



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
CITY DISTRICT MULTAN
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
ATO	Assistant Town Officer
BDD	Budget Details Development
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DGA	Directorate General Audit
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
NADRA	National Database and Registration Authority
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
RCC	Reinforce Cement Concrete
RDA	Regional Directorate Audit
TMA	Town Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TS	Technical Sanction
TO (R)	Town Officer (Regulations)
UAs	Union Administrations

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 Union Administrations of City District Multan for the Financial Years 2008-16 (first audit of Union Administrations). 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 Rs 1 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 without management response and DAC meeting, as the management failed to respond to audit observations Despite repeated requests.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 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 ten UAs of City District Multan on sample basis for the Financial Years 2008-16 and the findings are included in this Audit Report.

Union Administrations (UAs) in City District Multan conduct their operations under Punjab Local Government Ordinance, 2001. UAs of City District Multan comprise Union Nazim / Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and Community Development Department) in pursuance of Section 179-A of the PLGO, 2001 appointed Town Officer (Regulation) as Administrator of Union Councils falling in the respective Town Municipal Administrations vide notification No.SOR(LG)39-6/208 dated Lahore, 24th February, 2010. According to this notification, “the Administrators shall perform the functions and exercise the powers of the Union Nazim, Naib Union Nazim and Union Councils under the ordinance and or any other law for the time being in force”.

The total Development Budget of ten above mentioned UAs in City District Multan for the Financial Years 2008-16, was Rs 82.896 million and expenditure

incurred was Rs 30.512 million, showing savings of Rs 52.384 million. The total Non-development Budget for Financial Years 2008-16 was Rs 104.827 million and expenditure was Rs 66.247 million, showing savings of Rs 38.580 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAOs concerned.

The total budget targets of receipts of ten Union Administrations for the Financial Years 2008-16 were Rs 65.503 million against which Rs 60.840 million were collected.

Audit of UAs of City District Multan was carried out with the 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 UAs for the Financial Years 2008-16, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 1,219.163 million. Out of 126 UAs of City District Multan, Regional Director Audit, Multan audited an expenditure of Rs 96.759 million covering ten UAs / PAOs / formations of City District Multan which, in terms of percentage, is 8% of total auditable expenditure and irregularities amounting to Rs 109.965 million were pointed out. Regional Director Audit planned and executed audit of 10 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the UAs for the Financial Years 2008-16, were Rs 589.543 million. RDA Multan audited receipts of Rs 60.849 million of the ten UAs of City District Multan which is 10% of total receipts and irregularities amounting to Rs 3.765 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 3.765 million were pointed out by Audit (out of which Rs 3.765 million of paras over Rs 1 million are included in this Report) which was not in the notice of the management earlier. No amount was recovered by the management till the time of compilation of the Report.

c. Audit Methodology

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

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 Union Administrations.

e. Comments on Internal Control and Internal Audit department

Internal control mechanism of UAs of City District Multan 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. Negligence on the part of UAs authorities may be captioned as one of the important reasons for Weak Internal Controls.

f. Key Audit Findings of the Report

- i. Non production of record of Rs 12.407 million in one case¹
- ii. Irregularities of Rs 92.090 million were noted in six cases²
- iii. Performance issues of Rs 3.765 million were noted in one case³

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6

³ Para 1.2.3.1

- iv. Internal control weaknesses of Rs 5.198 million were noted in two cases⁴

Audit Paras on the accounts for the Financial Years 2008-16 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (Annex-A).

g. Recommendations

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

- i. Production of record to audit for verification.
- ii. Appropriate actions against officers/officials responsible for violation of Rules.
- iii. Strengthening of internal controls.
- iv. Holding of DAC meetings in time.
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Implement internal as well as financial controls in letter and spirit to avoid unauthorized drawal/ utilization of funds.

⁴ Para 1.2.4.1, 1.2.4.2

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure 2008-15	Receipts 2008-16	Total
1	Total Entities (PAOs) in Audit Jurisdiction	126	1,219.163	589.543	1,808.706
2	Total formations in Audit Jurisdiction	126	1,219.163	589.543	1,808.706
3	Total Entities (PAOs)/ DDOs Audited	10*	96.759	60.849	157.608
4	Total Formations Audited	10*	96.759	60.849	157.608
5	Audit & Inspection Reports	10*	96.759	60.849	157.608
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UAs)	-	-	-	-

*All the ten Union Administrations had been audited for the Financial Years 2008-16

Table 2: Audit observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	87.354
3	Weak Internal controls relating to financial management.	5.198
4	Others	20.908
Total		113.460

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure On Physical Assets	Salary	Non Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Total Financial Outlay	-	146.300	60.957	1,011.906	589.543	1,808.706	1,657.886
2	Outlays Audited	-	51.379	14.868	30.512	60.849	157.608*	99.873
3	Amount placed under audit observation / irregularities pointed out	-	-	-	109.695	3.765	113.460	55.736
4	Recoveries pointed out at the instance of Audit	-	-	-	-	3.765	3.765	-
5	Recoveries accepted / established at Audit instance	-	-	-	-	3.765	3.765	-
6	Recoveries realized at the instance of Audit	-	-	-	-	-	-	-

* 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 Rs 96.759 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount placed under audit observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	92.090
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	5.198
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	3.765
6	Non production of record to Audit	12.407
7	Others, including cases of accidents, negligence etc.	-
Total		113.460

Table 5: Cost Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audit (Items 2 of Table 3)	157.608
2	Expenditure on Audit	0.050
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

CHAPTER 1

1.1 Union Administrations, City District Multan

1.1.1 Introduction

Union Administration (UA) consists of Union Nazim, Union Naib Nazim and not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Each UA has one Drawing & Disbursing Officer.

There are 126 UAs in City District Government Multan out of which 10 UAs number 02, 64, 68, 72, 80, 84, 108, 124, 125 and 126 were audited on sample basis during 2016-17.

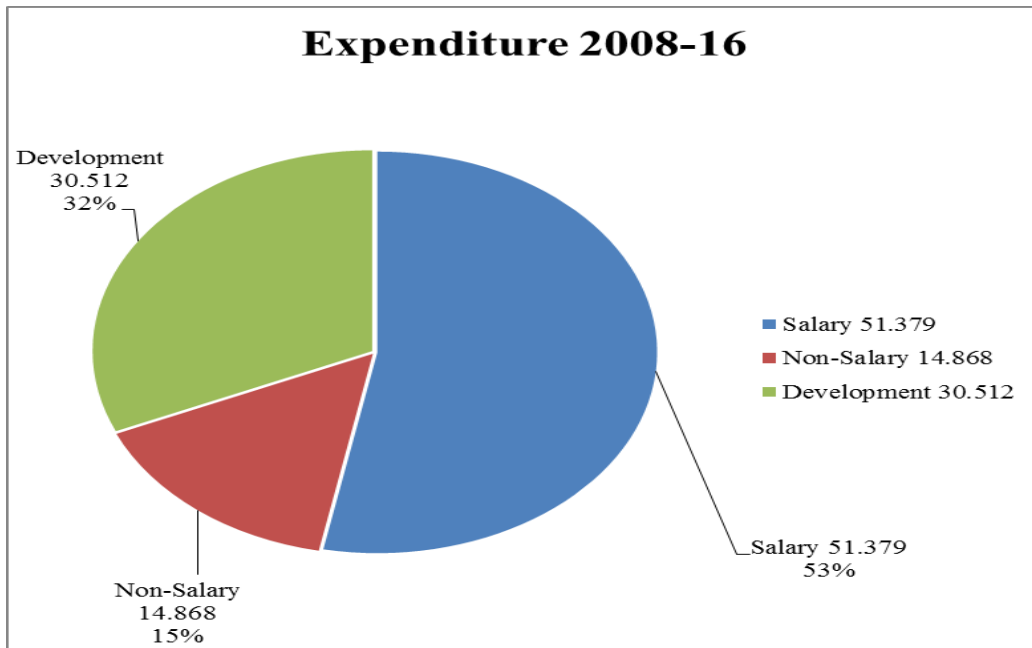
1.1.2 Comments on Budget and Accounts

The detail of budget and expenditure of ten UAs audited during 2016-17 is given below in tabulated form:

(Rupees in million)

2008-16	Budget	Actual	Excess (+) / Saving (-)	% Savings
Salary	79.823	51.379	-28.444	-36%
Non Salary	25.004	14.868	-10.136	-41%
Development	82.896	30.512	-52.384	-63%
Sub Total	187.723	96.759	-90.964	-48%
Receipts	65.503	60.849	-4.654	-7%

(Rupees in million)

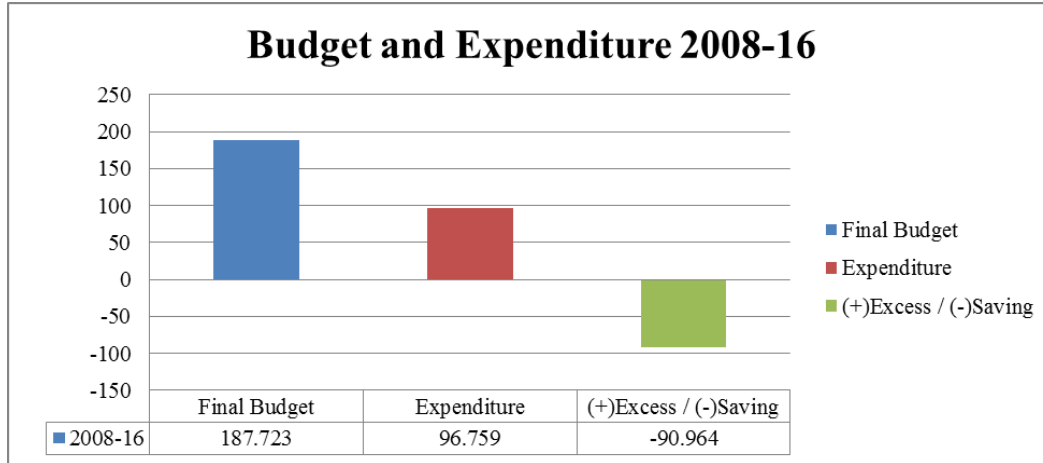


Details of budget allocations, expenditures and savings of each UA of City District Multan for the Financial Years 2008-16 are at Annex-B.

As per Budget Books for the Financial Years 2008-16 of UAs in City District Multan, original and final budget of audited ten UAs was Rs 187.723 million. Total expenditure incurred by these UAs during Financial Years 2008-16 were of Rs 96.759 million. A saving of Rs 90.964 million came to the notice of audit which shows that the UAs failed to provide essential services as envisaged and planned at the time of preparation and approval of annual budget for the year. **(Annex-B)**

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

(Rupees in million)



1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2015-16

Audit paras, reported in MFDAC (Annex-I) of Audit Report 2015-16, which have not been attended in accordance with the directives of DAC, have now 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 been examined by the Public Accounts Committee.

Status of Previous Audit Reports

Sr. No.	Audit Report Year	No. of Paras	Status of PAC Meetings
1	2009-12	6	PAC not constituted
2	2012-13	5	PAC not constituted
3	2013-14	6	PAC not constituted
4	2015-16	8	PAC not constituted

AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 12.407 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”.

Secretaries of following Union Administrations neither produced nor maintained the record of withdrawal involving Rs 12.407 million for Audit scrutiny Despite repeated requests. DDOs did not produce vouched accounts, cash book, bank statement, record of receipts from own sources along with notification of rates, stock register of permanent and consumable items and property register, service record and staff statement, budget and expenditure statement, contingent register, development register, record of project committee and list of DDOs for the period 2008 to 2016. Detail is as under:

(Rupees in million)

Sr. No.	UAs No.	Amount
1	64	4.370
2	72	0.120
3	84	1.390
4	124	0.247
5	125	5.787
6	126	0.493
Total		12.407

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

Non production / non maintenance of record of Rs 12.407 million created doubt regarding legitimacy of expenditure / record.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. 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 production of record for verification.

[UA-64 AIR Para: 10, 12], [UA-72 AIR Para: 1], [UA-84 AIR Para: 6, 17] [UA-124 AIR Para: 4]
[UA-125 AIR Para: 4] [UA-126 AIR Para: 7]

1.2.2 Irregularities and non compliance

1.2.2.1 Unauthorized lump sum provision of funds – Rs 62.385 million

According to Rule 58 (3) of the Punjab Union Administration (Budget) Rules, 2003, no lump sum provisions shall be made in the budget the details of which cannot be explained.

Following Union Administrations allocated the development funds in lump sum without the identification of schemes valuing Rs 62.385 million during the Financial Years 2008-16, as detailed below:

(Rupees in million)

Sr. No.	UAs No.	Amount
1	2	5.798
2	64	15.733
3	68	5.478
4	80	2.250
5	84	8.890
6	124	8.357
7	125	8.133
8	126	7.746
Total		62.385

Audit is of the view that due to weak financial controls, the union administrations allocated the funds in lump sum.

Lump sum allocation of funds amounting to Rs 62.385 million resulted in irrational budgeting and unauthorized allocation of available resources.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite various efforts, 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.

[UA-2 AIR Para: 04], [UA-64 AIR Para: 01], [UA-68 AIR Para: 06], [UA-80 AIR Para: 07], [UA-84 AIR Para: 03] [UA-124 AIR Para: 01] [UA-125 AIR Para: 09] [UA-126 AIR Para: 01]

1.2.2.2 Irregular expenditure without pre audit – Rs 14.808 million

According to Clause 3(iv) of the Government of Punjab Finance Department letter No.FD(FR)II-5/82(P) dated 29.05.2009, Tehsil Accounts Officer shall conduct pre-audit of payment of Union Administrations falling in the jurisdiction of respective TMA.

Secretaries of following Union Administrations drew Rs 14.808 million for disbursement without pre audit of vouchers during the Financial Years 2008-16. The amounts were withdrawn by the Nazims / Administrators and Secretaries of Union Administrations being co-signatory from the bank account without pre-audit of vouchers from the concerned Tehsil Accounts Officer, as detailed below:

(Rupees in million)

Sr. No.	UAs No.	Amount
1	02	4.482
2	64	6.156
3	72	0.312
4	80	2.700
5	84	1.158
Total		14.808

Audit is of the view that due to weak financial management, funds were withdrawn irregularly without pre audit.

Withdrawal of funds without pre audit of bills amounting to Rs 14.808 million resulted in in violation of rules.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite various efforts, 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.

[UA-02 AIR Para: 03], [UA-64 AIR Para: 09], [UA-72 AIR Para: 02] [UA-80 AIR Para: 06]
[UA-84 AIR Para: 10]

1.2.2.3 Irregular expenditure by splitting of development projects – Rs 7.143 million

According to Rule 5 of the Punjab Union Administration (Works) Rules, 2002, if the cost of a project included in the Annual Development Plan is more than Rs 100,000 the Union Administration may get it executed through the Tehsil Municipal Administration or the District Government as deposit work for which the funds shall be placed at their disposal. The Tehsil Municipal Administration or the District Government, as the case may be, shall be responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time.

Secretaries of following Union Administrations incurred expenditure of Rs 7.143 million on different development projects by splitting the projects during Financial Years 2008-16. The expenditure was unauthorized as the expenditure involved on each project was more than Rs 100,000 but Union Administration split the expenditure to keep it within their financial power instead of execution of works through TMA as deposit work. The detail of expenditure is given below:

(Rupees in million)

Sr. No.	UAs No.	Amount
1	64	0.300
2	80	1.320
3	84	1.962
4	108	1.300
5	124	0.800
6	125	0.712
7	126	0.749
Total		7.143

Audit is of the view that due to mal-administration, expenditure was incurred beyond the financial competency.

Irregular expenditure amounting to Rs 7.143 million resulted in violation of rules.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite various efforts, 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.

[UA-64 AIR Para: 03], [UA-80 AIR Para: 04] [UA-84 AIR Para: 07], [UA-108 AIR Para: 03]
[UA-124 AIR Para: 03], [UA-125 AIR Para: 01], [UA-126 AIR Para: 03]

1.2.2.4 Unauthorized execution and non conducting of post completion evaluation of projects – Rs 4.483 million

According to Rule 30 and 34 of the Punjab Union Administration (Budget) Rules 2003, development projects are those projects undertaken through development budget and required to be prepared on the Form BDD-4. According to Rule 46 of Union Administration (Budget) Rules, 2003, post completion evaluation of each development projects shall be undertaken jointly by the Planning Officer in collaboration with concerned Head of Offices and a report submitted to the Council.

Secretary Union Administration No. 84 had not maintained the Form BDD-4 for development projects amounting to Rs. 4.483 million during the Financial Years 2008-16. In absence of Form BDD-4, the identification of schemes and scope of work was not ascertained. Further, Nazim / Administrators did not conduct post completion evaluation of the development projects in collaboration with the Planning Officer (Union Secretary). Hence the execution of works could not be verified by Audit. Detail is as under:

(Rupees in million)

Development expenditure of UA No. 84 Multan		
Sr. No.	Period	Amount
1	2008-09	1.359
2	2011-12	0.244
3	2012-13	1.891
4	2013-14	0.131

5	2014-15	0.467
6	2015-16	0.391
Total		4.483

Audit is of the view that due to weak internal controls, the prescribed form was not maintained and post completion evaluation of the projects was not conducted.

Non maintenance of Form BDD-4 and non conducting of post completion evaluation of development projects amounting to Rs 4.481 million resulted in violation of rules.

The matter was reported to the Union Secretary / PAO in April, 2017. The Union Secretary did not submit any reply. Despite various efforts, 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: 2]

1.2.2.5 Irregular expenditure without advertisement – Rs 1.916 million

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

Secretary Union Administration No. 126 incurred expenditure of Rs 1.916 million on construction of soling, during the Financial Years 2008-16 without advertisement on PPRA's website. **Annex-C**

Audit is of the view that due to weak financial controls, irregular expenditure was incurred on development schemes without advertisement on PPRA's website.

Irregular expenditure amounting to Rs 1.916 million resulted in violation of rules.

The matter was reported to the Union Secretary / PAO in April, 2017. The Union Secretary did not submit any reply. Despite various efforts, 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: 4]

1.2.2.6 Doubtful execution of works due to concealment of site – Rs 1.358 million

According to Section 115 (6) of the PLGO 2001, the Auditor General or any officer appointed by him, for conducting an audit of District Government, shall have access to all the books and documents pertaining to the accounts and may also examine any public servant or premises of the District Government concerned. According to Rule 4 (4) (e) of the Punjab Union Administration (Works) Rules 2002, inspection register for each scheme should be maintained. All members of the Project Committee shall periodically inspect the project and check the quality of work and the project committee shall prepare and submit the completion certificate in respect of each project separately in the Performa prescribed by communication and works department.

Secretary Union Administration No. 84 incurred expenditure amounting to Rs 1.358 million during the Financial Year 2008-09 on various development schemes. The sites were concealed and work done was not shown to Audit. Which revealed that improper execution of works was done on sites. **Annex-D**

Audit is of the view that due to maladministration, execution of works was improper and sites were concealed from Audit.

Doubtful execution of works amounting to Rs 1.358 million and concealment of sites from Audit resulted in violation of rules and attempt to cause hindrances in the auditorial function of the AGP.

The matter was reported to the Union Secretary / PAO in April, 2017. The Union Secretary did not submit any reply. Despite various efforts, 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, under intimation to Audit.

[AIR Para: 11]

1.2.3 Performance

1.2.3.1 Loss due to non imposition / recovery of fee for licensing – Rs 3.765 million

According to Rule 3 (i) of the Punjab Local Governments (Fees for Licensing and Permits and Licensing of Professions and Vocations) Rules, 2002, the Union Administration shall levy fees for licensing of the following professions and vocations.

- (a) Butchers and vendors of poultry, game or fish;
- (b) Persons keeping milk cattle or milk goats for profit;
- (c) Persons keeping any animal for profit other than milk cattle or milk goats;
- (d) Dairymen, butter men and vendors of ghee;
- (e) Vendors of fruit or vegetables;
- (f) Washmen;
- (g) Vendors of wheat, rice and other grains or flour;
- (h) Makers and keepers of sweets and
- (i) Barber and keepers of shaving saloons.

Secretaries of following Union Administrations neither assessed the different trades in their areas of jurisdiction nor levied fee for licensing. Only two union councils had assessed the said levies amounting to Rs 3.765 million while the remaining did not perform the exercises on above mentioned professions and vocations during the Financial Years 2008-16 as detailed below:

(Rupees in million)

Sr. No.	UA No.	Amount
1	84	3.365
2	108	0.400
Total		3.765

Audit is of the view that due to weak financial management, fee for licensing on the professions and vocations was not imposed.

Non imposition / recovery of fee for licensing on professions and vocations resulted in loss to the UAs funds amounting to Rs 3.765 million.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite various efforts, 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 3.765 million, under intimation to Audit.

[UA-64 AIR Para: 11], [UA-80 AIR Para: 09], [UA-84 AIR Para: 04] [UA-108 AIR Para: 3]
[UA-125 AIR Para: 14] [UA-126 AIR Para: 8]

1.2.4 Internal Control Weaknesses

1.2.4.1 Irregular expenditure without technical sanctions – Rs 2.998 million

According to Rule 3 of the Punjab Union Administrations (Works) Rules 2002, before the start of work on a project included in the Annual Development Plan, the detailed estimates of the work shall be prepared and approved by the Union Nazim. Further, according to Rule 4 (2) of the Punjab Union Administrations (Works) Rules 2002, when a development project is to be executed by contracting out to the private sector, the tenders shall be invited and accepted in the form prescribed by the Communications and Works Department.

Secretary Union Administration No. 84 incurred expenditure amounting to Rs 2.998 million during the Financial Years 2008-16 on execution of development works without obtaining detailed estimates technically sanctioned from the competent authority. Mostly the estimates were technically sanctioned by the incompetent authorities i.e. Sub-Engineer / ATO (I&S). **Annex-E**

Audit is of the view that due to weak internal controls, expenditure was incurred on development works without obtaining of TS from the competent authority.

Irregular expenditure amounting to Rs 2.998 million resulted in violation of rules.

The matter was reported to the Union Secretary / PAO in April, 2017. The Union Secretary did not submit any reply. Despite various efforts, 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.

[UA-84 AIR Para: 08]

1.2.4.2 Irregular award of works without competition - Rs 2.224 million

According to Rule 12 (1) of Punjab procurements Rules, 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. Further, according to Rule 14 (1) of PPRA rules, 2014, the procuring agency may decide the response time for receipt of bids or proposals (including proposals for prequalification) from the date of publication of an advertisement or notice keeping in view the complexity of the procurement, availability and urgency but, in no circumstances, the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

The Secretary Union Administration No. 80 incurred expenditure amounting to Rs 2.224 million during the Financial Years 2008-12 on the execution of various development schemes which were awarded without competition. Following discrepancies were observed in tender process: **Annex-F**

- i. Response time was less than 15 days. The tender forms were sold and received with the response time of three days and agreements were signed on the date of opening. It was revealed that award of works was already decided. Applications for obtaining of tender form were not got from the contractors and tender form sale register was not maintained.
- ii. Tenders were not advertised in the national Newspaper. Tender notices were got advertised in one local newspaper during 2010-11.
- iii. The tender fee @ 0.05 % and 2% of call deposit on estimated cost were not obtained from the participating contractors and copies of CNIC were not attached with the judicial stamp paper.

Audit is of the view that due to weak internal controls, works were awarded without competition.

Irregular award of works without competition amounting to Rs 2.224 million resulted in violation of rules.

The matter was reported to the Union Secretary / PAO in April, 2017. The Union Secretary did not submit any reply. Despite various efforts, 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.

[UA No. 80 AIR Para: 01]

Annex

Annex-A**Part-I****Memorandum for Departmental Account Committee Paras Pertaining to Audit Year 2016-17**

(Rupees in million)

Sr. No	UA No.	AIR Para No.	Subject of Para	Amount
1	2	1	Doubtful signatures of Chief Engineer of works relaying of tuff tile	0.150
2		2	Irregular purchase without the approval of austerity committee	0.106
3		5	Overpayment due to reuse of dismantled soling 60% instead of 75%	0.039
4		6	Doubtful purchase of sports items due to non-availability of acknowledgement of players	0.157
5		7	Irregular purchase by calling simple quotations	0.611
6		8	Irregular grant of technical sanctions beyond competency	0.350
7		9	Non-conducting of post completion evaluation of development projects	1.641
8	64	2	Unauthorized withdrawal of computer allowance and honorarium of administrator	0.058
9		4	Non allocation of CCB funds	0.859
10		5	Unauthorized expenditure of CCB funds.	0.354
11		6	Non conducting of post completion evaluation of development project	2.396
12		7	Doubtful withdrawal of funds on account of repair of office building	0.566
13		8	Doubtful withdrawal of funds on account of sports festival	0.183
14	68	1	No maintenance of demand and collection register and irregular recovery of license fee	0.106
15		2	Non utilization of development funds	4.224
16		3	Non deposit of Government receipts recovery thereof	0.091
17		4	Irregular expenditure on sports	0.090
18		5	Non-recovery of license renewal fee from marriage registrars recovery thereof	0.024

Sr. No	UA No.	AIR Para No.	Subject of Para	Amount
19	72	3	Doubtful Expenditure on Sports Events	0.493
20		4	Non-utilization of Development Funds	7.985
21		5	No deposit proof of Income Tax	-
22		6	Irregular expenditure through quotations	0.312
23	80	2	Unjustified execution on development schemes without getting the TS from ATO / Sub-Engineer	0.200
24		3	Unjustified execution on development schemes of sludge carrier.	0.200
25		5	Irregular payment of construction of drain without detail entry	0.100
26		8	Doubtful expenditure on sports events.	0.155
27	84	1	Irregular provision of funds to Sher Shah Town inquiry thereof	0.860
29		5	Non-reconciliation and un-authorized approval of expenditure.	12.077
30		9	Less allocation of funds for development.	3.052
31		12	Irregular expenditure on development works inquiry thereof	0.391
32		13	Irregular purchase of physical assets.	0.190
33		14	Doubtful withdrawal of funds on account of Youth Festival.	0.170
34		15	Non-recovery of License renewal fee from marriage registrars and short-recovery of Nikkah Fee	0.103
35		16	Non constitutional of Marriage Function Committee	-
36	108	2	Non- allocation of budget for CCBs	1.180
37		4	Non- refund of loan by staff.	0.220
38		5	Irregular expenditure through project committee.	0.134
39		6	Irregular/unjustified expenditures on installation hand water pumps.	0.065
40		7	Non-availability of stock entry and proof of consumption.	0.063
41		8	Unjustified payment of sports festival expenditure.	0.045
42		9	Non-deposit of income Tax and Sales Tax into Government treasury.	0.043
43	124	2	Non-recovery of License renewal fee from marriage registrars Recovery thereof.	0.041

Sr. No	UA No.	AIR Para No.	Subject of Para	Amount
44		5	Non-reconciliation and unauthorized approval of expenditure.	9.180
45		6	Less-recovery of fee from marriage and birth certificate fee recovery thereof.	0.132
46		2	Unauthorized award of tenders for works to contractors.	0.640
47		3	Unauthorized expenditure on quotations without technical sanction of the estimates.	0.131
48		5	Irregular payment due non availability of test reports / substandard use of bricks.	0.728
49		6	Irregular tendering of the development works.	0.600
50		7	Less / Non-utilization of development funds.	2.377
51	125	8	Less / Non-utilization of CCB funds.	1.410
52		10	Non-conducting of post completion evaluation of development projects.	6.558
53		11	Un-authorized utilization of 25% share of CCBs.	0.925
54		12	Non-deduction of income tax.	0.393
55		13	Doubtful construction of culverts / puliat.	0.728
56		15	Non-submission of monthly progress report on the prescribed forms regarding development projects	-
57		2	Non allocation and non utilization development budget through CCB.	1.490
58	126	5	Loss due to Non Deduction / Non Payment of Income Tax.	0.024
59		6	Irregular expenditure due to non accountal into stock and Expenditure over and above budget allocation.	0.328

Part-II

**Memorandum for Departmental Account Committee Paras Pertaining to
Audit Year 2015-16**

(Rupees in million)

Sr. No.	UA No.	AIR Para No.	Subject of Para	Amount
1	11	1	Unauthorized payment on account of pay of sanitation staff	2.728
2		2	Unauthorized expenditure on civil works due to splitting	0.2
3		3	Unauthorized expenditure on execution of development works without approval of ADP	0.683
4		4	Unauthorized execution of development projects without maintenance of Form BDD-4	0.683
5		5	Non levying of licensing fee on various trades	-
6		6	Unauthorized award of tenders for works to contractors	0.699
8		8	Unauthorized transfer of funds to TMA without execution of work	1.34
10		10	Un-authorized withdrawal of pay and allowances upon wrong up-gradation	0.054
11	55	1	Misappropriation on account of filling of earth and purchase of sewerage pipes	0.158
12		2	Unjustified expenditure on sports items	0.155
13		3	Non levying of licensing fee on various trades	-
16	73	1	Unauthorized expenditure on development schemes	0.595
17		2	Unauthorized lump sum provision of development	2.93
18		3	Short allocation of CCB funds	0.75
20		5	Short allocation of funds for development	0.192
21		6	Loss to government due to non-recovery of trade license fee	0.358
22		7	Non conducting of post completion evaluation of development projects	0.743
23		8	Non reconciliation and unauthorized approval of expenditure	2.85
24		9	Misappropriation of marriage fee	0.75
25	83	2	Loss to the Government due to non-levying of licensing fee on various trades	1.05
26		3	Non deposit of income tax	0.166
27		5	Unauthorized execution of development projects without maintenance of Form BDD-4	2.597

Sr. No.	UA No.	AIR Para No.	Subject of Para	Amount
32		6	Unjustified / unauthorized expenditure on account of rent of office building and repair work	0.093
33		1	Unjustified / wasteful expenditure on refreshment charges and procurement of sports items	0.227
34	101	2	Irregular expenditure on development works due to splitting of work	0.314
35		4	Loss to the Government due to non-levying of licensing fee on various trades	1.440
36		5	Unauthorized execution of development projects without maintenance of Form BDD-4	0.633
37		6	Non production of record	0.435
38	104	4	Non maintenance of record of development schemes	0.586
39		5	Unauthorized expenditure on account of construction of culverts	0.471
40		6	Non conducting of post completion evaluation of development projects	1.098
41		7	Non submission of monthly progress report on the prescribed forms regarding development projects	0.966
42		8	Unauthorized lump sum provision for development in the budget	0.576
43		9	Unauthorized utilization of 25% share of CCBs	0.168
44		10	Non deduction of sales tax	0.084
45		11	Non deduction of income tax	0.073
46		12	Loss due to non-levying of licensing fee on various professions	-
47	106	2	Unauthorized lump sum provision for development in the budget	1.595
48		5	Non maintenance of record of development schemes	0.955
49		6	Unauthorized expenditure on execution of development works without approval of ADP	0.86
50		7	Unauthorized expenditures on civil works	0.853
51		9	Unauthorized expenditure on account of construction of soling & sewerage	0.834
52		10	Unauthorized utilization of 25% share of CCBs	0.706
53		11	Non conducting of post completion evaluation of development projects	1.573
54		12	Non submission of monthly progress report on the prescribed forms regarding development projects	1.503
55		13	Non deduction of income tax	0.11
56		14	Unauthorized withdrawal of honorarium	0.055
57		15	Non deduction of sales tax	0.046
58		16	Unauthorized expenditure on account of petrol for	0.027

Sr. No.	UA No.	AIR Para No.	Subject of Para	Amount	
			NADRA vehicle		
59	114	1	Unauthorized lump sum provision for development in the budget	1.518	
60		2	Unauthorized utilization of 25% share of CCBs	1.932	
61		3	Unauthorized expenditure on execution of development works without approval of ADP	1.037	
62		6	Unauthorized expenditure on quotations without technical sanction of the estimates	0.583	
63		7	Unauthorized expenditure on account of civil work	0.477	
64		8	Non conducting of post completion evaluation of development projects	1.396	
65		9	Non deduction of income tax	0.098	
66		10	Non deduction of sales tax	0.005	
67		11	Loss due to non levying of licensing fee on various professions	-	
68		12	Non submission of monthly progress report on the prescribed forms regarding development projects	-	
69		115	1	Unauthorized lump sum provision for development in the budget	4.093
70			5	Un authorized utilization of 25% share of CCBs	0.97
71	6		Non deduction of income tax	0.26	
72	7		Non deduction of sales tax	0.011	
73	8		Non conducting of post completion evaluation of development projects	-	
74	9		Non submission of monthly progress report on the prescribed forms regarding development projects	-	
75	10		Loss due to non-levying of licensing fee on various professions	-	
76	116		1	Unauthorized lump sum provision for development in the budget	1.774
77		4	Non deduction of income tax	0.112	
78		5	Non deduction of sales tax	0.008	
79		6	Non conducting of post completion evaluation of development projects	-	
80		7	Non submission of monthly progress report on the prescribed forms regarding development	-	
81		8	Loss due to non-levying of licensing fee on various professions	-	

UAs of Multan District

Budget and Expenditure Statement for Financial Years 2008-15

(Rupees in million)

Sr. No.	Name of UAs	Particular	Original Budget	Final Budget	Actual Expenditure	Saving
1	UA No. 02	Salary	9.151	9.151	5.872	3.279
		Non-Salary	2.698	2.698	1.629	1.069
		Development	5.798	5.798	1.641	4.157
		Total	17.647	17.647	1.641	16.006
		Revenue	-	-	-	-
2	UA No. 64	Salary	8.112	8.112	5.211	2.901
		Non-Salary	2.283	2.283	1.074	1.209
		Development	16.088	16.088	3.291	12.797
		Total	26.483	26.483	9.576	16.907
		Revenue	27.927	27.927	26.652	1.275
3	UA No. 68	Salary	1.872	1.872		1.872
		Non-Salary	0.853	0.853	0.650	0.203
		Development	0.9	0.9	0.853	0.047
		Total	3.625	3.625	1.503	2.122
		Revenue	-	-	-	-
4	UA No. 72	Salary	8.004	8.004	5.864	2.140
		Non-Salary	2.774	2.774	3.858	(1.084)
		Development	15.719	15.719	1.435	14.284
		Total	26.497	26.497	11.157	15.34
		Revenue	1.779	1.779	0.408	1.371
5	UA No. 80	Salary	11.258	11.258	8.319	2.939
		Non-Salary	4.317	4.317	1.068	3.249
		Development	5.417	5.417	2.459	2.958
		Total	20.992	20.992	11.846	9.146
		Revenue	16.606	16.606	15.169	1.437
6	UA No. 84	Salary	10.515	10.515	6.043	4.472
		Non-Salary	3.6	3.6	1.553	2.047
		Development	7.949	7.949	4.481	3.468
		Total	22.064	22.064	12.077	9.987

Sr. No.	Name of UAs	Particular	Original Budget	Final Budget	Actual Expenditure	Saving
		Revenue	12.136	12.136	12.076	0.060
7	UA No. 108	Salary	13.019	13.019	7.621	5.398
		Non-Salary	3.118	3.118	0.813	2.305
		Development	6.802	6.802	1.707	5.095
		Total	22.939	22.939	10.141	12.798
		Revenue	-	-	-	-
8	UA No. 124	Salary	5.688	5.688	3.708	1.980
		Non-Salary	1.564	1.564	1.530	0.034
		Development	8.357	8.357	4.369	3.988
		Total	15.609	15.609	9.607	6.002
		Revenue	-	-	-	-
9	UA No. 125	Salary	5.462	5.462	2.906	2.556
		Non-Salary	1.857	1.857	1.508	0.349
		Development	8.373	8.373	6.558	1.815
		Total	15.692	15.692	10.972	4.72
		Revenue	0.401	0.401	0.29	0.111
10	UA No. 126	Salary	6.742	6.742	5.835	0.907
		Non-Salary	1.94	1.94	1.185	0.755
		Development	7.493	7.493	3.718	3.775
		Total	16.175	16.175	10.738	5.437
		Revenue	6.654	6.654	6.254	0.400
Grand Total		Salary	79.823	79.823	51.379	28.444
		Non-Salary	25.004	25.004	14.868	10.136
		Development	82.896	82.896	30.512	52.384
		Total	187.723	187.723	96.759	90.964
		Revenue	65.503	65.503	60.849	4.654

Annex-C

[Para No.1.2.2.5]

Irregular expenditure without advertisement – Rs 1.916 million

(Rupees in million)

Sr. No	Year	Name of work	Estimated Amount	Expenditure
1	2008-09	Construction of pully Moza Bahadar Pur Part I	0.083	0.074
2	2008-09	Construction of pully Moza Bahadar Pur Part I	0.083	0.075
3	2008-09	Construction of soling from AD Lohar to Mangla Wala	0.056	0.030
4	2008-09	Construction of soling Mohalla Khaj Ghan	0.076	0.075
5	2008-09	Construction of soling Mohalla Khutana	0.099	0.089
6	2008-09	Construction of drainage Mohalla Kuttana	0.100	0.090
7	2008-09	Construction of drainage gali Imam Ghah	0.100	0.090
8	2010-11	Construction of culverts	0.112	0.090
9	2011-12	Construction of soling Moza Bito Wahi	0.090	0.090
10	2011-12	Construction of soling Basti Toty Wali	0.090	0.090
11	2011-12	Construction of soling Chah Ali Wala	0.090	0.090
12	2011-12	Construction of soling Gali Imam Bargah Moza Bito Wahi	0.090	0.090
13	2011-12	Construction of soling Chah Sardar Wala	0.090	0.090
14	2011-12	Construction of pully Moza Bahadar Pur	0.090	0.090
15	2011-12	Construction of drainage Mohalla Chakian	0.090	0.090
16	2011-12	Construction of drainage Moza Jahnju	0.090	0.090
17	2011-12	Construction of drainage Mangla Mangi	0.090	0.090
18	2013-14	Construction of pullies of Chaha Toty Wala	0.104	0.093
19	2013-14	Construction of pullies of Near Khao Ghulam	0.069	0.062
20	2013-14	Construction of culverts Tibbi Wala, Chah marri Wala	0.072	0.062
21	2013-14	Construction of culverts Gut Wala, Malik Sana Ullah	0.072	0.062
22	2013-14	Construction of culverts Khakhoo Chah	0.064	0.054
23	2013-14	Construction of culverts Muhammad Yasin advocate	0.075	0.067
24	2014-15	Construction of culverts near grave yard	0.112	0.094
Total			2.086	1.916

Annex-D**[Para No.1.2.2.6]****Doubtful execution of works due to concealment of site – Rs 1.358 million**

(Rupees in million)

Sr. No.	Particulars of works/ Name of Schemes	Period	Estimated Cost	Expenditure Incurred	Mode of incurring	Audit Remarks
1	Construction of culverts in Nurang Abad	2008-09	0.0900	0.0900	Project Committee	Inspection register not maintained
2	Construction of culverts in Rukan Abad	2008-09	0.0900	0.0900	Project Committee	Inspection register not maintained
3	Construction of drain and iron cross at drains at Gulabi Wala	2008-09	0.0227	0.0275	Project Committee	Not Revised
4	Construction of soling drain and culverts Gulbi Wala	2008-09	0.1000	0.0950	Project Committee	Inspection register not maintained
5	Construction of drain RCC culverts Gulabi Wala	2008-09	0.0500	0.0500	Project Committee	Inspection register not maintained
6	Construction of soling Chak 1 Faiz	2008-09	0.0250	0.0250	Project Committee	Inspection register not maintained
7	Construction of soling and culverts in Baqir Pur Norang Abad jahangir abad	2008-09	0.0900	0.0814	Tender	30.07.08/ Express
8	Construction of soling and culverts in Gopal pur , jangal Faiz Pur	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
9	Construction of soling and drain 1 Faiz North	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
10	Construction of soling drain in 5 Marla Scheme	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
11	Construction of soling and drain at Nawan Shaher Ameer Pur	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
12	Construction of soling and drain at Jam Pur UC 84	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
13	Construction of soling and drain at Norang Abad	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
14	Construction of soling and drain / culverts at Rukan Abad Jangal Faiz Pur	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
15	Construction of soling and drain at Gulabi Wala Rukan Abad	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
16	Construction of soling and drain at Dhand wala Zain Pur	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
17	Construction of soling, drain and culverts hussain bux wala Jam Pur	2008-09	0.0900	0.0900	Tender	30.07.08/ Express
			Total	1.3589		

Annex-E**[Para No. 1.2.4.1]****Irregular expenditure without technical sanctions of competent authority –
Rs 2.998 million**

(Rupees in million)

Detail of Development Schemes/ Works Executed in Union Council No. 84 Kabir Pur Multan Sadar					
Sr. No.	Particulars of works/ Name of Schemes	Period	Estimated Cost	Expenditure Incurred	Mode of incurring
1	Changing of roof Office of UC Room and Varanda T. Iron	2012-13	0.100	0.084	Tender
2	Flooring and earth filling at office UC No. 84	2012-13	0.100	0.084	Tender
3	Maintenance of Windows, Doors Office of UC No. 84	2012-13	0.100	0.084	Tender
4	Maintenance of Boundary Wall Office of UC No. 84	2012-13	0.100	0.084	Tender
79	Transfer To TMA	2012-13	0.860	0.860	TMA
1	Construction of culverts in Nurang Abad	2008-09	0.090	0.090	Project Committee
2	Construction of culverts in Rukan Abad	2008-09	0.090	0.090	Project Committee
3	Construction of drain and iron cross at drains at Gulabi Wala	2008-09	0.023	0.027	Project Committee
4	Construction of soling drain and culverts Gulbi Wala	2008-09	0.100	0.095	Project Committee
5	Construction of Drain RCC culverts Gulabi Wala	2008-09	0.050	0.050	Project Committee
7	Construction of soling and culverts in Baqir Pur Norang Abad jahangir abad	2008-09	0.090	0.081	Tender
8	Construction of soling and culverts in Gopal pur , jangal Faiz Pur	2008-09	0.090	0.090	Tender
9	Construction of soling and drain 1 Faiz North	2008-09	0.090	0.090	Tender
10	Construction of soling drain in 5 Marla Scheme	2008-09	0.090	0.090	Tender
11	Construction of soling and drain at Nawan Shaher Ameer Pur	2008-09	0.090	0.090	Tender
12	Construction of soling and drain at Jam Pur UC 84	2008-09	0.090	0.090	Tender
13	Construction of soling and drain at Norang Abad	2008-09	0.090	0.090	Tender
14	Cont. of soling and drain / culverts at Rukan Abad Jangal Faiz Pur	2008-09	0.090	0.090	Tender
15	Construction of soling and drain at Gulabi Wala Rukan Abad	2008-09	0.090	0.090	Tender

16	Construction of soling and drain at Dhand wala Zain Pur	2008-09	0.090	0.090	Tender
17	Construction of soling, drain and culverts Hussain Bux Wala Jam Pur	2008-09	0.090	0.090	Tender
16	Construction of culvert at	2014-15	0.099	0.099	Quotations
1	Maintenance of Windows, Doors Office of UC No. 84	2015-16	0.040	0.040	Quotations
2	White wash office of UC No. 84	2015-16	0.045	0.045	Quotations
3	Repair office of UC No. 84	2015-16	0.032	0.032	Quotations
4	Maintenance of roof office UC No. 84	2015-16	0.087	0.087	Quotations
6	Bath Room Maintenance of office UC. No. 84	2015-16	0.032	0.032	Quotations
7	Construction Culverts at Baqir Pur	2015-16	0.044	0.044	Quotations
8	Construction Culverts Baqir Pur	2015-16	0.044	0.044	Quotations
9	Construction Culverts Baqir Pur	2015-16	0.044	0.044	Quotations
Total			3.071	2.998	

Annex-F

[Para No. 1.2.4.2]

Irregular award of works without competition - Rs 2.224 million

(Rupees in million)

Name of Scheme	Estim ated	Period	Contractor	News Paper	Advertis e	Tender	Rate	Payment
	Cost				ment	Open Dated	Less	
					Date			
Construction Of Drain of Soling Fraid Pur Ary Wala UC No. 80	0.099	2008-09	Malik Qasar Bhutta	Naw-e-Waqat	8/5/2009	19-05-2009	0.50%	0.099
Construction of Street Hafiz Basheer Wali Aashiq Kumhar UC 80	0.099	2008-09	Mukhtar Hussain	Naw-e-Waqat	8/5/2009	19-05-2009	0.50%	0.099
Construction of Slab, Nalia, UC No.80	0.099	2008-09	Muhammad Ejaz	Naw-e-Waqat	8/5/2009	19-05-2009	at par	-
Construction of Nali Street Farooq Khan ,Mirza Ashraf , Aslam Gujar UC 80, Jalal Gujar Basti Sahu	0.099	2008-09	Mehboob Akhtar	Naw-e-Waqat	8/5/2009	19-05-2009	0.50%	0.099
Construction of Soling & ResolingStreet Mehr Raheem Nawaz Basti Sahu	0.080	2008-09	Mukhtar Hussain	Naw-e-Waqat	8/5/2009	19-05-2009	at par	0.080
Construction of Nalis Chak No. 11/MR Kot Iqbal	0.050	2008-09	Arif Waqar	Naw-e-Waqat	8/5/2009	19-05-2009	at par	0.050
Construction of Khal Basti Gharib Abad	0.050	2008-09	Arif Waqar	Naw-e-Waqat	8/5/2009	19-05-2009	at par	0.050
Construction of Soling & drain Muhammad Ponta Shoukant Ponta Mohallah Rasheedia Makhdoom Rasheed	0.099	2008-09	Haqani Contruction Co.	Naw-e-Waqat	8/5/2009	19-05-2009	at par	0.099
Construction of Soling Ghulam Sarwar Gauji Wali Gali Chak No. 19-/MR	0.100	2011-12	Muhammad Ejaz	Naw-e-Waqat	14-06-2012	22-06-2012	0.06%	0.100
Construction of Soling Anwar Gujar Wali Cak No. 19/MR	0.100	2011-12	Ch. Muammad Ejaz	Naw-e-Waqat	14-06-2012	22-06-2012	0.05%	0.100
Construction of Soling Ahmad Hassan Gujar Wali Chak No. 19/MR	0.100	2011-12	Mehboob Akhtar Thekedar	Naw-e-Waqat	14-06-2012	22-06-2012	0.05%	0.100
Construction of Soling Yousaf Gujar Wali Chak No. 19/MR	0.100	2011-12	MM Mehboob	Naw-e-Waqat	14-06-2012	22-06-2012	0.13%	0.100
Construction of soling , Resoling Drain Flooring at Basti Gill UCNo.80 Makhdoom Rasheed Phase-I	0.100	2010-11	Hamid Mehmood	Nia Dore	1/6/2011	7/6/2011	0.01%	0.100
Construction of soling , Resoling Drain Flooring , Sullage Carrier at Basti Gill UC No.80 Makhdoom Rasheed Phase-II	0.100	2010-11	Hamid Mehmood	Nia Dore	1/6/2011	7/6/2011	0.01%	0.100

Name of Scheme	Estimated	Period	Contractor	News Paper	Advertisement	Tender	Rate	Payment
Construction of Soling , Resoling Drain Flooring , Sullage Carrier at Basti Gill UC No.80 Makhdoom Rasheed Phase-II	0.100	2010-11	Hamid Mehmood	Nia Dore	1/6/2011	7/6/2011	0.01%	0.100
Construction of Soling , Resoling, Nalka, Culvert , Flooring etc. at Makhdoom Rasheed Inside Committee UC No.80	0.100	2010-11	Mehboob Akhtar	Nia Dore	1/6/2011	7/6/2011	0.01%	0.100
Construction Of Soling , Drain Sullage Carrier Basti Sahoo	0.100	2010-11	Mehboob Akhtar	Nia Dore	1/6/2011	7/6/2011	At Par	0.100
Construction of Soling , Sullage Carrier, Drain etc. at Basti Sahoo	0.100	2010-11	Mehboob Akhtar	Nia Dore	1/6/2011	7/6/2011	At Par	0.100
Construction of Soling , Resoling , Culverts Drain etc Basti Gill Makhdoom Rasheed UC No.80	0.100	2011-12	Muhammad Ejaz	Express	6/1/2012	14-01-2012	0.05%	0.100
Construction of Soling, Resoling, Drain etc. at House Hasnat Shah to Vehari	0.100	2011-12	Mehboob Akhtar	Express	6/1/2012	14-01-2012	0.03%	0.100
Construction of Soling & Re-Soling , Pacca Nal, Flooring Drain, Tuff Tiles Culvert etc. UC 80	0.100	2011-12	Mehboob Akhtar	Express	6/1/2012	14-01-2012	At par	0.100
Construction of Soling , Resoling, Culverts Flooring at Basti Sahoo Mukhdoom Rasheed	0.100	2011-12	Malik Muhammad Afzal	Express	6/1/2012	14-01-2012	0.10%	0.100
Construction of Soling, Resoling, Pacca Khal, Flooring, Culverts Drains at Makhdoom Rasheed	0.100	2011-12	Rao Shabeer Aftab	Express	6/1/2012	14-01-2012	0.20%	0.100
Construction of Soling, Resoling, Pacca Khall At Basti Sahoo Chak No. 11, Makhdoom Rasheed	0.100	2011-12	Malik Muhammad Afzal	Express	6/1/2012	14-01-2012	0.13%	0.100
Construction of Soling, Resoling Khala , Culvert at Makhdoom Rasheed at Basti Gill	0.050	2011-12	Mehboob Akhtar	Express	6/1/2012	14-01-2012	0.13%	0.050
Total								2.224