the fuel consumption ratio as per load of single disposal from department concerned. Generator of 200 KVA is being operated on 18 litres per hour ratio in Hospital hence this generator of 220 KVA cannot consume more than 20 ltr per hour but here it is being overcharged @ 25 ltr per hour to misappropriate the POL. Matter needs recovery to be worked out since its installation.
Peter Engine for Dewatering set	380	1,900	1,140	760	78	0.059	Fuel consumption certificate of this peter engine was also not obtained from department concerned and fuel is being overcharged @ 5ltr per hour instead of 3 Ltr per hour matter needs recovery to be worked out since its use in this branch.
Total						0.415	
G. Total (A+B)						1.578	