

# AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATIONS OF PUNJAB (SOUTH)

**AUDIT YEAR 2019-20** 

**AUDITOR GENERAL OF PAKISTAN** 

## TABLE OF CONTENTS

ABBR	EVIATIONS AND ACRONYMS	i
	ACE	
EXEC	UTIVE SUMMARY	iv
Introdu	oction	viii
1.	Municipal Corporation Bahawalpur	1
CHAP'	TER 1.1	1
<b>CHAP</b>	ΓER 1.2	5
MC, B	ahawalpur	5
1.2.1	Introduction	
1.2.2	Comments on Budget & Accounts (Variance Analysis)	
1.2.3	Classified Summary of Audit Observations	8
1.2.4	Comments on the Status of Compliance with PAC Directives	8
Audit I	Paras	9
1.3	Non-Production of Record	9
1.4	Procedural Irregularities	10
1.5	Value for money and service delivery issues	13
1.6	Others	23
2.	Municipal Corporation Dera Ghazi Khan	27
<b>CHAP</b>	TER 2.1	27
CHAP	TER 2.2	31
MC, D	era Ghazi Khan	31
2.2.1	Introduction	31
2.2.2	Comments on Budget & Accounts (Variance Analysis)	33
2.2.3	Classified Summary of Audit Observations	35
2.2.4	Comments on the Status of Compliance with PAC Directives	
Audit I	Paras	36
2.3	Non-Production of Record	36
2.4	Procedural Irregularities	37
2.5	Others	56
3.	Municipal Corporation Faisalabad	59
CHAP	TER 3.1	59
CHAP'	TER 3.2	64
Munici	pal Corporation, Faisalabad	64
3.2.1	Introduction	64
3.2.2	Comments on Budget & Accounts (Variance Analysis)	64
3.2.3	Classified Summary of Audit Observations	66
3.2.4	Comments on the Status of Compliance with PAC Directives	
Audit I	Paras	68
3.3	Procedural Irregularities	68
3.4	Value for Money and Service Delivery Issues	

3.5	Others	99
4.	Municipal Corporation Multan	106
<b>CHAPTE</b>	R 4.1	106
<b>CHAPTE</b>	R 4.2	111
Municipa	l Corporation, Multan	111
4.2.1	Introduction	111
4.2.2	Comments on Budget & Accounts (Variance Analysis)	113
4.2.3	Classified Summary of Audit Observations	116
4.2.4	Brief Comments on the Status of Compliance with PAC Directives	116
Audit Par	as	117
4.3	Non-Production of Record	117
4.4	Fraud and Misappropriations	123
4.5	Procedural Irregularities	127
4.6	Value for money and Service Delivery Issues	140
4.7	Others	168
5.	Municipal Corporation Sahiwal	179
<b>CHAPTE</b>	R 5.1	179
<b>CHAPTE</b>	R 5.2	184
Municipa	l Corporation, Sahiwal	184
5.2.1	Introduction	184
5.2.2	Comments on Budget & Accounts (Variance Analysis)	186
5.2.3	Classified Summary of Audit Observations	189
5.2.4	Brief Comments on the Status of Compliance with PAC Directives	189
Audit Par	as	190
5.3	Non-Production of Record	190
5.4	Fraud and Misappropriations	192
5.5	Procedural Irregularities	194
5.6	Value for money and Service Delivery Issues	205
5.7	Others	
ANNEXU	JRES	218

#### ABBREVIATIONS AND ACRONYMS

ADP Annual Development Programme

B&R Building and Road BOP Bank of Punjab

C&W Communication and Works

Cft Cubic Feet CO Chief Officer

CO (MC) Chief Officer (Municipal Corporation)

D&C Demand and Collection

DAC Departmental Accounts Committee
DDO Drawing and Disbursing Officer
DFR Departmental Financial Rules

DO District Officer
GST General Sales Tax
HQ Headquarters
HR Human Resource

INTOSAI International Organization of Supreme Audit

Institutions

JMF Job Mix Formula
LED Light Emitting Diodes

LG&CD Local Government & Community Development

L-Section Longitude Section

M&R Maintenance and Repair
MB Measurement Book

MCF Municipal Corporation Faisalabad MCM Municipal Corporation Multan

MFDAC Memorandum for Departmental Accounts Committee

MO Municipal Officer

MO (I&S) Municipal Officer (Infrastructure & Services)

MO (I) Municipal Officer (Infrastructure)
MO (P) Municipal Officer (Planning)

MRS Market Rate System
NSL Natural Surface Level

OGRA Oil and Gas Regulatory Authority

PAC Public Accounts Committee
PAO Principal Accounting Officer

PCC Plain Cement Concrete

PC-I Planning Commission Performa-I

PFR Punjab Financial Rules
PLG Punjab Local Government
PLGA Punjab Local Government Act
PLGB Punjab Local Government Board

PLGC Punjab Local Government Commission

PMDFC Punjab Municipal Development Fund Company

POL Petroleum, Oil and Lubricants

PPRA Punjab Procurement Regulatory Authority

PSI Pounds Per Square Inch

PST Punjab Sales Tax

RCC Reinforced Cement Concrete
RDA Regional Director Audit

Rft Running Feet

RR&MTI Road Research and Material Testing Institute
S&GAD Services and General Administration Department

Sft Square Feet

SMD Speed Monitoring Display

TMA Tehsil/Town Municipal Administration

TMO Tehsil/Town Municipal Officer

TS Technical Sanction

TSE Technically Sanctioned Estimate

TTIP Tax on Transfer of Immovable Property

UIP Urban Immoveable Property

XEN Executive Engineer

X-Section Cross Section

#### **PREFACE**

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

The report is based on audit of the accounts of 05 Municipal Corporations of the South Punjab for the Financial Year 2018-19 and the accounts of some formations for previous financial years. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during Audit Year 2019-20 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officers 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 the written responses of management concerned wherever conveyed. However, DAC meetings were not convened by the departments till finalization of this report despite repeated requests made by Audit.

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

Islamabad	
Dated:	(Javaid Jehangir)
	Auditor General of Pakistan

#### **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising, Metropolitan Corporation, Municipal Corporations, Municipal Committees, Town Committees, District Councils, Tehsil Councils, Union Councils, District Health and Education Authorities of 17 Districts of Punjab (South) namely Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh & Vehari and eight Public Sector Companies of the Department of Local Government and Community Development, Punjab i.e. 05 Cattle Market Management Companies and 03 Waste Management Companies.

The Directorate General Audit is mandated to conduct audit of 05 Municipal Corporations working under the 05 PAOs. Total expenditure and receipts of these formations were Rs 5,046.832 million and Rs 4,866.086 million respectively for the financial year 2018-19.

Municipal Corporation conducts its operations under Punjab Local Government Act, 2013 which came into force on 01.01.2017. The Chief Officer (CO) is the Principal Accounting Officer (PAO) of each Municipal Corporation and carries out functions of the Corporation through group of offices as notified in Punjab Local Government Act (PLGA), 2013. According to the Act, the Municipal Corporation Fund comprises Municipal Local Fund and Public Account.

#### **Audit Objectives**

Audit was conducted with the objectives to ensure that:

- 1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
- 2. Expenditure was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
- 3. Every item of expenditure was incurred with the approval of the competent authority in the Government.

- 4. Public money was not wasted.
- 5. The assessment, collection and accounting of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of Municipal Corporations.

#### a) Scope of Audit

Audit scope relating to expenditure for the financial year 2018-19 comprises 05 Municipal Corporations having total expenditure of Rs 5046.832 million. The audit coverage for expenditure was Rs 1,485.317 million which comes to 29.43% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 05 Municipal Corporations having total receipt of Rs 1,807.921 million for the Financial Year 2018-19 which is 37.15% of total auditable receipt.

In addition to this compliance audit report, DG Audit District Governments Punjab (South) Multan conducted 34 Financial Attest Audits, 06 Compliance Audits, 04 Performance Audits, 03 Special Studies and 01 Special Audit. Reports of these audits are being published separately.

#### b) Recoveries at the instance of Audit

As a result of audit, a recovery of Rs 5,052.949 million was pointed out in this report. Recovery effected from January to December, 2020 was Rs 7.977 million which was verified by Audit.

#### c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Act, 2013, PFR Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the Municipal Corporations in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

The selection of the audit of formations was carried out keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

#### d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the Municipal Corporations concerned; however, audit impact in shape of change in rules is not materialized as the provincial Public Accounts Committee has not discussed any Audit Report.

#### e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of Municipal Corporations was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like excess payment by unauthorized provision of Contractor's Profit, excess payment against non-standardized item, non-realization of different receipts etc. Negligence on the part of Municipal Corporation Authorities may be captioned as one of the important reasons for weak Internal Controls.

#### f) The Key Audit Findings of the Report

- i. Non-Production of Record worth Rs 1,205.769 million was reported in seven cases<sup>1</sup>.
- ii. Fraud and Misappropriations of Rs 44.171 million were reported in five cases<sup>2</sup>
- iii. Procedural Irregularities amounting to Rs 4,713.848 million were noticed in 43 cases<sup>3</sup>.

<sup>&</sup>lt;sup>1</sup>Para No.1.3.1, 2.3.1, 4.3.1 to 4.3.4, 5.3.1

<sup>&</sup>lt;sup>2</sup>Para No. 4.4.1 to 4.4.3, 5.4.1 to 5.4.2

<sup>&</sup>lt;sup>3</sup>Para No. 1.4.1 to 1.4.2, 2.4.1 to 2.4.16, 3.3.1 to 3.3.8, 4.5.1 to 4.5.9, 5.5.1 to 5.5.8

- iv. Value for Money and Service Delivery Issues involving Rs 2,678.996 million were noticed in 49 cases.<sup>4</sup>
- v. Other issues involving an amount of Rs 1,249.991 million were noticed in 28 cases <sup>5</sup>

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum of Departmental Accounts Committee (MFDAC) **Annexure-A**.

#### g) Recommendations

PAOs of Municipal Corporations are required to:

- i. Produce the record, requisitioned by Audit and take action against the persons responsible for non-production of record.
- ii. Hold Inquiries and fix responsibilities for frauds, misappropriation, losses and wasteful expenditure.
- iii. Maintain necessary auditable record and take action against the persons responsible for non-maintenance of record.
- iv. Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- v. Make efforts for expediting the realization of various Government receipts.
- vi. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vii. Rationalize budget with respect to utilization.
- viii. Extend efforts towards achievement of revenue targets and enhance the revenue.
- ix. Comply with the rules, provisions, Government instructions etc. regarding execution of civil works.

<sup>&</sup>lt;sup>4</sup> Para No. 1.5.1 to 1.5.9, 3.4.1 to 3.4.16, 4.6.1 to 4.6.21, 5.6.1 to 5.6.3

<sup>&</sup>lt;sup>5</sup> Para No. 1.6.1 to 1.6.4, 2.5.1 to 2.5.2, 3.5.1 to 3.5.6, 4.7.1 to 4.7.8, 5.7.1 to 5.7.8

#### Introduction

Municipal Corporations in Punjab were established on 01.01.2017 under Punjab Local Government Act, 2013. A Municipal Corporation is a body corporate having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name. Municipal Corporation consists of the directly and indirectly elected members.

The Chief Officer acts as Principal Accounting Officer of a Municipal Corporation and facilitates the performance of functions assigned to the Municipal Corporation under the supervision of the Mayor / Administrator. He/she is responsible for coordination, human resource management, public relations, legal affairs, municipal services, emergency services etc. He/she manages functions of the Municipal Corporation through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

Municipal Corporations manage following administrative offices in 05 districts falling within the audit jurisdiction of the Directorate General Audit, District Governments Punjab (South) viz Bahawalpur, Dera Ghazi Khan, Faisalabad, Multan and Sahiwal:

Description	No. of Offices / DDOs
Mayors / Deputy Mayors	05
Chief Officers	05
Municipal Officers (Finance)	05
Municipal Officers (Regulation)	05
Municipal Officers (Infrastructure)	05
Municipal Officers (Services)	05
Municipal Officers (Planning)	05

#### **Sectoral Analysis of Municipal Corporations**

#### i. Analysis of Financial Resources

To achieve the targets as assigned to the PAOs by the Government of Punjab, financial resources as given below were made available to COs of 05 Municipal Corporations during 2018-19:

(Rupees in million)

Particulars	Budget	Actual	Excess / Lapse ()	Lapse (Per Cent)
Non-Development (Salary + Non-Salary)	7,777.751	4,240.470	(3,537.281)	45%
Development	2,847.751	806.362	(2,041.389)	72%
Total	10,625.502	5,046.832	(5,578.670)	53%

(Source: Annual Accounts 2018-19)

Development includes an expenditure of Rs 806.362 million against an allocation of Rs 2,847.751 million for the development schemes of construction / improvement of roads / streets, drains, PCC in streets, provision of street lighting etc. The said development schemes could not be completed and an amount of Rs 2,041.389 million could not be utilized during the year.

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 5,578.670 million lapsed due to inefficient management.

#### ii. Analysis of Targets and Achievements

Municipal Corporations could not achieve revenue collection targets against license fee, fine for encroachments / enforcement, sale of slaughter house waste, water rate, sewerage charges, rent of municipal properties, building plan approval fee, parking fees, fairs / exhibition fees, UIP Tax etc. Furthermore, internal controls and monitoring mechanism regarding revenue collection especially from licensing and enforcement were very weak and even periodical surveys were not conducted / demand & collection registers were not maintained which lead to vulnerability to leakage of revenue.

# Status regarding revenue collection targets and their achievements (Rupees in million)

		1		,	upees in million)
Factors/Indicators	No. of MCs	Target 2018-19	Achievement 2018-19	% age of Shortfall	Remarks
License / NOC Fee	4	10.300	6.504	37%	Targets not achieved
Fine for Encroachments and Enforcement Ticketing	5	11.400	6.357	44%	Targets not achieved
Sale of slaughter house waste	1	0.620	-	100%	Targets not achieved
Water connection/ disconnection/ re-connection fee	1	6.700	2.369	65%	Targets not achieved
Sewerage Fee/ Charges/ Nali Tax	1	15.871	5.310	67%	Targets not achieved
Receipts from public latrines	1	4.826	4.501	7%	Targets not achieved
Rent of municipal Property - agricultural land	2	17.750	12.227	31%	Targets not achieved
Copying fee	1	0.500	0.136	73%	Targets not achieved
Others Miscellaneous Fee	1	1.700	0.246	86%	Targets not achieved
Fee for approval of Building / Construction Plan and conversion of land	2	160.000	141.819	11%	Targets not achieved
Parking / Adda fee	3	56.710	13.427	76%	Targets not achieved
Fee for fairs, exhibitions, tournaments and other public events	1	5.500	5.247	5%	Targets not achieved
UIP Tax / Share of net proceeds assigned to Districts/TMAs etc.	1	134.551	68.363	49%	Targets not achieved
Other Collection	1	32.604	0.406	99%	Targets not achieved

(Source: Annual Accounts of 05 MCs)

#### iii. Service Delivery Issues

From the Data analysis of MCs following service delivery issues were observed:

- Municipal Corporations could not ensure optimal utilization of funds for electrification, purchase of plant, machinery, equipment, transport, IT equipment including software, infrastructure development such as construction / improvement / repair of roads, streets, transport, street lighting etc. which resulted in non-provision of requisite municipal infrastructure and non-achievement of envisaged benefits.
- Assets management by the administration of MCs was very weak due to which a number of properties, under the administrative control of MCs worth billions of rupees, were illegally occupied / encroached by some culprits and most of them had gone to litigation due to poor performance of the Regulation Wing / Legal Advisors of MCF.
- Maximum possible rent at market rent rate was not being collected from the leased out properties. Furthermore, periodical physical verification of assets / properties was also not carried out. There is dire need to implement automated maintenance management system as well as computerized maintenance management system to establish a dynamic asset inventory.
- Spatial plans for the Local Government including plans for land use and zoning, after due process of dissemination and public enquiry and incorporating modifications on the basis of such inquiry, were not either prepared or produced to Audit.
- The MCs also did little for regulating markets and services for issuance of licenses and imposing penalties for violations; organizing cattle fairs and promotion of sports.
- No action was taken by the management of MCs against the illegal housing schemes during the year.
- A major drawback is the overall shortage of human resource in relation to the
  officially sanctioned posts. A number of positions for technical and supervisory
  staff remained vacant. Critically, the Corporation was unable to operate as modern

local government with all positions for those with IT and computing skills still vacant. This highlights the operational problems being faced by the Municipal Corporations.

#### iv. Expectation Analysis and Remedial Measures

Chief Officers, Municipal Corporations were responsible for preparing realistic budget estimates, setting and achieving key performance indicators but they failed to do so. The overall performance of the MCs regarding achievement of revenue collection targets, utilization of funds meant for infrastructure development/improvement, provision of municipal services, spatial planning, execution of development plans and human resource management was not satisfactory.

The performance of MCs regarding compliance of rules and regulations was also not satisfactory as irregularities amounting to Rs 9,892.775 million were pointed out during audit of Financial Year 2018-19. Furthermore, performance of MCs regarding asset management / anti-encroachment activities was also not up to the mark and properties worth billions of rupees remained encroached besides non-realization of market-based rent from the leased-out properties.

#### v. Suggestions / Remedial Measures

- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and non-development funds. This can be checked by holding accountable those who are responsible for such irregularities at appropriate forums.
- Establishing and strengthening of internal control system and proper implementation of the monitoring system should be ensured.
- Making concrete efforts for recovery of all outstanding receipt besides realization of maximum possible income from all sources.
- Rationalization of budgeting with respect to utilization.

- Observing all applicable rules and regulations of the Government of Punjab as well.
- Ensuring timely completion of development works in order to take benefits of already incurred expenditure.
- Making utmost efforts for vacation of encroached properties and utilization of these properties in the best public interest.

## 1. Municipal Corporation Bahawalpur

#### **CHAPTER 1.1**

#### **Sectoral Analysis**

#### i. Analysis of Financial Resources

The following financial resources were given to Municipal Corporation by the Government of Punjab to achieve the set targets during financial year 2018-19

(Rupees in million)

Sr. No	Description	Detail	Budget	Actual	Excess (+) / Lapse (-)	% (Lapse)
	Non -	Salary	354.712	218.246	(136.47)	-38%
1	Development	Non-Salary	378.718	318.371	(60.35)	-16%
		Total	733.430	536.617	(196.82)	-54%
2	Development	-	201.400	99.689	(101.71)	-50.50%
Grand Total		934.830	636.306	(298.52)	-31.93%	
Receipts			8,585.78	707.996	(7877.79)	-91.75%

<sup>\*</sup>Source: Expenditure statements provided by the management 2018-19

Development includes an expenditure of Rs 99.689 million against an allocation of Rs 201.401 million for the development works. The said development works could not be completed and an amount of Rs 101.710 million lapsed during the years

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 298.530 million lapsed due to inefficient financial management.

#### ii. Analysis of Targets and Achievements

Sectoral analysis of MC Bahawalpur was made on the basis of various targets determined for the financial years 2018-19. These targets were settled, achieved and monitored through the managements. The objectives to fix the targets were to improve financial reserves and enhance the performance of staff.

#### Status regarding Targets and their achievements

(Amount in rupees)

	(Almount)				
Sr. No.	Factors/Indicators	Target 2018-19	Achievement 2018-19	Less achieved	% non achieved
1	B01302 - UIP Tax / Share of net proceeds assigned to Districts/TMAs etc.	134,550,806	68,363,123	66,187,683	49%
2	B01310 - Other Collection	32,604,062	406,480	32,197,582	99%
3	C0388001 - License fee (Articles of Food and Drink)	1,300,000	737,548	562,452	43%
4	C0388034 - Fine for Encroachments	1,800,000	665,350	1,134,650	63%
5	C0388043 - Sale of slaughter house waste	619,500	0	619,500	100%
6	C0388046 - Water connection/ disconnection/ re-connection fee	6,200,000	2,369,295	3,830,705	62%
7	C0388049 - Receipts on account of sale of water - industrial	500,000	0	500,000	100%
8	C0388054 - Sewerage Fee/ Charges/ Nali Tax	15,871,020	5,309,630	10,561,390	67%
9	C0388056 - Receipts from public latrines	4,826,000	4,501,420	324,580	7%
10	C0388060 - Fee for Fire Brigade	250,000	5,000	245,000	98%
11	C0388071 - Registration/ Enlistment of Contractors	1,450,000	1,057,000	393,000	27%
12	C0388084 - Rent of municipal Property - agricultural land	2,300,000	0	2,300,000	100%
13	C0388085 - Other rents	250,000	0	250,000	100%
14	C0388086 - Road cutting charges	750,000	145,510	604,490	81%
15	C0388087 - Copying fee	500,000	135,590	364,410	73%
16	C0388091 - Others Miscellaneous Fee	1,700,000	246,327	1,453,673	86%

<sup>\*</sup> Data provided by the management of MC Bahawalpur.

#### **Suggestions / Remedial Measures**

- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and non-development funds. Moreover, this can be checked by holding accountable those who were responsible for such irregularities at appropriate forums.
- Resolve the issue of shortage of staff.
- Efforts should be made for expediting the outstanding recovery.
- Budget should be rationalized with respect to utilization.

- Strengthening the internal controls, adopting and following strong regulatory framework, ensuring fair tendering and judicious use of funds.
- Ensuring timely completion of development works.
- Ensuring maximum utilization of available funds for better provision of municipal services to public.
- Taking concrete actions to recruit all the staff against vacant posts.

#### iii. Service Delivery Issues

Municipal Corporation did not make proper planning regarding awareness campaign for general public for municipal services. Provision of dynamic asset inventory control is a dire need for automated maintenance management system. Poor planning is the main reason for slackness in achievement of targets and discharge of duties as assigned by the Act.

#### iv. Serious Financial Irregularities and Findings

Following serious irregularities were found during field audit execution (audit year 2019-20).

- i. Non-Production of Record worth Rs 674.782 million was reported in one case.
- ii. Irregularities amounting to Rs 25.282 million were noticed in two cases.
- iv. Value for Money and Service Delivery Issues involving Rs 972.178 million were noticed in 9 cases.
- v. Other issues involving an amount of Rs 229.339 million were noticed in 4 cases.

#### V. Expectation Analysis and Remedial Measures

Chief Officer Municipal Corporation, Bahawalpur failed to prepare authentic budget. Budget was not optimally utilized as various funds particularly purchase of furniture, equipment and vehicle remained less utilized due to inefficiency of the management in the area of financial planning.

Key performance indicators were not developed to measure the achievement of its objectives/targets and to assess performance of the management. Further, steps for revenue generation were also not taken by the management.

#### **CHAPTER 1.2**

#### MC, Bahawalpur

#### 1.2.1 Introduction

Municipal Corporation, Bahawalpur was established on 01.01.2017 under Punjab Local Government Act, 2013. It is a body corporate having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name. Municipal Corporation consists of the directly and indirectly elected members.

The Chief Officer acts as Principal Accounting Officer of Municipal Corporation. He/she facilitates in performance of assigned tasks and responsible for coordination, human resource management, public relations, legal affairs, municipal services and emergency services. He/she manages functions of the Municipal Corporation through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

A few of the most important functions of Municipal Corporation, Bahawalpur as described in the Punjab Local Government Act, 2013 are as under:

- Preventing and removing of encroachment on public ways, streets and properties.
- Promoting social counseling to inculcate civic and community spirit in general public and to motivate by ensuring them for compliance of municipal laws, rules and bye-laws.
- Approval of annual budget of MC including supplementary budgetary proposals and long term and short term development plans.
- Review the performance of all offices working under the jurisdiction of Chief Officer.

- Regulation of dangerous and offensive articles and trades mentioned in Second Schedule and regulation and establishment of brick kilns, potteries and other kilns.
- Provision of services to general public in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity.
- Provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities.
- Making efforts for improvement and maintenance of public places.
- Control over land use, spatial planning, land subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.

#### 1.2.2 Comments on Budget & Accounts (Variance Analysis)

To achieve the targets assigned to the PAO by Government of the Punjab, financial resources as given below were made available to the Municipal Corporation, Bahawalpur during FY 2018-19.

(Rupees in million)

Sr. No	Description	Detail	Budget	Actual	Excess (+) / Lapse (-)	% (Lapse)
	Non -	Salary	354.712	218.246	(136.47)	-38%
1	Development	Non-Salary	378.718	318.371	(60.35)	-16%
		Total	733.430	536.617	(196.82)	-54%
2	Development	-	201.400	99.689	(101.71)	-50.50%
Grand Total		934.830	636.306	(298.52)	-31.93%	
Receipts		8,585.78	707.996	(7877.79)	-91.75%	

#### b) Recoveries at the instance of Audit

As a result of audit, a recovery of Rs 974.378 million was pointed out in this report. No recovery effected till February 2021.

Receipts, 707.996, 53%

Receipts, 707.996, 53%

Development, 99.689, 7%

Receipts (Rupees in million)

Salary (218.246, 16%)

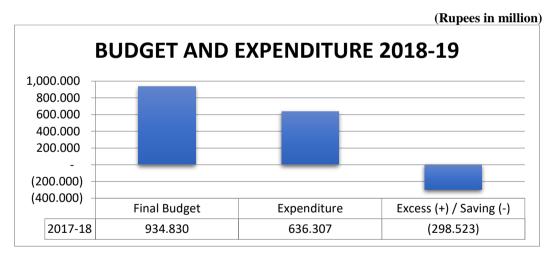
Non-Salary (218.246, 16%)

Non-Salary (218.246, 16%)

Development (218.246, 16%)

Development, 99.689, 7%

As per Accounts of the Municipal Corporation, Bahawalpur for the financial year 2018-19, total final budget (Development & Non-Development) was Rs 580.118 million. Against the final budget, total expenditure of Rs 418.06 million was incurred by the Municipal Corporation Bahawalpur during 2018-19. A lapse of Rs 162.06 million came to the notice of Audit was due to inefficient financial management. No plausible explanation of the same was provided by the PAO and management of the Municipal Corporation Bahawalpur (**Annexure–B**).



## 1.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 1901.581 million were raised as a result of this audit. This amount also included recoverable of Rs 974.378 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)

Sr. No.	Classification	Amount
1	Non Production of record	674.782
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Irregularities	0
A	HR/Employees related irregularities	18.400
В	Procurement related irregularities	6.882
С	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	972.178
5	Others	229.339
	Total	1901.581

## 1.2.4 Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab but that has not been examined by the Public Accounts Committee so far.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	26	PAC not constituted

#### **Audit Paras**

#### 1.3 Non-Production of Record

#### 1.3.1 Non Production of Record – Rs 674.782 million

As per clause 14(2) of the Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection.

Management of Municipal Corporation Bahawalpur did not produce record of expenditure and revenue amounting to Rs 674.782 million during 2018-19, under different objects / codes of classification, in violation of above rule. The detail is as under:

(Rupees in million)

Sr. No.	Description	Period	Amount		
1	DDOs-wise separate books of accounts i.e. Cash Book, Contingent Register and Budget Control Register.		653.430		
2	Record of asset and government residences	2018-19	0		
3	Attendance register, personal files of officers and officials, record of street lights and record of development schemes,		19.318		
	Total				

Due to weak internal controls and wilful evasion from audit, record was neither properly maintained nor produced to audit for verification.

Non production of record resulted in non verification legitimacy of expenditure Rs 674.782 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends that auditable record be produced for verification at the earliest and necessary actions be initiated against the person(s) at fault.

[AIR Paras No. 28, 51 & 75]

## 1.4 Procedural Irregularities

# 1.4.1 Irregular expenditure due to change of cadre – Rs 18.400 million

As per letter No. SO (TIBB) 14 - 14 / 1992 (DGHS) dated 01.10.1992 and No. SOR – III 1 - 14 / 75 dated 17.10.1993 issued by Government of the Punjab Finance Department Cadre of employees could not be changed without prior approval of Chief Minister.

Six (06) employees of Municipal Corporation, Bahawalpur drew salaries of Rs 18.400 million against the actual posts of appointment. The management changed their cadres without prior approval of the competent authority. Detail is given in **Annexure–1/BWP**.

Sr. No.	Name Of Employee	Appointed Designation	BPS	Date of Appointment	Oder No.	Date of Cadre Change	Current Designation	Current BPS
1	Muzafar Ahmad	Spray Quli	1	18-8-1987	11452-56	17-10-2001	Junior Clerk	5
2	Yosaf Mustafa	Chowkidar	1	30-9-05	2478-82	23-08-2013	Junior Clerk	11
3	Bader Muneer	Muharar Chungi	5	1/12/1992	6388-6401	29-06-2002	Inspector Chungi	14
4	M Shabir Munawer	Tractor Driver	5	13-1-93	213-18/12- 1-93	29-08-1996	Senior Muharar	14
5	M Arshad	Chowkidar	1	25-9-88	7379-82	01-07-2016	Tractor Driver	5
6	Sheik Waseem Ghani	Building Inspector	5	31-12-86	6441	01.12.2001	Assistant	16

Cadres of officials were changed without observing prevailing rules and prior approval of the competent authority.

Change of cadres and payment of salaries without prior approval of the competent authority resulted in irregular expenditure of Rs 18.400 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends rectification of cadres besides re-fixation of pay and initiating actions against the concerned.

[AIR Para No. 59]

#### 1.4.2 Irregular expenditure by splitting the indents and nonobservance of PPRA Rules – Rs 6.882 million

According to Rule 12 of PPRA Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. The procurement exceeding two million rupees shall be advertised on the website of the Authority, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

Chief Officer, Municipal Corporation Bahawalpur incurred expenditure of Rs 2.995 million on purchase of stationery, furniture and different items for national events without consolidating annual demands and placing those on PPRA's website. The expenditure was held irregular as the procurement opportunities were not advertised and purchases were made by calling simple quotations rather than adopting the tendering process, in violation of PPRA Rules. Detail is given below:

(Rupees in million)

		ζ.	rapees in immon		
Sr. No.	Particular	Period	Amount		
1	Purchase of Furniture and Fixture	2018-19	1.858		
2	Stationary	2018-19	1.135		
3	Different items for national events	2018-19	3.889		
	Total				

Due to poor financial management, procurement was made without observing PPRA Rules.

Procurement without observing PPRA rules resulted in irregular expenditure of Rs 6.882 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para No. 38 &41]

## 1.5 Value for money and service delivery issues

#### 1.5.1 Loss due to non-realization of conversion fee – Rs 771.645 million

According to Chapter VIII (60) (1) (e) of Punjab Land Use (Classification, Re-classification and Re-development) Rules 2009, "A City District Government or a Tehsil Municipal Administration shall levy the conversion fee for the conversion of land use to educational or healthcare institutional use @ ten percent of the value of the commercial land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. Moreover, according to the judgment issued by the Honorable High Court in Writ Petition No. 2076-2015 and the decision made by the Secretary LG & CD Lahore on 30-06-15 in Para No. 5, TMA is directed to recover conversion fee from the educational and healthcare institutions.

Chief Officer, Municipal Corporation Bahawalpur did not collect conversion fee of Rs 609.000 million from the owners of 406 private schools located in urbn area. The owners converted their residential buildings into educational institutions having area of 6090 marlas without payment of prescribed fee at the scheduled rate of Rs 100,000 per marla. Similarly, conversion fee of Rs 162.645 million was not recovered from the owners of private marriage halls during 2018-19. Detail is given in **Annexure–2/BWP** 

(Ku	pees	ın	mıl	lion)

Sr. No	Area of institute	Approximate Rate / Marla	Total Value of Land	Conversion Fee (10%)	No. of Institute	Total Value
01	15 Marlas	100,000	1,500,000	1.5	406	609.000

Due to weak internal controls conversion fee was not recovered from owners of private educational institutions.

Non recovery of conversion fee from the owners of private educational institutions resulted in loss of Rs 609 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para No. 54 &55]

#### 1.5.2 Encroachment of valuable property – Rs 84 million

According to Rule 4(1)(l) of the Punjab Local Government (Property) Rules 2018, the manager shall be vigilant about the encroachments on, or illegal occupation of the property and in case of encroachment or illegal occupation, take necessary steps for the removal thereof.

Chief Officer Municipal Corporation Bahawalpur failed to vacate the encroached property of three kanals land valuing of Rs 84 million from the illegal occupants. Management did not take actions to get the land vacated or recover the due amount from encroachers. Detail is given below:

(Rupees in million)

Sr. No.	Location	Total Area (Kanal – Marla)	Encroached Area (K - M)	Per Marla Schedule rate 2018-19	Value of encroached property
1	Godu-mal-Saraie Mori-gate attached with Fire Brigade opposite MC Bahawalpur Building	06 - 00	03 - 00	Rs 1.4 million per marla	84.000
Total					84.000

Due to weak administrative controls, encroached property was not got vacated from illegal occupants.

Non-vacation of encroached property resulted in loss of Rs 84 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends vacation of encroached property besides making the loss good and fixing responsibility on the person(s) at fault.

[AIR Para No. 32]

#### 1.5.3 Loss due to non-recovery of arrears – Rs 57.180 million

According to Rule 11 (2) (C) of Punjab Local Governments (Accounts) Rules 2017, Chief Officer shall ensure that any sums due to local government are promptly realized and credited into local fund.

Chief Officer Municipal Corporation Bahawalpur failed to recover arrears from contractors on account of contract of general bus stand, contract of property, water rates and octrai etc during 2018-19. Management neither make due efforts for recovery of arrears nor accounted for in the annual accounts 2018-19. Detail is given in **Annexure–3/BWP**.

Due to weak internal controls, arrears of revenue were not recovered by the management.

Non recovery of arrears resulted into non realization of revenue of Rs 57.180 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para No. 04]

#### 1.5.4 Loss due to less realization of revenue – Rs 19.956 million

According to Rule 47(1) of the PLG (Budget) Rules 2017, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund and entered in proper receipt head.

Chief Officer Municipal Corporation Bahawalpur did not collect revenue under different heads of income of Rs 19.956 million for the financial year 2018-19. Scrutiny of the record revealed that management incurred heavy expenditure on salaries of deputed staff and electricity but no efforts were not made to recover the fee/ taxes from the users/ beneficiaries. Detail is given in **Annexure–4/BWP**.

(Rupees in million)

Sr. No.	Income Head	Recoverable Amount	Amount Recovered	Balance Amount		
1	License & Permit Fee	1.929	0.731	1.198		
2	Sewerage Tax	24.068	5.310	18.758		
	Total					

Due to weak internal controls, less revenue was collected from the users/beneficiaries.

Non collection of receipts resulted in less realization of revenue Rs 19.956 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para No. 57&63]

# 1.5.5 Loss due to illegal establishment of parking stands – Rs 13.386 million

According to Rule 14 (d) of Punjab Local Governments (Accounts) Rules 2017, the collecting officer shall collect the receipts of local government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or compromise.

Chief Officer Municipal Corporation Bahawalpur did not take legal and administrative actions against sixteen (16) illegal parking stands located at different areas of city. The owners earned revenue from those. The management made advertisement for auction of some points in daily newspaper "The Nation" and fixed reserve price of Rs 13.386 million but revenue was not realized from those points. Detail of parking stands is given below:

Sr. No.	Name of Plaza Jaat/ Shadi Hall	Parking Area
1	Al-Kareem Plaza	Front & Back Side
2	Dubai Plaza	Front & Back Side
3	Masjid Shuhada-e-Panjtan	Circular Road
4	United Bank Ltd.	Circular Road
5	Habib Bank Ltd.	Circular Road
6	Muslim Commercial Bank Ltd.	Circular Road
7	Kherpuri Hotal	Bus Adda
8	Awan Plaza	Ahmed puri Gate
9	High Court Bahawalpur	Contract of High Court
10	District Court Bahawalpur	Contract Of District Court
11	Al-Freed Marriage Lawn	Jail Road
12	Grand Mari Land Marriage Garden	Jail Road
13	Qater Marriage Hall	Allama Iqbal Town
14	Taj Marriage Hall	Allama Iqbal Town
15	Mugal-e-Azam Marriage Hall	Allama Iqbal Town
16	Victoria Grand Marque	Jail Road

Due to weak internal controls, management neither auctioned nor abolished the illegal parking stands.

Non-collection of revenue from the owners of illegal parking stands resulted in loss of income of Rs. 13.386 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends inquiry at appropriate level and recovery of loss from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 27]

## 1.5.6 Loss due to non / less collection of conversion fee from housing schemes – Rs 13.226 million

As per Chapter VII Section 37 & 38 of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, A developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Chief Officer, Municipal Corporation Bahawalpur did not collect conversion fee of Rs 11.967 million from the owners / developers of Royal City Housing Scheme and Rs 1.259 million from Japan Town situated at Chak No. 8/BC, Hasil Pur Road.

Due to weak internal controls, conversion fee was not recovered from the owners / developers.

Non recovery of conversion fee resulted in loss of Rs 13.226 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para No. 66]

# 1.5.7 Loss due to non-auctioning of petrol pumps at prevailing market rates – Rs 6.872 million

According to Rule 16 (a) and (e) of the PLG (Property) Rules, 2018, shops or commercial property shall be leased out through competitive bidding and the lease may be extended subject to the revised rent assessed by the District Rent Assessment Committee.

Chief Officer, Municipal Corporation Bahawalpur realized less revenue of Rs 6.872 million due to non re-auction of petrol pumps at prevailing market rates despite expiry of valid period of lease agreement. Lease agreements were made with lessees before a decade and no fresh agreements were made. Thus rent was collected on old rates. The management neither made concrete efforts for reauctioning nor cancelled the old agreements. The detail is given below:

(Rupees in million)

Sr. No.	Name of Petrol Pump	Existing Rates	Assessment as Decided 5.08.2019 by MC	Difference	Months of less recovery	Loss of 2018-19
1	A Hussain Petroleum service Saraiki Chowk BWP	38,331	200,000	161,669	12	1.940
2	Waz Petroleum Service outside General Bus Stand BWP	72,227	200,000	127,773	12	1.533
3	Modern Petroleum Service Chowk Fawara Bahawalpur	57,192	200,000	142,808	12	1.714
4	PSO Pump, Near Farid Gate	59,592	200,000	140,408	12	1.685
	Total	1				6.872

Due to weak internal controls, petrol pumps were not re-auctioned at competitive rates.

Non re-auctioning of petrol pumps at competitive rates resulted in loss of Rs 6.872 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides reauctioning of shops / petrol pumps at competitive market rates.

[AIR Paras No. 25 & 26]

# 1.5.8 Loss due to non-auctioning of contract of collection rights – Rs 5.913 million

According to Rule 5(b) of the Punjab Local Governments (Auction of Collection Rights) Rules 2016, "the local government shall issue a public notice, in at least two national daily newspapers one in Urdu and one in English, through the office of the Director General, Public Relations, Punjab minimum seven days prior to date of auction". Moreover, according to Rule 13 of the Punjab Local Governments (Auction of Collection Rights) Rules 2016, "If the bid is not received equal to or above the reserve price in three attempts, the Mayor or the Chairman shall place the matter before the House to:(a) examine the reasonability of the bids; and (b) decide acceptance or rejection of the bid after recording reasons of its rejection or acceptance".

Chief Officer, Municipal Corporation Bahawalpur did not make efforts to enhance the potential revenue by auctioning various collection rights. These collection rights were not advertised in violation of PPRA rules. Management neither make tireless efforts for auctioning the recovery points nor make self collections at spot which resulted loss of Rs 5.913 million. The detail is as under:

(Rupees in million)

Sr. No.	Particulars	Reserve Price
1	Fee Non AC stand/ Mini Wagon Stand	5.055
2	Sales of Bone of Dead Animal	0.258
3	Fee Latrine Fared Gate	0.100
4	Sale Sludge Water Lal Bagh	0.05
5	Sale Sludge Water Quaid Azam Colony	0.100
6	Sale Sludge Water Tibba Badar Sher	0.300
7	Sale Sludge Water Chak 10/BC	0.025
8	Sale Sludge Water Manzoor Abad	0.025
	Total	5.913

Due to weak internal controls, neither auction nor self collection of collection rights was made.

Non auctioning of collection rights or self-collection resulted in loss of Rs 5.913 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends inquiry of the matter at appropriate level and recovery of loss besides fixing responsibility on the person(s) at fault.

[AIR Para No. 50]

### 1.5.9 Loss due to non-registration of illegal housing schemes

As per Rule 4&38 of the Punjab Private Housing Schemes and Land Sub-Division Rules 2010, the developer shall submit an application to TMA, for seeking preliminary planning permission for a scheme before initiating any planning or development activity and shall pay the prescribed fee. Furthermore, Rule 35(1) of said rules empowers the TMO to monitor the development work of the schemes and ensure that there is no deviation from the sanctioned scheme plan. The owners of twenty eight (28) private housing schemes / land sub divisions in jurisdiction of Municipal Corporation Bahawalpur, carried out development and marketing activities without registration. Sale of plots was continued without registration and payment of prescribed fee. Further, the management did not take appropriate action to stop unauthorized business of illegal housing schemes/land sub divisions. Detail is given in **Annexure–5/BWP**.

Due to weak administrative controls, illegal private housing schemes/ land sub divisions were established by the owners/ developers.

Establishment of illegal housing schemes/ land sub divisions without approval of the MC resulted in unauthorize business as well as loss to government.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends registration of private housing schemes besides taking actions against person(s) at fault.

[AIR Para No. 71]

#### 1.6 Others

## 1.6.1 Non / less transfer of property in the name of Municipal Corporation – Rs 127.498 million

According to Chapter III Section 17 (e) & (f) and Chapter VIII Section 42 (h) of Punjab Private Housing Schemes and Land Sub Division Rules 2010, A developer shall submit a transfer deed for transfer of area reserved for roads, open space, park, solid waste management and 01% of the area under land sub-division for public buildings to Mmunicipal Corporation.

Chief Officer Municipal Corporation failed to get transfer the area valuing Rs 127.498 million i.e roads, parks, open space, solid waste management and public buildings. Housing schemes/ Land sub division were approved despite non transfer of public properties in the name of MC. Detail is given in **Annexure–6/BWP**.

Due to weak internal controls approval of housing schemes/ land sub division was made without transfer of property in the name of MC.

Non / less transfer of property in the name of Municipal Corporation resulted in loss of Rs 127.498 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends transfer of property in the name of Municipal Corporation besides fixing responsibility on the person(s) at fault.

[AIR Para No. 76]

### 1.6.2 Non / less execution of mortgage deed – Rs 92.981 million

According to Chapter III Section 17 (e) & (f) and Chapter VIII Section 42 (h) of Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit in the name of a Town Municipal Administration, a Tehsil

Municipal Administration or a Development Authority a mortgage deed of 20% of the saleable area, in accordance with Form C, as security for completion of development works

Chief Officer, Municipal Corporation Bahawalpur, approved Housing Schemes/ Land Sub Divisions during 2018-19, without ensuring mortgage deed @ 20% of saleable area. MC approved schemes by mortgaging lesser than required area valuing Rs 92.981 million. Detail is given in **Annexure-7/BWP**.

Due to weak administrative controls, approval of Housing Schemes/ Land Sub Division was granted without ensuring mortgage deed of requisite area in the name of Municipal Corporation.

Execution of mortgage deed without ensuring requisite area of land valuing Rs 92.981 million resulted in irregular issuance of NOC to private housing schemes.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends regularization of the matter besides execution of mortgage deed as per rules and fixing responsibility on the person(s) at fault.

[AIR Para No. 72]

## 1.6.3 Irregular payment to contractors/ suppliers without obtaining Bill of Quantities and CPRs – Rs 6.660 million

As per Clause No. 4 Sub Clause (ii) of letter No. 1(42)STM/2009/99638-R dated 24.11.2013 "In case of Public Works, it may be ensured that the contractors made purchases only from sales tax registered persons, since contractors carrying out government works against public tender are required to have a BOQ (Bill of Quantity), the contracting department/organization, must require such contractors to present sales tax invoices of all the material mentioned in the BOQ as evidence of its legal purchase before payments is released to them".

Municipal Officer (Infrastructure) of Municipal Corporation Bahawalpur made payment of Rs 26.920 million to contractors without production of BOQ / GST invoices in violation of above instructions. Management made payment to contractors without ensuring deduction/ payment of GST Rs 4.574 million. Moreover CPRs of Rs 12.272 million from suppliers were not obtained to ensure payment of taxes of Rs 2.086 million to FBR.

Due to weak financial controls, payment was made without deduction of GST or production of BOQ/GST invoices from contractors.

Payment without deduction of GST or production of BOQ/GST invoices of Rs 4.574 million resulted in violation of the Government instructions.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends provision of BOQ / GST invoices or recovery from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 16& 49]

## 1.6.4 Non-auctioning of un-serviceable vehicles, machinery and dried trees – Rs 2.200 million

According to Rule 13 (1)(2) (3) of Punjab Local Government (Property) Rules, 2017, the Mayor or the Chairman may, after recording reasons, declare any movable property, including furniture and fixture and utensils, vesting in the Local Government, as unserviceable but the vehicles or machinery shall be declared unserviceable on the recommendation of the engineer concerned. The moveable property, declared as unserviceable, shall be disposed of by the concerned local government through public auction in the manner and to the extent mentioned in Schedule-II.

The management of Municipal Corporation, Bahawalpur failed to auction 06 unserviceable vehicles (Massy) Ferguson tractors and dry trees. Vehicles and trees were deteriorating with the passage of time resulting in loss of Rs 2.200 million. Detail is given below:

(Rupees in million)

Sr. No. Name of items		Amount (Approx.)
1	Old dry trees	1.20
2	Old material/ Machinery	1.00
	Total	2.20

Due to weak administrative controls, un-serviceable vehicles and dried trees were not auctioned.

Non auctioning of un-serviceable vehicles and dried trees resulted in loss of Rs 2.200 million.

The matter was reported to the PAO in March, 2020 but no reply was submitted by the management.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends auctioning of un-serviceable vehicles and dried trees besides fixing responsibility on the person(s) at fault.

[AIR Paras No. 29 & 67]

# 2. Municipal Corporation Dera Ghazi Khan CHAPTER 2.1

### Sectoral Analysis Municipal Corporation, Dera Ghazi Khan

#### i. Analysis of Financial Resources

To achieve the targets as assigned to the PAO by the Government of Punjab, financial resources as given below were made available to CO (MC) during 2018-19.

(Rupees in million)

Particulars	Budget	Actual	Excess / Lapse ()	Lapse (Per Cent)
Non-Development (Salary + Non-Salary)	1,022.655	780.267	( 242.388)	24
Development	58.833	10.022	(48.811)	83
Total	1,081.488	790.289	(291.199)	27

(Source: Annual Accounts 2018-19)

Development includes an expenditure of Rs 10.022 million against an allocation of Rs 58.833 million for the development schemes of providing and lying of tuff tiles, RCC pipe line, construction of drains, soling and repair of sanitations works. The said development schemes could not be completed and an amount of Rs 48.811 million lapsed during the year.

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 291.99 million lapsed due to inefficient management.

### ii. Analysis of Targets and Achievements

Sectoral analysis of Municipal Corporation was made on the basis of functions of Municipal Corporation as prescribed in the Local Government Act 2013. The objectives of prescribing the functions by the Local Government and Community Development for the Municipal Corporation were to provide the basic services of supply of drinking water, sanitation, street cleanliness in the urban area of the Corporation. The Municipal Corporation authorities were responsible for saving the urban residents from encroachments, regulate dangerous and offensive

trade, development and manage schemes including site development. The authorities were responsible for providing the recreational activities, sports and fairs to the citizens.

Status regarding indicators and their achievements

Sr. No.	Particular	Parameter	Target	Achievement	Remarks
1	Proposals for public transport and mass transit systems, construction of express ways, fly-overs, bridges, roads, under passes, and inter-town streets (bailout package for roads)	Expenditure (Rs in million)	15.000	Nil	Target not achieved
2	Environmental control, including control of air, water and soil pollution	Expenditure (Rs in million)	Nil	Nil	-
3	Regulate markets and services and issue licenses, permits, grant permissions and impose penalties for violation	Receipts (Rs in million)	0.300	0.265	Target not achieved
4	Penalities for prevention and removal of encroachment	(Rs in million)	1.500	1.349	
5	Regulation of dangerous and offensive articles	Surveyed numbers	Nil	Nil	-
7	Organize cattle fairs and cattle markets	F 1'4	Nil	Nil	-
8	Provision of relief for the widows, orphans, poor, disable persons	Expenditure (Rs in	Nil	Nil	-
9	Promotion of sports & sports persons	million)	3.000	1.08	Target not achieved
11	Control over land-use (Action taken against Illegal Housing Schemes)	Number of Housing Schemes	107	0	Target not achieved
12	Staff Position		997	754	
i	Sanitation Staff		508	404	
ii	Water supply scheme staff	_	224	194	Tomast
iii	Planning staff	No. of Posts	17	13	Target not achieved
iv	Finance Staff		39	33	acilieved
	Regulation Staff		28	21	
vi	Infrastructure and Services Staff		181	89	

Source: Data received from CO (MC)

### iii. Service Delivery Issues

From the data analysis of Municipal Corporation, it could be noticed that management did nothing for easing the public transport and mass transit system in the city area. The management also did little for regulating markets and services for issuance of licenses and imposing penalties for violations. Prevention and removal of encroachments were not conducted as per desired level. Moreover, the Corporation Authorities neglected the areas of environment control, regulating the dangerous and offensive articles, organizing cattle fairs and cattle markets, promotion of sports & sports persons and provision of relief for the widows, orphans, poor, disable persons in setting the targets. No action was taken against the illegal housing schemes during the year.

Shortage of staff in sanitation, water supply, planning, finance, regulation and infrastructure wings is the main reason for slackness in achievement of targets and discharge of duties as assigned by the Act.

#### iv. Serious Financial Irregularities and Findings

Following serious irregularities were found during field audit execution during audit year 2019-20.

- i. Non-Production of Record worth Rs 81.832 million was reported in one case.
- ii. Procedural Irregularities amounting to Rs 2,953.766 million were noticed in 16 cases.
- iii. Other issues involving an amount of Rs 343.736 million were noticed in two cases.

### v. Expectation Analysis and Remedial Measures

Chief Officer, Municipal Corporation, Dera Ghazi Khan did not achieve overall targets of action against encroachment, illegal housing schemes and brick kilns. Cattle fairs, cattle markets and sports were not promoted upto desired level. No schemes were introduced for provision of relief to the widows, orphans, poor, disable persons.

The above mentioned facts indicate that administration failed to deliver to achieve these targets.

### vi. Suggestions / Remedial Measures

- Activating all the units (planning, finance, regulation, infrastructure, services) of Municipal Corporation for discharge of their duties at maximum level as desired in the Rule.
- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and non-development funds.
- The persons held responsible for irregularities should be held accountable for such irregularities at appropriate forums.
- Efforts should be made for utilization of development funds.
- Establishing of internal control system and proper implementation of the monitoring system should be ensured.
- Ensuring utilization of non-development funds for provision of better citizen services along with holding the responsible for non / delayed utilization of the same.
- Taking concrete actions to recruit all the staff against sanctioned posts.

#### **CHAPTER 2.2**

#### MC, Dera Ghazi Khan

#### 2.2.1 Introduction

Municipal Corporation, Dera Ghazi Khan was established on 01.01.2017 under Punjab Local Government Act, 2013. It is a body corporate having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name. Municipal Corporation consists of the directly and indirectly elected members.

The Chief Officer acts as Principal Accounting Officer of the Municipal Corporation. He/she coordinates and facilitates the performance of functions assigned to the Municipal Corporation under the supervision of the Mayor / Administrator and. He/she is responsible for coordination, human resource management, public relations, legal affairs, municipal services, emergency services etc. He/she manages functions of the Municipal Corporation through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

The functions of Municipal Corporation, Dera Ghazi Khan as described in the Punjab Local Government Act, 2013 are to:

- Approve bye-laws and taxes;
- Approve annual budget of the Municipal Corporation including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the Municipal Corporation;
- Review the performance report presented by the Chairman;
- Promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws;

- Prevent and remove encroachment on public ways, streets and properties;
- Prevent nuisance in public ways, streets and properties;
- Regulate dangerous and offensive articles and trades mentioned in Second Schedule;
- Regulate or prohibit the excavation of earth, sand, stones or other material;
- Regulate or prohibit the establishment of brick kilns, potteries and other kilns;
- Organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- Assist in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- Provide relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- Provide, improve and maintain public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- Assist Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- Construct culverts, bridges and public buildings;
- Control over land use, spatial planning, land subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- Enforce all municipal laws, rules and bye-laws regulating its functioning;

- Hold fairs and shows, promotion of public games and sports, celebration of national occasions; and
- Undertake other development activities.

The following table shows detail of total and audited formations of Municipal Corporation, Dera Ghazi Khan:

(Rupees in million)

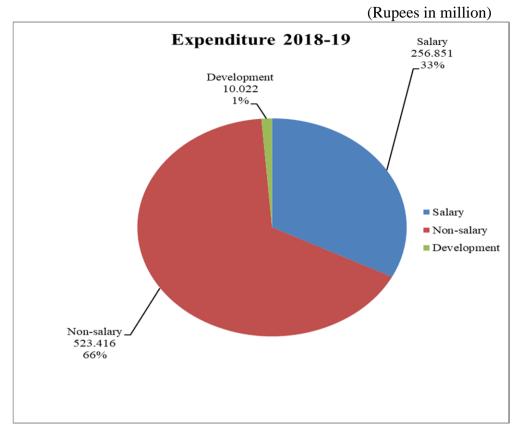
Sr. No.	Description	Total Nos.	Audited	Expenditure Audited FY 2018-19	Revenue Receipts Audited FY 2018-19
1	Formations	01	01	451.462	518.136
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities/Autonomous Bodies etc. under the PAO	ı	ı	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

## 2.2.2 Comments on Budget & Accounts (Variance Analysis)

To achieve the targets assigned to the PAO by Government of the Punjab, financial resources as given below were made available to the Municipal Corporation, Dera Ghazi Khan during FY 2018-19.

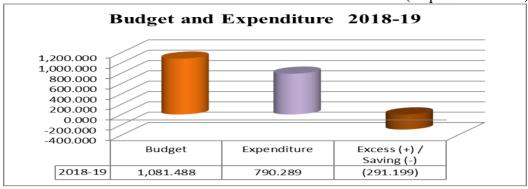
(Rupees in million)

Description	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	293.486	256.851	(36.635)	12%
Non-Salary	729.169	523.416	(205.753)	28%
Development	58.833	10.022	(48.811)	83%
Total	1,081.488	790.289	(291.199)	27%
Receipts	786.647	709.91	(76.737)	9%



As per the Annual Accounts 2018-19 of the Municipal Corporation, Dera Ghazi Khan, total original budget (Development and Non-Development) was Rs 1,081.488 million. Against the budget, total expenditure of Rs 790.289 million was incurred by the Municipal Corporation during 2018-19. Lapse of funds amounting to Rs 291.199 million came to the notice of Audit due to inefficient financial management in release of budget by MO (Finance). No plausible explanation was provided by PAO and management of the Municipal Corporation, Dera Ghazi Khan. (Annexure-B)

(Rupees in million)



### 2.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 3,379.334 million were raised as a result of this audit. This amount also includes recoverable of Rs 2,596.691 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	81.832
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Irregularities	0
A	HR / Employees related irregularities	171.584
В	Procurement related irregularities	2,775.049
С	Management of Accounts with Commercial Banks	7.133
4	Value for money and service delivery issues	0
5	Others	343.736
	Total	3,379.334

### 2.2.4 Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to the following year was submitted to the Governor of the Punjab but has not been presented to the Public Accounts Committee.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	14	PAC not constituted

#### **Audit Paras**

#### 2.3 Non-Production of Record

### 2.3.1 Non-production of record – Rs 81.832 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.

Chief Officer Municipal Corporation, Dera Ghazi Khan did not produce the record of expenditure and receipts amounting to Rs 81.832 million for audit scrutiny. The detail is as under:

(Rupees in million)

Sr. No.	Description	Amount
1	Expenditure record of POL and electricity	23.961
2	Receipt record of Tax on Transfer of Immovable Property	57.871
	Total	81.832

Due to weak financial management, the record was not produced for audit verification.

Non production of record created doubt regarding legitimacy of the expenditure and receipts amounting to Rs 81.832 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides production of record for audit scrutiny.

[AIR Paras: 8,43]

## 2.4 Procedural Irregularities

## 2.4.1 Loss due to non-recovery of conversion fee and map fee – Rs 1,959.339 million

According to Municipal Corporation Dera Ghazi Khan Notification No. L-7532 dated 01.06.2017, following rates were notified for conversion fee, map fee and approval fee for housing societies and commercial centers:

Sr. No.	Description	Rate
1	Conversion fee from agriculture land to residential area	1% of land value
2	Scheme approval, Map, Design. Sewerage road bath etc. fee 2000 kanal	Rs 2,000 per Kanal
3	Map fee above 2000 kanal	Rs.10000

Municipal Officer (Planning), Dera Ghazi Khan did not take any action to recover an amount of Rs 1,959.339 million on account of conversion fee @ 1% of land value and map fee from the owners of residential and commercial buildings established under his jurisdiction. (Annexure-1/DGK)

Audit is of the view that due to weak financial management, no action was taken against developers of illegal housing schemes and owners of residential and commercial buildings.

Establishing housing schemes and construction of buildings without payment of prescribed fee resulted in loss of Rs 1,959.339 million to Municipal Corporation.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends appropriate action against owners of illegal housing schemes / buildings besides fixing responsibility on the person(s) at fault.

[AIR Para:28]

### 2.4.2 Non/less recovery of revenue – Rs 622.257 million

According to Rule 47 of the Punjab Local Government (Budget) Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited to the Local Fund.

Chief Officer Municipal Corporation Dera Ghazi Khan could not effect recovery or effected lesser recovery on account of rent of shops, various fees and taxes amounting to Rs 622.257 million during 2018-19. The details are as under:

(Rupees in million)

Sr. No.	Nature of Receipt	Amount			
1	Revenue against leases	5.122			
2	Rent of shops	584.635			
3	Water rate	9.769			
4	Adda fee	7.678			
5	Departmental charges for deposit work	12.081			
6	Profit on balance of deposit work	2.177			
7	License/ permit fee	0.795			
	Total				

Audit is of the view that due to weak financial management, Municipal Corporation revenues were not recovered.

Non recovery of revenue resulted in loss of Rs 622.257 million to the Local Government.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of Rs 622.257 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR paras:7,9,10, 14,18,21,46]

### 2.4.3 Unjustified payment from the pension fund - Rs 126.002 million

According to Rule 15(d) read with Rule 35 of the Punjab Local Government (Accounts) Rules 2017, the drawing and disbursing officer shall maintain cash book and promptly record necessary entries in the cash book as soon as the monies withdrawn, disbursed, or credited to the local fund or public account of the Local Government. Furthermore, according to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

Chief Officer Municipal Corporation, Dera Ghazi Khan made payment of Rs 91.047 million out of pension fund accounts and Rs 34.954 million transferred from general purpose fund account to DDO account of MO(F) during 2018-19 on account of pension fund to retired employees/family pension. Living certificate and non-remarriage certificate was not on record. No pension forms duly signed by the pensioners were available. Moreover, the cash book of pension fund was not maintained. The detail of expenditure is given below:

(Rupees in million)

Sr.	Account No.	Description	Period	Amount
No.				
1	0078-PLS-013447-000-6 BOP DGK(Pension Fund)	Pension Account	01.07.18 to 04.10.18	21.327
2	6510163107200051 BOP DGK(Pension Fund)	Pension Account	07.10.18 to 30.06.19	69.721
3	6510163107200038 BOP DGK (General Fund)	Transferred to DDO MO(F) account 6510163107200062 BOP	cheque No70282688802 dated 4.4.2019	34.954
		Total		126.002

Audit is of the view that due to weak financial management, pension payments were made without observing codal requirements.

Non observance of codal requirements resulted in unjustified payment of Rs 126.002 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends to probe the matter and recovery from the concerned, if so established besides fixing responsibility on the person(s) at fault.

[AIR Paras:23,27]

## 2.4.4 Unauthorized approval, tendering and execution of development schemes – Rs 83.862 million

According to Rule 12(2) of the Punjab Procurement 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. Further, rule 4 (2&3) of the Punjab Local Government (Works) Rule 2017 stipulate the work costing Rs 1.5 million or above shall be prepared on PC-I prescribed by the Government and approved in the manner prescribed for approval of PC-I. Furthermore, according to Government of Punjab, Finance Department letter No.RO (TECH) FD-1-2/83/-VI dated 29.03.2005, the particulars of technical sanction i.e. amount, number and date of orders of technical sanction be mentioned in the tender inviting notice.

Contrary to the above, Chief Officer Municipal Corporation, Dera Ghazi Khan invited tenders for 05 development schemes costing Rs 83.862 million during 2018-19. The advertisement was floated in single Urdu newspaper. The PC-1 of the schemes was not prepared and approved. Rather, schemes were executed on the

basis of technically sanctioned estimates. No particulars of technically sanctioned estimate i.e. number and date of orders of TSE were mentioned in the Notice Inviting Tenders. Furthermore, rates were quoted on the tender documents only in figures by the contractors instead of both figures and words. The detail is given below:

(Rupees in million)

Schemes	TS Value
P/L (providing and laying) GRP (glass reinforced plastic) line 24"dia	18.000
from disposal works Khyban-e-Sarwar to Samina Chowk D.G.Khan	18.000
Construction of RCC (Reinforced Cement Concrete) sewer line 15" &	
18"dia Samina Chowk to Pull Dot and P/L GRP 24"dia disposal works	13.300
Khyban-e-Sarwar	
P/L PVC(polyvinyl chloride) pipe line from City Guest House to Chowk	
Khuda Bakhsh Multan Road, HDPE (high-density polyethylene) Pull	17.562
Dot to Sanfum Chowk, DG Khan	
P/L HDPE pipe line from Sanfum Chowk to Pull Dot Houbara Scheme	17.500
Multan Road, DG Khan	17.500
P/L PVC pipe line from Samina Chowk to City Guest House Khyban-e-	
Sarwar Multan road HDPE pipe from Samina Chowk to Timber Market	17.500
DG Khan	
Total	83.862

Due to weak financial controls, tenders were advertised without technical sanction number and date.

Non-compliance of rules resulted in irregular expenditure amounting to Rs 83.862 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Paras: 19,20]

## 2.4.5 Irregular regularization of services and payment of salaries – Rs 29.088 million

According to clarification issued by the Government of Punjab Local Government and Community Development Department, Lahore vide letter No. SO(Admn-II(LG)Misc/2015 dated 30.09.2015, the policy for regularization of work charged employees has been affirmed by the Honourable Supermen Court of Pakistan vide order dated 20.5.2011 passed in C.P No.1259-L of 2010 with following observations:

- a) Age of the employee at the time of initial recruitment.
- b) Whether the employee who continues to perform his duty on work charge has already not crossed the age of superannuation.
- c) How many of them have been employed for more than three years?
- d) How many employees have been hired against sanctioned post reserved for work charge?
- e) Whether these employees fulfill the criteria laid down for regular appointment.
- f) Whether the existing employees do not fulfill the prescribed requirements of the post presently, hired against.
- g) Whether the employees hired in this context were selected under any due process after due publicity of posts and determination of merit.

Chief Officer Municipal Corporation D.G Khan, regularized the services of 113 work charged employees since 2016 and paid salary amounting to Rs 29.088 million. The services of the employees were regularized without observing the criteria as given above. Furthermore, no open advertisement and merit determination was on record for the said employees. The services were regularized on the judgment of Labour Court where litigation clerks attended the cases instead of any senior officer. Further, the appointments were made when the writ challenging the decision of Labour Court was already under proceeding in Supreme Court of Pakistan. (Annexure-2/DGK)

Due to weak financial management, services of employees were regularized without observing requirements.

Non observance of requirements resulted in irregular payment of salaries of Rs 29.088 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends detailed investigation to find out the involvement of officers/officials in regularization of services of ghost employees and strict disciplinary action against the person(s) at fault.

[AIR Para:39]

## 2.4.6 Irregular expenditure without advertisement – Rs 28.692 million

According to Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Chief Officer Municipal Corporation Dera Ghazi Khan incurred an expenditure of Rs 28.692 million for purchase of various items without advertisement on PPRA website and two daily national newspapers i.e. English and Urdu. Furthermore, bills were split up to avoid tendering process. The detail is given below:

(Rupees in million)

Sr. No.	Nature of expenditure	Amount
1	Repair and maintenance of sewer lines, disposal works and other infrastructure	8.857
2	Miscellaneous contingent expenditure	5.547
3	Tentage for cattle market on Eid Uzuha	1.367
4	12 development schemes	12.921
	Total	28.692

Due to weak financial management, procurement was made without advertisement.

Non-compliance of the procurement rules resulted in irregular expenses of Rs 28.692 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Paras:1,3,13,31]

## 2.4.7 Irregular utilization of bailout package – Rs 25.336 million

According to the Government of the Punjab, Local Government & Community Development Department letter No. SO.DC&C (LG)5-6/2018 dated 11.01.2019, Bailout Package of Rs 100.00 million shall not be re-appropriated for any purpose other than mentioned objects. Furthermore, the Government of the Punjab Local Government & Community Development Department vide letter No. SO.DC&C (LG)5-6/2018 dated 02.03.2019, bifurcated the Bailout Package of Rs 100.00 million as under:

(a) Rs 50 million for purchase of machinery for sanitation and solid waste management.

- (b) Rs 15 million for M&R of roads
- (c) Rs 35 million for payment of pension liabilities.

Funds amounting to Rs 100.00 million as bailout package were credited to Account No.6510163107200038 of Municipal Corporation Dera Ghazi Khan for specific utilization. Scrutiny of record indicated that payment of Rs 34.954 million was made against pension liabilities vide cheque No. 7028268802 dated 02.04.2019 but no other payment against Bailout Package was made till 30.06.2019. Audit observed that balance of this account as per bank statement was Rs 39.710 million instead of Rs 65.046 (100-34.954) million which depicts that an amount of Rs 25.336 million was utilized unauthorized to defray expenditure or make payment to contractors without approval against the Bailout Package. The detail is given below:

(Rupees in million)

Sr. No.	Detail	Amount
	Machinery and Solid Waste Management	50.000
Funds Received	M&R of city roads	15.000
	Pension liabilities	35.000
	Total	100.000
Amount paid as p	34.954	
Residual amount	65.046	
Bank Balance on	39.710	
Unauthorized uti	25.336	

Due to weak financial management, specific fund of bailout package was utilized for the purposes not authorized.

Utilization of specific fund for other purpose resulted in irregular expenditure of Rs 25.336 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para:24]

## 2.4.8 Irregular payment to work charged establishment – Rs 16.890 million

According to Sr. No. 2 of Schedule of Wage Rates, 2017, appointment to a post included in this schedule may be made by the competent authority under delegation of financial powers rules 2016 subject to the following conditions:

- a) The post(s) shall be advertised properly in the leading newspapers.
- b) The recruitment to all the posts in the schedule shall be made on the basis of merit specified for regular establishment vide para 11 of the Recruitment Policy issued by S&GAD
- c) Terms and conditions of employment shall be governed under Rules 7.12 to 7.14 & 7.37 to 7.41 of DFR, Vol-III.
- e) The appointment may be made up to the end of the financial year or the duration of the project, which is earlier.

Chief Officer Municipal Corporation Dera Ghazi Khan made payment of Rs 16.890 million to 97 work charged employees during 2018-19. However, the recruitments were made without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters. joining reports etc. The detail is given below:

(Amount in rupees)

Detail		No. of	Rate	Period	Amount
Branch		<b>Employees</b>	Paid		
Water Supply	Chowkidar and	11	14,511		1,915,452
Urban	Valve Man	11	14,311	2019 10	1,913,432
Sanitation	Sanitation Sewer Men		14,511	2018-19	1,741,002
CO Unit	Sanitary workers	76	14,511		13,234,032
Total		97			16,890,486

Due to weak financial control, work charged employees were recruited and salaries were paid without observing codal formalities.

Non observance of codal formalities resulted in irregular expenditure of Rs 16.890 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 30]

## 2.4.9 Unjustified expenditure on POL – Rs 15.486 million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

Chief Officer Municipal Corporation Dera Ghazi Khan incurred expenditure of Rs 15.486 million during 2018-19 on account of POL. It was observed that tractors remained working throughout the year without functioning of meters. The entries in the logbooks were recorded on assumption basis instead of actual meter readings. The approved route by competent authority and movement register was not produced. The details are as under:

(Rupees in million)

Sr. No	Description	Amount
1	POL for Tractors	14.237
2	POL for Trucks	1.249
	Total	15.486

Due to weak internal controls, expenditure was incurred without functioning of meters.

Recording of POL consumption on assumption basis resulted in unjustified expenditure of Rs 15.486 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Paras:11,16]

### 2.4.10 Unjustified releases of security deposits - Rs 13.759 million

According to Clause 5.1(II)(d), of B&R Department Code, when a sum so held in deposit is ultimately paid to the contractor concerned, his acknowledgement should be set forth such particulars as would establish the settlement of this account in connection with the work concerned. It is further explained that security deposit register shall be maintained and any receipt and return will be debited and credited in the concerned account.

Chief Officer Municipal Corporation Dera Ghazi Khan made a payment of Rs 13.759 million during 2018-19 against refund of security to contractors. The security deposit register containing the detail of schemes and particulars of the contractors against whom the security amount was deducted was not maintained. No proof of security refunded to contractors was taken on record such as security deposit register or contractor ledger. The detail is given below:

(Rupees in million)

Sr. No.	Account No.	Period	Amount
1	0078-PLS-013448-000-8 BOP DGK	01.07.18 to 03.10.18	12.504
2	6510163349600015 BOP DGK	07.10.18 to 30.06.19	1.255
	13.759		

Due to weak financial management, securities were released without maintenance of security deposit register.

Payment of security deposits without maintaining record resulted in unjustified payment of 13.759 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends provision of proof of authentic release of security deposits besides fixing responsibility on the person(s) at fault.

[AIR Para:22]

## 2.4.11 Loss due to non-auction of collection rights of rickshaw stand – Rs 8.519 million

According to Rules 13&14 of the Punjab Local Government (Auctioning of Collection Rights) Rules, 2017, if the bid is not received equal to or above the reserve price in three attempts, the Mayor or Chairman shall place the matter before the House to (a) examine the reasonability of the bid; and (b) decide acceptance or rejection of the bid after recording reasons of its rejection or acceptance. As soon as approval from the House about the acceptance of bid is received, the Local government shall communicate the acceptance of bid to contractor.

Audit observed that Municipal Corporation D.G Khan auctioned collection rights of Rickshaw Stand for Rs 15.500 million during 2017-18 and all amount was recovered. During 2018-19, four attemps were made for auctioning this source of income with reserve price of Rs 12.077 million and at the 4<sup>th</sup> attempt maximum value of bid remained Rs 8.640 million which was less than reserve price. The Corporation management did not place the matter before the House to examine the reasonability and statreted departmental collection. However, collection of Rs 0.121 million only was shown through self-collection which caused loss of Rs 8.519 million (Rs 8.640 million – Rs 0.121 million).

Audit is of the view that due to weak financial management, revenue source was not auctioned.

Non auction of revenue source resulted in loss of Rs 8.519 million to the Corporation.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for non auctioning of source of revenue besides recovery of loss from the concerned.

[AIR Para:6]

## 2.4.12 Unauthorized incurrence of expenditure without detailed measurement – Rs 7.362 million

According to paragraph 4.5 of B & R Code, no payment should be made without detailed measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check. Moreover, as per Government of Punjab, Finance Department letter No RO(TECH) FD.18-23/2004 dated 21.09.2004, the rate analysis for the item rates (non standardized shall be prepared by the XEN clearly giving the specifications of the material used and approved by the competent authority to accord technical sanction (not below the rank of S.E) before the work is undertaken.

Chief Officer Municipal Corporation, Dera Ghazi Khan executed three schemes valuing Rs 7.362 million but either the execution was not recorded in the measurement books (MBs) or the measurements were recorded without mentioning area, location or zone and even the start and end point of each work was not mentioned. Non standardized items were utilized in the schemes without approval of rate analysis from the competent authority. The details are as under:

(Rupees in million)

Sr. No.	Name of Scheme	Amount	Remarks
1	Misc. Repair and provision of RCC lines, sewer lines, man hole covers etc.	3.889	Schemes were executed without record on MBs
2	Uplifting of solid waste management/garbage	1.994	No detailed
3	Providing and installation iron dust bins	1.479	measurement was given on MBs
	Total	7.362	

Due to weak internal control, schemes were executed without detailed measurement.

The payment without detailed measurement resulted in doubtful expenditure of Rs 7.362 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault and recovery, if so established.

[AIR Paras:2,32,36]

## 2.4.13 Unjustified retention of taxes in DDO Account - Rs 7.133 million

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

Chief Officer Municipal Corporation D.G Khan deducted an amount of Rs 7.133 million at source against Income Tax, General Sales Tax, Provincial Sales

Tax and PHA (Parks and Horticulture Authority) contribution but did not deposit well in time and retained unauthorized. (Annexure-3/DGK)

Due to weak financial management, amounts deducted at source was transferred to the relevant accounts.

Non-transfer of withheld taxes and PHA contribution resulted in unjustified retention of funds in DDO account.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides transfer funds to the departments concerned.

[AIR Para:26]

## 2.4.14 Loss due to non recovery of map fee and commercial charges - Rs 4.679 million

According to Municipal Corporation, Dera Ghazi Khan Notification No. L-7532dated 01.06.2017, following fees were approved:

Sr. No.	Description	Rate	
1	Residential Building Map fee	Rs 5 per Square Feet Covered Area Rs 5% scrutiny fee	
2	Commercial Building Map fee	Rs 10 per square foot Covered Area Rs 5% scrutiny fee	

Chief Officer Municipal Corporation Dera Ghazi Khan, did not take any action to recover map fee and commercial charges amounting to Rs 4.679 million from the owners of residential and commercial buildings established in the area of MC Dera Ghazi Khan. (Annexure-4/DGK)

Due to weak financial controls, map fee and commercial charges were not recovered.

Non recovery of map fee and commercial charges resulted in loss of Rs 4.679 million to MC.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends recovery of Rs 4.679 million from the defaulters besides fixing responsibility on the person(s) at fault.

[AIR Para:29]

## 2.4.15 Irregular expenditure due to lapse of technically sanctioned estimates – Rs 3.075 million

According to Rule 5 (13) of the Punjab Local Government (Works) Rule 2017, an estimate for maintenance of work shall lapse on the expiry of the relevant financial year.

Chief Officer Municipal Corporation Dera Ghazi Khan executed three schemes costing Rs 3.075 million during 2018-19. Audit observed that these schemes were technically sanctioned during financial year 2017-18 but the schemes remained incomplete till the close of financial year. The incurring of expenditure to complete the schemes without fresh TSE resulted in irregular expenditure. The details are as under:

(Amount in Rupees)

Sr. No.	Scheme	Work order No.	Work order date	Completion date as per agreement	Completion period	MB/Page	Amount
1	Restoration and repair of sewer line city DGK	2863	10.04.18	10.05.18	2018-19	30/42-48	1,990,000
2	Restoration and repair of sewer line Ghulam Fareed	3101	01.06.18	30.06.18	2018-19	2908/ 53-68	500,000
3	Restoration sewer Dr. Abdul Rehman	3088	26.05.18	24.06.18	2018-19	3068/ 1-13	585,000
Total						3,075,000	

Due to weak financial management, expenditure was incurred without fresh TSE.

Incurring of expenditure without fresh TSE resulted in irregular expenditure of Rs 3.075 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para:35]

### 2.4.16 Loss due to non imposition of penalty – Rs 1.897 million

As per Clause-2 of Contract Agreement, if contractor failed to complete the work within stipulated / extended period, he was required to be penalized @ 1% to 10% of the agreement amount for delayed completion of work.

Chief Officer Municipal Corporation Dera Ghazi Khan did not impose penalty of Rs 1.897 million during 2018-19 upon the contractors who failed to complete the works within time limit. (Annexure-5/DGK)

Due to weak financial management, penalty was not imposed on the contractors who failed to complete the works within stipulated time period.

Non imposing of penalty upon contractor resulted in loss of revenue Rs 1.897 million and putting the completion of schemes at risk.

The matter was reported to the Chief Officer in March, 2020. DDO did not submit replies.

Audit recommends fixing responsibility on the person(s) at fault besides imposition and recovery of penalty for delay in completion of works.

[AIR Para:34]

#### 2.5 Others

## 2.5.1 Unauthorized payment through single DDO – Rs 234.978 million

According to Rule 2(1)(m) of the Punjab Local Government (Accounts) Rules 2017, PAO shall designate the officer(s) as DDO to prepare estimate of expenditure and to incur expenditure and to make disbursement of amount so withdrawn in respect of the local government or an office or institution under the supervision and management of the local government. Moreover, rule 12(f) of ibid states that head of finance office shall perform the duties as co-signatory with the Accounts Officer and Chief Officer.

During audit of Municipal Corporation Dera Ghazi Khan for the financial year 2018-19, it was observed that irregular and unjustified DDO power was assigned to MO (Finance) as cheques for expenditure of Rs 234.978 million were issued to MO (Finance) by the Account/Audit branch. Thereafter, all the payments were made by MO (Finance) from his DDO bank account as single signatory instead of assigning the DDO powers to each head of office. (Annexure-6/DGK)

Audit is of the view that due to weak financial management, the rules for disbursement payments by MC were not observed.

Non-observance of rules for incurring expenditure and payments from Local Government accounts resulted in unauthorized payment of Rs 234.978 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

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

[AIR Para: 45]

### 2.5.2 Non-achievement of revenue collection targets - Rs 108.759 million

According to Rule 12 of the Punjab Local Governments (Budget) Rules 2017, the Collection Officer shall prepare the estimates for receipts diligently and accurately keeping in view the key performance indicators. All material reasons and circumstances relied upon, while adopting the figures for the annual estimates of next financial year shall be recorded clearly.

Chief Officer, Municipal Corporation Dera Ghazi Khan could collect revenue amounting to Rs 22.754 million against budgeted target of Rs 131.513 million during 2018-19 which resulted in shortfall of revenue amounting to Rs 108.759 million. The detail is given below:

(Amount in Rupees)

Sr.	Detail Descipt Head	Revised	Target achieved		Target Non-	
No.	Detail Receipt Head	Targets	Amount	% avg.	Amount	%avg.
1	C0388007 - License fee – others	500,000	-	0%	500,000	100%
2	C0388016 - General Bus Stand fee	11,513,181	10,181,284	88%	1,331,897	12%
3	C0388020 - Riksha/Motorcycle/ Bicycle Stand fee	11,500,000	2,827,571	25%	8,672,429	75%
4	C0388029 - Conversion Fee for change in building use	80,000,000	-	0%	80,000,000	100%
5	C0388047 - Receipts on account of sale of water – residential	10,000,000	5,968,364	60%	4,031,636	40%
6	C0388048 - Receipts on account of sale of water – commercial	10,000,000	2,800,097	28%	7,199,903	72%
7	C0388049 - Receipts on account of sale of water – industrial	5,000,000	-	0%	5,000,000	100%
8	C0388051 - Receipts on account of sale of water - through tankers	300,000	-	0%	300,000	100%
9	C0388056 - Receipts from public latrines	1,200,000	977,220	81%	222,780	19%
10	C0388057 - Sanitation Fee/	500,000	-	0%	500,000	100%
11	C0388071 - Registration/ Enlistment of Contractors	1,000,000	-	0%	1,000,000	100%
	Total	131,513,181	22,754,536	17%	108,758,645	83%

(Data Source: Budget Book)

Due to weak financial management, revenue collection targets were not achieved.

Non-achievement of revenue collection targets resulted in less realization of income amouning to Rs 108.759 million.

The matter was reported to the Administrator and PAO during March, 2020 but no reply was submitted.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 42]

# 3. Municipal Corporation Faisalabad CHAPTER 3.1

#### Sectoral Analysis of Municipal Corporation, Faisalabad

Sectoral analysis of Municipal Corporation, Faisalabad (MCF) was carried out on the basis of annual performance of MCF in different sectors during financial year 2018-19 and includes analysis regarding utilization of financial resources, service delivery issues and targets & their achievements.

#### **Analysis of Targets and Achievements**

No mechanism was defined by the management for setting key performance indicators and maintenance of record for evaluating achievements. However, targets and achievements in respect of Revenue Collection are given below:

(Rupees in million)

Description	Target 2018- 19	Achievement 2018-19	Shortfall (% age)	Remarks
License fee Weekly Bazars	4.500	3.584	20%	Target not achieved
License fee (NOC)- others	3.000	0.815	73%	Target not achieved
Parking fee	40.000	0.000	100%	Target not achieved
Fee for approval of Building/Construction Plan	30.000	24.209	19%	Target not achieved
Fine for Encroachments (land branch)	2.500	1.270	49%	Target not achieved
Enforcement ((ticketing)	3.000	1.759	41%	Target not achieved
Rent of municipal Property	15.200	12.227	20%	Target not achieved
Magisterial Fee (Fine and Penalties by Judicial Magistrate)	1.000	0.137	86%	Target not achieved

From the analysis of revenue collection targets and achievements of Municipal Corporation Faisalabad (MCF), it was observed that MCF could not achieve revenue collection targets against license fee, parking fee, building plan approval fee, fine for encroachments, enforcement fine, magisterial fee and rent of municipal properties. Furthermore, internal controls and monitoring mechanism regarding revenue collection especially from licensing, enforcement and weekly bazars were very weak and even periodical surveys were not conducted / demand & collection registers were not maintained which lead to vulnerability to leakage of revenue.

#### **Service Delivery Issues**

No mechanism was defined by the management for setting key performance indicators in respect of service delivery. However, service delivery issues in respect of funds utilization for development of municipal infrastructure, assets management, spatial planning and human resource management are given below:

#### a) Service delivery issues regarding Municipal Infrastructure:

(Rupees in million)

Description	Target 2018-19	Actual 2018-19	Unutilized (% age)	Remarks
Electrification, plumbing and other infrastructure	179.800	27.548	85%	Target not achieved
Purchase of I.T. Equipment	3.805	0.068	98%	Target not achieved
Procurement of Software	0.850	1	100%	Target not achieved
Purchase of Transport	70.760	1	100%	Target not achieved
Purchase of Plant and Machinery	29.650	0.398	99%	Target not achieved
Provision of Municipal Infrastructure	2.500	0.398	84%	Target not achieved
ADP schemes for construction of roads, streets, provision of street lights etc.	1,581.637	467.072	70%	Target not achieved
Transport (Repairs)	28.900	1.821	94%	Target not achieved
Repair and maintenance of Municipal Infrastructures	10.400	1.821	82%	Target not achieved
Repair & maintenance of roads	50.000	2.480	95%	Target not achieved

From the analysis of funds utilization for infrastructure development / improvement by Municipal Corporation Faisalabad (MCF), it was observed that MCF could not ensure optimal utilization of funds for electrification / plumbing

infrastructure, purchase of plant, machinery, equipment, transport, IT equipment including software, infrastructure development such as construction/improvement/ repair of roads, streets, transport, street lighting etc. which resulted in non-provision of requisite municipal infrastructure and non-achievement of envisaged benefits.

#### b) Service delivery issues in respect of Asset Management:

Assets management by the administration of Municipal Corporation, Faisalabad was very weak due to which a number of properties, under the administrative control of MCF, worth billions of rupees, were illegally occupied / encroached by some culprits and most of them had gone to litigation due to poor performance of the Regulation Wing / Legal Advisors of MCF. Further, maximum possible rent at market rent rate was not being collected from the leased out properties. Furthermore, periodical physical verification of assets / properties was also not carried out.

#### c) Service delivery issues in respect of HR Management:

Sr.	D ::		No. of Post	s
No.	Designation	Sanctioned	Filled	Vacant
1	Chief Officer / Municipal Officers	6	6	0
2	Land Officer	1	1	0
3	Superintendent	10	9	1
4	Head Clerk / Assistant	34	22	12
5	PA/ PS / Stenographer	4	3	1
6	Head Draftsman	1	0	1
7	Building Surveyor	2	1	1
8	Building Inspector	4	2	2
9	Drafts Man	3	2	1
10	Clerical Staff	179	154	25
11	Encroachment Inspector	2	2	0
12	Light Inspector	2	2	0
13	Sanitary Supervisor	1	1	0
14	Technical Support Staff	40	37	3
15	Drivers	58	49	9
16	Matt / Baildar	94	84	10
17	Class-IV (Naib Qasid/Qasid/ Chowkidar etc.)	135	122	13
18	Sanitary Worker	16	11	5
	Total	592	508	84

From the analysis of sanctioned and filled posts of Municipal Corporation, Faisalabad, it was observed that all the key posts expect the posts of Head Draftsman, Building Inspectors, Building Surveyors, draftsmen were filled but performance of the Municipal Corporation was not up to the mark despite availability of proper human resource.

#### d) Service delivery issues in respect of Spatial Planning:

Management of Municipal Corporation, was responsible for preparing spatial plans for the Local Government including plans for land use and zoning, after due process of dissemination and public enquiry, incorporating modifications on the basis of such inquiry but no spatial plan was prepared / produced to Audit.

#### **Expectation Analysis and Remedial Measures**

Chief Officer Municipal Corporation, Faisalabad was responsible for preparing realistic budget estimates, setting and achieving key performance indicators but he failed to do so. The overall performance of the Municipal Corporation regarding achievement of revenue collection targets, utilization of funds meant for infrastructure development/improvement, provision of municipal services, spatial planning, execution of development plans and human resource management, was not satisfactory.

The performance of MCF regarding compliance of rules and regulations, was also not satisfactory as irregularities amounting to Rs 1,135.723 million were pointed out during audit of Financial Year 2018-19. Furthermore, performance of MCF regarding asset management / anti-encroachment activities was not up to the mark and properties worth billions of rupees remained encroached besides non-realization of market-based rent from the leased-out properties.

#### **Suggestions / Remedial Measures**

Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and non-development funds. This can be checked by holding

- accountable those who are responsible for such irregularities at appropriate forums.
- Establishing and strengthening of internal control system and proper implementation of the monitoring system should be ensured.
- Making concrete efforts for recovery of all outstanding receipt besides realization of maximum possible income from all sources.
- Rationalization of budgeting with respect to utilization.
- Observing all applicable rules and regulations of the Government of Punjab as well.
- Ensuring timely completion of development works in order to take benefits of already incurred expenditure.
- Making utmost efforts for vacation of encroached properties and utilization of these properties in the best public interest.

#### **CHAPTER 3.2**

#### **Municipal Corporation, Faisalabad**

#### 3.2.1 Introduction

Municipal Corporation, Faisalabad manages following administrative offices:

Description	No. of Offices
Chief Officer	01
Municipal Officer (Finance)	01
Municipal Officer (Infrastructure)	01
Municipal Officer (Services)	01
Municipal Officer (Planning)	01
Municipal Officer (Regulations)	01

According to Block Wise Provisional Summary Results of 6<sup>th</sup> Population & Housing Census-2017, total population in the limits of Municipal Corporation, Faisalabad was 3,204,726 individuals and total number of households were 506,870.

The following table shows detail of total and audited formations of Municipal Corporation Faisalabad:

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure Audited FY 2018-19	Revenue Receipts Audited FY 2018-19
1	Formations	01	01	525.889	656.976
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities/Autonomous Bodies etc. under the PAO	1	-	-	1
4	Foreign Aided Projects (FAP)	-	-	-	-

### 3.2.2 Comments on Budget & Accounts (Variance Analysis)

To achieve the targets assigned to the PAO by Government of the Punjab, financial resources, as given on the following page, were made available to the Municipal Corporation, Faisalabad during FY 2018-19.

(Rupees in million)

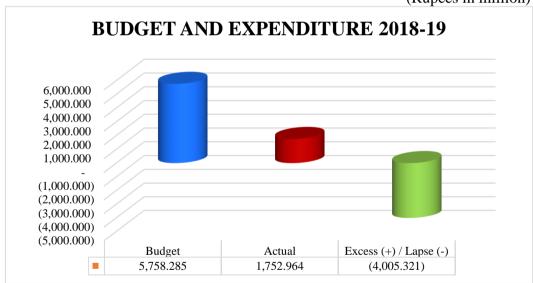
2018-19	Budget	Actual	Excess / (Savings)	Savings (Per Cent)
Salary	2,042.972	328.744	(1,714.228)	84%
Non-Salary	1,930.876	929.601	(1,001.275)	52%
Development	1,784.437	494.619	(1,289.818)	72%
Total Expenditure	5,758.285	1,752.964	(4,005.321)	70%
Receipts	2,931.154	2,189.920	(741.234)	25%

(Source: Annual Accounts 2018-19)

As per Annual Accounts 2018-19 of the Municipal Corporation, Faisalabad, total budget (Development & Non development) was Rs 5,758.285 million. Against the final budget, total expenditure of Rs 1,752.964 million was incurred by the Municipal Corporation during July, 2018 to June, 2019. A lapse of Rs 4,005.321 million came to the notice of Audit due to inefficient financial management by the Authorities. No plausible explanation was provided by the PAO and management of Municipal Corporation (Annexure-B).

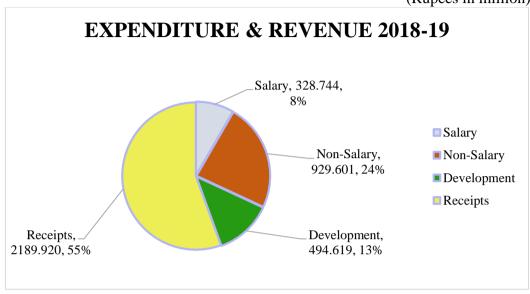
Graphical presentation of budget & expenditure is given on the next page.

(Rupees in million)



Graphical presentation of expenditure & revenue is as under:

(Rupees in million)



### 3.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 908.882 million were raised as a result of this audit. This amount also includes recoverable Rs 306.073 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural Irregularities	-
A	HR/Employees related irregularities	-
В	Procurement related irregularities	196.785
С	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	681.162
5	Others	30.935
	Total	908.882

### 3.2.4 Comments on the Status of Compliance with PAC Directives

The Audit Report pertaining to following year was submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee so far.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	35	PAC not constituted

#### **Audit Paras**

#### 3.3 Procedural Irregularities

### 3.3.1 Irregular expenditure on LED street lights – Rs 103.523 million

According to Rule 5 (7 & 8) of the Punjab Local Governments (Works) Rules, 2017, the Development Committee of Municipal Corporation shall exercise the powers of according administrative approval of the work up to Rs 20 million. Furthermore, according to Rule 10 of the Rules ibid read with Sr. No. 1 (a)(iv) of the Second Schedule to Rule 3(1) of the Punjab Delegation of Financial Powers Rules, 2016, Municipal Officer (Infrastructure) was authorized to grant technical sanction to original works up to Rs 15 million.

Development Committee and Municipal Officer (Infrastructure) of Municipal Corporation, Faisalabad accorded administrative approval and technical sanctions respectively to a development scheme costing Rs 103.523 million by splitting the scheme into 16 components to keep the cost of each component within limits of their delegated powers. The contract was awarded to the bidder who did not submit authorization certificate of manufacturer along with bid. Subsequently, documents were managed just to show such authorization as was evident from photocopy of the typed covering letter of bidder dated 08.08.2017 in which hand written serial number "6", regarding submission of authorization certificate, was inserted (in original ink instead of photocopy). This certificate was also shown to be original as colored stamp was affixed on it but signatures were not in original and were apparently pasted from some image. Furthermore, complete record including technical bids of all the bidders, constitution of technical/grievance committee, complete files of 15 components, installation points, drawings along with evidence for actual installation of lights etc. was not made available for Audit scrutiny. (Annexure-1/FSD)

Due to misuse of authority, expenditure was incurred by splitting the cost to avoid approval of higher authorities besides manipulating the documents.

Splitting cost of works to avoid approval of higher authorities and manipulation of documents resulted in irregular expenditure of Rs 103.523 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Para: 4]

### 3.3.2 Irregular payment of non-standardized items – Rs 24.729 million

According to Government of the Punjab, Finance Department instructions vide letter No. RO(Tech)FD-18-23/2004 dated 21.09.2004 read with Notification No.RO(TECH)FD-2-3/2004 dated 02.08.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer on the basis of input rates of relevant quarter placed at website of Finance Department and approved by the Competent Authority not below the rank of Superintending Engineer/Chief Engineers. However, the finished rate of an item of work shall not exceed the market rate of that item in the area/district.

Audit observed that Municipal Officer (Infrastructure), Municipal Corporation, Faisalabad accorded technical sanction to the estimates of six civil works for providing / fixing of LED street lights, purchase of material for street lights, construction / upgradation of graveyard and improvement of residence of Chief Officer. Contrary to the above, payment of Rs 24.729 million was made against execution of non-standardized items without approval of analysis of rates and technical sanction of estimates by the competent authority i.e. Chief Engineer. (Annexure-2/FSD)

Due to dereliction of duties, non-standardized items were executed without approval of the competent authority.

Execution of non-standardized items without sanction / approval from the competent authority resulted in irregular payment amounting to Rs 24.729 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

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

[AIR Para: 9]

### 3.3.3 Irregular execution of works without maintaining history – Rs 18.373 million

According to Paras 2.36 and 2.6 of the Buildings and Roads (B&R) Department Code, projects for roads when submitted for sanction should be accompanied by report detailing history, design, scope, rates, specifications, references, cost, mode of execution etc. Furthermore, according to Rules 7 & 9 of the Punjab Local Government (Works) Rules, 2017, local government engineer shall prepare the rough cost estimate or PC-I for the scheme after inspecting the site and certifying the feasibility of the scheme by incorporating images or photographs and shall get it vetted from the technical sanctioning authority. A draft scheme shall specify detailed history of the scheme including nature and location of the schemes; full particulars of the works to be executed; justification for the scheme; the benefits and returns from the scheme and such other particulars as prescribed in the standard PC-I.

Municipal Officer (Infrastructure) Municipal Corporation, Faisalabad got executed two works for construction of PCC and construction / improvement of a road during 2017-19 and incurred expenditure of Rs 18.373 million. The details are given on next page:

(Rupees in million)

Sr. No.	Name of Scheme	
1	Construction of PCC Street No. 11 to 17 Malik Nadir Wali, Mohallah Haiderabad	9.387
2	Construction / improvement of road Azhar Town, Shamasabad, Yousafabad	8.986
	Total	18.373

However, works were executed and expenditure was incurred without maintaining following record:

- i. Roads and streets maintenance register showing previous repairs, maintenance period, projected life, schedule of next repairs etc.
- ii. Rough cost estimates showing detailed history, requirement, feasibility and sustainability of schemes with images of photographs.
- iii. Unjustified items of excavation, removal and disposal of malba in huge quantities with elevation of 18 inches were provided and paid without incorporating site images/photographs and without justifying its existence with almost same thickness on the entire surface.

Due to weak monitoring mechanism, civil works were executed without maintaining previous record and history.

Execution of schemes without maintaining previous record and history resulted in irregular expenditure of Rs 18.373 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 25]

# 3.3.4 Execution of works without approved job mix formula – Rs 16.856 million

According to Government of the Punjab, Communication & Works (C&W) Department letter No.PA/Secy.(C&W)26-5/2009 dated 25.05.2009, Job Mix Formula (JMF) for asphalt base course and asphalt wearing course must invariably be approved from Road Research & Material Testing Institute (RR&MTI). After its approval, it must be strictly followed at site and no deviation be allowed under any circumstances. Furthermore, according to Government of the Punjab, Finance Department Notification No.RO.(Tech)FD.2-3/2004 dated 02.08.2004, the rate of item of carpeting shall be fixed by the Chief Engineer on the basis of different percentages of bitumen i.e. 3% to 6%. However, payment will be made to contractor as per JMF or bitumen used in the work.

Municipal Officer (Infrastructure), Municipal Corporation, Faisalabad executed 11 works for construction/repair/improvement of roads during 2017-19. However, premixed carpeting costing Rs 16.856 million was laid on roads without formulation and approval of JMF from the RR&MTI. Furthermore, payment against carpeting was made on the basis of 4% bitumen without laboratory test reports certifying percentage of bitumen. (Annexure-3/FSD)

Due to negligence, carpeted roads were constructed without approval of JMF from RR&MTI.

Non-approval of JMF and payment without assurance of quality resulted in irregular expenditure of Rs 16.856 million on premixed bituminous material for carpeted roads.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

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

[AIR Para: 10]

### 3.3.5 Irregular award of collection rights of slaughter house fee – Rs 15 million

According to Rule 7 of the Punjab Local Governments (Auctioning of Collection Rights) Rules, 2016, the Local Government shall notify an auction committee for conducting the auction with the approval of the House. Furthermore, according to Rule 27 (3) of the Rules ibid, the surety shall furnish a bank statement for the preceding six months showing a bank balance equivalent to the amount of the surety or documents of property equivalent to the amount of surety as mentioned in Contract Agreement Clause 3 (ii).

Chief Officer, Municipal Corporation, Faisalabad awarded collection rights of Slaughter House Madan Pura for Rs 15 million to a contractor during 2018-19. Audit observed the following irregularities in auction process:

- Contract was awarded upon submission of documents of land measuring 3 Marla 4 Sarahi situated at Chak No. 123 JB. The value of this property was Rs 0.646 million as per valuation table for the year 2018-19 whereas minimum surety required for execution of contract was Rs 15 million.
- ii. Auction committee for conducting the auction with the approval of House was not notified. However, note sheet for noting dated 19.05.2018 indicated that five politicians (Chairmen of City Councils) were included in auction committee without involvement of CO and MO (F) etc.
- iii. Apparently transparency of auction process was doubtful because same bid price i.e. Rs 14,700,000 was shown to be offered by two contractors during live auction which was not understandable hence, illogical.
- iv. Signatures shown to be affixed by the highest bidder in the bid sheet did not match with signatures affixed on agreement and CNIC.

Due to weak internal controls, contract for collection rights was awarded in doubtful manner and that too by obtaining surety of meagre value.

Awarding of collection rights in doubtful manner and without obtaining surety of required value resulted in irregular award of collection rights amounting to Rs 15 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter for fixing responsibility on the person(s) at fault besides its regularization from the competent authority.

[AIR Para: 29]

#### 3.3.6 Irregular expenditure on POL – Rs 12.451 million

According to Section 49 (Appendix-14) of PFR-Vol-II, record of petrol, oil, lubricants and spare parts should be maintained separately for each vehicle. Full particulars of journey, distances between two places and purpose of journey indicating the brief particulars of the journey performed should be recorded in log book. Furthermore, according to Government of the Punjab, Services & General Administration Department (Transport Pool) letter No. MTO(S&GAD)AT-II/2-9/2006 dated 26.12.2008, necessary arrangements were required for sealing of speedometer/milometer of all the vehicles under use in Government offices to minimize the chances of pilferage/misappropriation of fuel to save Government exchequer.

Chief Officer, Municipal Corporation, Faisalabad incurred expenditure of Rs 12.451 million on POL of vehicles, generators, dewatering sets etc. during 2018-19. Audit observed that POL was drawn without getting the speedometers / log meters sealed from the quarters concerned. Furthermore, log books were not made available to Audit for scrutiny of genuineness of the expenditure incurred.

Due to weak monitoring mechanism, POL was being drawn without sealing of speedometers / log meters.

Expenditure on POL without getting the speedometers / log meters sealed and non-maintenance of log books resulted in irregular expenditure of Rs 12.451 million besides enhancing the chances of POL pilferage.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides regularization of expenditure from the competent authority.

[AIR Para: 32]

### 3.3.7 Unjustified payment for excavation and removal of malba – Rs 4.628 million

According to Para 1.58 of the West Pakistan B&R Department Code, Divisional Officers are immediately responsible for the proper maintenance of all works in their charge and for the preparation of projects, designs and estimates, whether for new works or repairs. It is also part of their duties to organize and supervise the execution of works and to see that they are suitably and economically carried out. Furthermore, according to Rules 7 & 9 of the Punjab Local Government (Works) Rules, 2017, local government engineer shall prepare the rough cost estimate or PC-I for the scheme after inspecting the site and certifying the feasibility of the scheme by incorporating images or photographs. A draft scheme shall specify detailed history of the scheme including nature and location of the schemes; full particulars of the works to be executed; and such other particulars as prescribed in the standard PC-I.

Chief Officer, Municipal Corporation, Faisalabad incurred expenditure of Rs 4.628 million for excavation, removal and disposal of malba from six civil works regarding construction / improvement of roads, PCC and tuff tiles

(Annexure-4/FSD). Audit observed that unjustified execution of excavation and removal of malba was shown to be made and paid accordingly due the following reasons:

- Existence of malba with same thickness i.e. 20.25 inches was shown in the estimate on the entire surface of the road and same copy paste entry was made in the measurement book without justifying dumping of malba with same thickness / elevation and without making RD wise record entries in the Measurement Book.
- Scarifying of metaled road with equal thickness of two inches from entire surface of the road was shown which indicated that road was already in good condition with road metal of 2 inches but its re-execution was shown by providing new base course.
- Removal and disposal of malba was shown at a distance of three miles without preparing lead chart and without identifying disposal site.
- Dismantling, excavation, removal and disposal of malba / existing structure with almost equal elevation was shown for making payments against all these works and that too without incorporating site images/photographs.

Due to weak monitoring mechanism and negligence, unnecessary items were provided in estimates.

Provision of unnecessary items and payment thereof resulted in unjustified and infructuous expenditure of Rs 4.628 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 11]

# 3.3.8 Irregular expenditure on improvement of residential building - Rs 1.225 million

According to Part-II of the Second Schedule of Rule 3(1)(c) of the Punjab Delegation of Financial Powers Rules, 2016, for ordinary and special repairs to residential buildings, Executive Engineer and Chief Engineer are competent to accord technical sanction up to Rs 100,000 and Rs 500,000 respectively in case of each building during a year. Furthermore, according to Paras 2.50 & 2.51 of the West Pakistan Buildings and Roads Department Code, Standard Measurement Book should be kept in the office of each Divisional Officer, showing the detailed measurements of each kind of work. Special repairs should be provided for by special estimates prepared when necessary.

Municipal Corporation, Faisalabad incurred expenditure of Rs 1.225 million on improvement of residence of Chief Officer during 2018-19. However, incurrence of expenditure was held irregular on the following grounds:

- 1. Estimate was sanctioned by the Local Government Engineer beyond his delegated powers of Rs 0.100 million.
- 2. Expenditure amounting to Rs 0.807 million was incurred on non-scheduled / inadmissible / luxurious items like UPS, battery, fans, geyser, wall paneling, SMD lights etc. Further, no dismantlement / removal of already existing items was shown.
- 3. Standard Measurement Book describing plinth area and capital cost of the existing building was not maintained.
- Complete record regarding history of previous repairs was not maintained due to which authenticity of expenditure could not be ascertained regarding planned life of the executed work and actual requirement of maintenance and repair with reference to previous repairs;
- 5. The ceilings provided in the yardstick on the basis of plinth area finalized by Finance Department, were also not observed.

Due to mismanagement and poor monitoring mechanism, estimate was sanctioned beyond delegated powers and expenditure was incurred without maintaining proper record.

Execution of work with unauthorized sanction and without keeping proper record resulted in irregular expenditure amounting to Rs 1.225 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 27]

#### 3.4 Value for Money and Service Delivery Issues

# 3.4.1 Blockage of funds due to non-completion of parking plaza – Rs 299.312 million

According to Section 3 of the Punjab Local Government Act, 2013, a District Council, Municipal Corporation or Municipal Committee shall succeed the rights, assets and liabilities of the City District Government, District Government and Town/Tehsil Municipal Administrations which fall within the area of the District Council, Municipal Corporation or Municipal Committee. Furthermore, according to Section 87 (y & z) of the Act ibid, a Municipal Corporation shall manage properties, assets and funds vested in the local government and develop and manage schemes, including site development.

Audit observed that construction of parking plaza cum shopping mall at old Mayor House, Faisalabad was stopped since dissolution of City District Government and succession of its assets by Municipal Corporation, Faisalabad. The project was approved in July, 2015 at cost of Rs 1,513 million. However, its execution was stopped since December, 2016 after incurring expenditure of Rs 299.312 million due to non-availability of funds. According to minutes of meeting dated 28.03.2019, under the Chairmanship of Chairman, P&D Board, the project was to be financed through lease of saleable area of shopping mall but due to non-visible impact of the plaza, the same could not be materialized as apparent status of plaza could not attract the public / investors. It was also decided in the said meeting that funding of the scheme would be provided from the development budget as a loan and Municipal Corporation will return the same through revenue generation from the project. However, no progress regarding resuming of execution was forthcoming from the record.

Due to weak financial management, execution of the work was abandoned after incurring huge amount of expenditure.

Abandonment of work after incurring expenditure amounting to Rs 299.312 million resulted in blockage of public resources.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends concrete efforts for early completion of work besides fixing responsibility on the person(s) at fault.

[AIR Para: 12]

### 3.4.2 Loss due to abandonment of claims of revenue – Rs 81.493 million

According to Rule 7 (g) of the Punjab Local Government (Budget) Rules, 2017, the Collecting Officer shall prepare statement of arrears, if any, at the beginning of each financial year by carrying them forward from previous financial year and include the same in the demand statement of the next financial year. Arrears would be reflected as receipts in Form BDR-4 but not to be reflected on balance side till actual recovery. Furthermore, according to Rule 3(b) of the Punjab Local Government Act, 2013, Municipal Corporation shall succeed the rights, assets and liabilities of the City District Government and Town/Tehsil Municipal Administration which fall within the area of the Municipal Corporation.

Audit observed that administration of Municipal Corporation Faisalabad omitted / abandoned claims of arrears of revenue amounting to Rs 81.493 million on account of license fee, rickshaw fee, cattle mandi fee, advertisement tax, immovable property tax etc. as these arrears were neither reflected as receipt in the annual budget for the financial year 2018-19 nor efforts were made for their recovery. (Annexure-5/FSD)

Due to prevalence of financial indiscipline, demand for recovery of arrears was not created and shown in the annual budget.

Non-creation of demand of arrears in the budget and non-recovery of arrears resulted in abandonment of claims of revenue amounting to Rs 81.493 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides making strenuous efforts for recovery of arrears amounting to Rs 81.493 million from the concerned.

[AIR Para: 35]

#### 3.4.3 Encroachment on Government properties – Rs 63.043 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, the manager shall prevent use of the property for any purpose and in any manner other than the specified purpose and the specified manner; be vigilant about encroachments on, or wrongful occupation of, the property and in case of encroachment or wrongful occupation, take necessary steps for the removal thereof and prevent the property against nuisance, damage or misuse. Furthermore, according to Government of the Punjab, LG & CD Department letter No. SO. Estate (LG) 2-1/2013 (P) dated 26.09.2018, high level committees were constituted to recover all the dues from the illegal possessors after evaluating all such properties at current rates, make recoveries on urgent basis and in case of noncompliance get the state lands vacated in the best public interest.

Audit observed that in the year 1962 Dhobi Ghat was relocated on land measuring 33 kanal 12 marlas situated at Jhang Road / Bakar Mandi Road, Chak No. 220 RB, Faisalabad City and as per immovable property register the land of this new Dhobi Ghat was under the administrative control of Municipal Corporation, Faisalabad. However, the contents of the report submitted by the then Town Municipal Officer, TMA Faisalabad City to the DCO Faisalabad vide letter No. LB/138/C dated 08.11.2005 and report submitted by the DCO Faisalabad in compliance of the orders dated 19.09.2011 of the Honorable Lahore High Court, Lahore, reflected that land measuring 63 marlas 4 sarsahi was illegally occupied by some culprits and even some of them had managed / prepared forged / bogus documents for the same. It was also submitted by the DCO, Faisalabad in the above

referred report that land measuring 18 kanal 10 marlas was under the use of 15 Dhobies (washer men) but no rent was found recovered / deposited into the account of Municipal Corporation. Furthermore, land measuring 1 kanal and 2 marlas situated near Railway Crossing No. 9, Mall Godown at Chak No. 212 RB was also occupied by some culprits. The current value of these illegally occupied properties was Rs 63.043 million. The details are given below:

(Rupees in million)

Sr. No.	Location	Measurement of Illegally Occupied Land	*Rate per Marla	Amount	
1	Dhobi Ghat at Chak 220/RB	63 Marlas 4 Sarhahi	0.7128	45.223	
2	Railway Crossing No. 9 Chak 212/RB	22 Marlas	0.810	17.820	
	Total				

<sup>\*</sup>Rate as per Notification dated 23.07.2019 issued by Federal Board of Revenue

Due to weak assets management, land was illegally occupied by the culprits and rent of land was also not being recovered.

Illegal occupation of land valuing Rs 63.043 million resulted in loss to the Government / Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends investigation of the matter and strenuous efforts for early vacation of illegally occupied land besides fixing responsibility on the person(s) at fault.

[AIR Para: 13]

### 3.4.4 Less realization of rent due to non-auction of site of petrol pump – Rs 55.306 million

According to Rule 18 of the Punjab Local Government (Property) Rules, 2003, a local government shall grant lease of immovable property through open auction for the purposes of establishment of petrol pump, CNG station or service

station. The maximum period of lease of immovable property under this rule shall be 30 years but the initial lease period shall not be more than 15 years and for the remaining period, the lease period shall not be extended for more than ten years at one time. Where the initial or extended period of lease has been expired, the local government may grant further extension of the lease period remaining within the maximum lease period on the current market rent assessed by the District Rent Assessment Committee. The lease deed shall automatically stand cancelled in case of default of payment of rent within ninety days of the 1<sup>st</sup> day of January of that year for which the rent became due.

Audit observed that site of Old Municipal Dispensary, Jhang Road measuring 1 Kanal, 7 Marlas and 31 Sft was leased out for petrol pump during the year 1994 at a nominal rent of Rs 3,600 per year. Upon lapse of considerable time from initial agreement and due to non-payment of rent since 2006, the then TMO of TMA Jinnah Town forwarded the case to District Coordination Officer (DCO), Faisalabad for re-auction of site after assessment of rent by the District Rent Assessment Committee. Accordingly, DCO accorded approval for carrying out reassessment / re-auction of annual rental value through District Rent Assessment Committee. However, no concrete efforts were made by the then TMA, Jinnah Town and its Successor Municipal Corporation, Faisalabad for re-auction of site at market rental value which resulted in less realization of revenue of Rs 55.306 million since establishment of Municipal Corporation w.e.f. 01.01.2017. The details are as under:

(Rupees in million)

Total Area	*Rent per Sft per	No. of	Total	Rent	Less
(Sft)	Month	Months	Rent	Recovered	Realization
7,381.75	250	30	55.363	0.057	55.306

<sup>\*</sup>Rent of municipal properties notified at Sr. No. 5(b) of Gazette Notification No. GB/MR/260/MCF dated 29.11.2017

Due to dereliction of duties, site of petrol pump was not leased out on current market rent

Non-auction of site on current market rent and non-recovery of rent at notified rates resulted in less realization of rent amounting to Rs 55.306 million and subsequent loss to Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends investigation of the matter for recovery of loss from the concerned and fixing responsibility on the person(s) at fault.

[AIR Para: 2]

### 3.4.5 Non-recovery of conversion fee and Map fee – Rs 30.080 million

According to Rule 60 of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be 20 percent of the value of land if its value is more than Rs 10 million. Furthermore, according to Rule 47(1) of the Punjab Local Government (Budget) Rules, 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

Audit observed that Administration of Municipal Corporation, Faisalabad did not recover the conversion fee and Map fee amounting to Rs 30.080 million for conversion of industrial area situated at Square No. 03, Chak 122 JB, Sargodha Road, Faisalabad to commercial use with the name of Superior College. The details are as under:

(Rupees in million)

Land Area (Marlas)	Rate per Marla	Value of Land			Amount Recoverable
200	0.7452	149.040	29.808	0.272	30.080

<sup>\*</sup>Map fee amount is approximate.

Due to poor administrative controls, land was converted for commercial use without approval by MCF and without payment of fees.

Commercial use of land without approval and without payment of prescribed fees resulted in loss of revenue amounting to Rs 30.080 million to Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends early recovery of fees amounting to Rs 30.080 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para: 8]

### 3.4.6 Illegal occupation of land and non-realization of rent – Rs 28.707 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, the manager shall be vigilant about encroachments on, or wrongful occupation of, the property and in case of encroachment or wrongful occupation, take necessary steps for the removal thereof and prevent the property against nuisance, damage or misuse. Furthermore, according to Government of the Punjab, LG & CD Department letter No. SO.Estate (LG) 2-1/2013 (P) dated 26.09.2018 and letter No. SO. Estate (LG) 2-18/2016 (P) dated 28.06.2019, high level committees were constituted to recover all the dues from the illegal possessors after evaluating all such properties at current rates, make recoveries on urgent basis and in case of non-compliance get the state lands vacated in the best public interest.

Audit observed that land measuring 32 Kanal 6 Marlas owned by Municipal Corporation, Faisalabad was occupied by G.C. University, Faisalabad out of which land measuring 15 Marlas 6 Sarsahi was rented out by G.C. University to the Bank of Punjab. Further, land measuring 3 Marlas 7 Sarsahi consisting of seven shops

was occupied by illegal occupants which had already been pointed out during last year audit but no rent was collected by the Municipal Corporation, Faisalabad during 2018-19. Furthermore, land measuring 10 marlas near old MC Office, outside Karkhana Bazar Chak No. 212/RB was also illegally occupied without payment of rent. This caused loss of revenue amounting to Rs 28.707 million in shape of rent. The details are given on next page.

(Rupees in million)

Sr. No.	Name of Property	Area M-S	Measurement in SFT	Monthly Rent per Sft*	No. of Months	Amount	
1	Bank of Punjab	15-6	4,265	250	12	12.795	
2	Seven shops	03-7	1,029	250	12	3.087	
3	Land near old MC Office Chak No. 212/RB occupied by print media	10-0	2,700	250	19	12.825	
Total							

<sup>\*</sup>Rate of rent notified vide Notification No. GB/MR/260/MCF dated 29.11.2017

Due to weak asset management, neither was land of MCF got vacated nor was rent of shops recovered from illegal occupants.

Non-vacation of land and non-recovery of rent of land resulted in loss of revenue amounting to Rs 28.707 million to the Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends strenuous efforts for vacation of land from illegal occupants and recovery of rent amounting to Rs 28.707 million.

[AIR Para: 23]

## 3.4.7 Non-realization of revenue due to delay in auction of properties – Rs 27.178 million

According to Rule 12(2)(a) of the Punjab Local Governments (Budget) Rules, 2017, the estimates of receipts shall be prepared diligently and accurately keeping in view the key performance indicators. Furthermore, according to Rule 4

of the Punjab Local Government (Property) Rules, 2018, the manager shall prevent use of the property for any purpose and in any manner other than the specified purpose and the specified manner; administer the property as a trust for the optimum benefit to the public and ensure that the rented property fetches the maximum rent.

Chief Officer, Municipal Corporation, Faisalabad leased out four sahulat bazars on 08.10.2019 to different contractors with annual rent of Rs 21.372 million during 2019-20. These sahulat bazars were constructed by the authorities of defunct Town Municipal Administrations and on promulgation of the Punjab Local Government Act, 2013 the same were handed over to Municipal Corporation Faisalabad as successor w.e.f. 01.01.2017 but no efforts were made by MCF to lease out these sahulat bazars during 2018-19. Audit observed that Municipal Corporation would have realized revenue of Rs 27.178 million during the period from 01.07.2018 to 08.10.2019 had the same were leased out during 2018-19. The details are as under:

(Rupees in million)

Sr.	Location of Sahulat Bazar	Monthly	No. of Months	Amount			
No.	Location of Sanulat Bazar	Rent	(01.07.18 to 08.10.19)				
1	Iron Market D-Type Colony	0.510	15.26	7.783			
2	Kaleem Shaheed Park, GM Abad	0.940	15.26	14.344			
3	Kashmir Park, Haseeb Shaheed Colony	0.105	15.26	1.602			
4	Riaz Shahid Chowk, Islam Nagar	0.226	15.26	3.449			
Total							

Due to poor performance, efforts were not made for in time leasing out of Local Government properties.

Delay in lease of Local Government properties resulted in less realization of revenue amounting to Rs 27.178 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter for fixing responsibility on the person(s) at fault.

[AIR Para: 5]

### 3.4.8 Non-recovery of rent of properties and house rent – Rs 22.927 million

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

Audit observed that during FY 2018-19, Chief Officer, Municipal Corporation, Faisalabad did not recover rent amounting to Rs 22.291 million from the lessees / occupants of 24 properties situated at GTS Chowk, VIP Market, outside Karkhana Bazar, Millat Road and Jhall Khanuana. Furthermore, house rent amounting to Rs 0.636 million was also not recovered from nine occupants of Government residences. The details are as under:

(Rupees in million)

Sr. No.	Name and Location of Property	No. of Units	Amount
1	Shops at GTS Chowk, Faisalabad	7	21.636
2	Shops at VIP Market	14	0.418
3	Old building of Utility Store outside Karkhana Bazar, Faisalabad	1	0.154
4	Sahulat Bazar, Millat Road	1	0.068
5	Darra No.2 under Jhall Khanuana Bridge	1	0.015
	Total	24	22.291
House re	ent from allottees / occupants of Government residences	9	0.636
	Grand Total	33	22.927

Due to poor administration of properties and lack of due diligence, rent of properties remained unrecovered.

Non-recovery of rent of properties resulted in non-realization of income amounting to Rs 22.927 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends strenuous efforts for early recovery of rent amounting to Rs 22.927 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Paras: 15, 16]

### 3.4.9 Non-recovery of parking fee share from Faisalabad Parking Company – Rs 20 million

According to Clause 4.1 of Memorandum of Understanding (MOU) between four TMAs of Faisalabad City i.e. TMA, Madina Town, Lyallpur Town, Iqbal Town Jinnah Town and Faisalabad Parking Company Limited (FPCL), 75% of the revenue generated by 2<sup>nd</sup> Party i.e. FPCL shall be paid to the 1<sup>st</sup> Party i.e. four TMAs / Municipal Corporation Faisalabad (the successor of defunct TMAs) on quarterly basis through management and administration of the Parking Zones, Parking Areas, Parking Bay(s) and provision of parking facilities and services. Furthermore, according to Rule 3(b) of the Punjab Local Government Act, 2013, Municipal Corporation shall succeed the rights, assets and liabilities of the City District Government and Town/Tehsil Municipal Administration which fall within the area of the Municipal Corporation.

Contrary to the above, the Administration of Municipal Corporation, Faisalabad, the successor of defunct TMAs of Faisalabad City, could not recover parking fee share amounting to Rs 20 million (approximately) from Faisalabad Parking Company Limited during FY 2018-19.

Due to weak managerial controls, parking fee share could not be recovered from Faisalabad Parking Company Limited.

Non-recovery of parking fee share resulted in loss of revenue amounting to Rs 20 million to Municipal Corporation Faisalabad.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends strenuous efforts for early recovery of parking fee share from Faisalabad Parking Company Limited.

[AIR Para: 22]

#### 3.4.10 Loss due to less recovery of rent – Rs 14.870 million

According to Sr. No. 5(a) of the Municipal Corporation Faisalabad Gazette Notification No. GB/MR/260/MCF dated 29.11.2017, rent of properties situated at Circular Road including Satiana Road, Jaranwala Road, GTS, Railway Road, Susan Road, D-Ground etc. was notified @ Rs 300 per square feet (Sft). Furthermore, according to Government of the Punjab, LG & CD Department letter No. SO Estate (LG) 2-18/2016 dated 26.09.2017, every head of local Government (Mayor/Chairman) shall revisit all agreements to ensure market rent of shops by conducting survey of market rent rate in same market or vicinity after selecting five shops on the left and right of local Government shops and in case of expiry of contract, shall immediately take back possession of property and put into fresh auction after assessment of market rent by District Rent Assessment Committee.

Audit observed that administration of Municipal Corporation, Faisalabad recovered rent amounting to Rs 0.600 million during December, 2017 to June, 2019 from the lessees of sixteen shops situated at Saint Rafeel Hospital, Railway Road, Faisalabad against actual rent of Rs 15.472 million @ Rs 300 per sft which resulted in less recovery of rent amounting to Rs 14.870 million. (Annexure-6/FSD)

Due to dereliction of duties, rent of shops was not recovered at notified rates.

Non-recovery of rent of shops at notified rates resulted in less recovery of rent amounting to Rs 14.870 million and subsequent loss to Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends investigation of the matter besides recovery of remaining rent amounting to Rs 14.870 from the concerned.

[AIR Para: 7]

### 3.4.11 Loss due to non-maintenance of record of revenue generated through weekly Bazaars – Rs 13.302 million

According to Rule 14 of the Punjab Local Government (Accounts) Rules, 2017, The collecting officer shall maintain demand and collection register of income and collect the receipts of the local government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or compromise. Furthermore, according to Gazette Notification No. GB/MR/260/MCF dated 29.11.2017, MCF levied weekly License Fee @ Rs 3000, Rs 2000 and Rs 1500 for establishment of weekly bazars of category A, B and C respectively. As per Sr. No. 132 of the said notification, fee for establishment of each stall in these bazars was to be recovered but its rate field was anonymously left blank. Furthermore, according to Sr. 8 of the Bylaws for establishment of weekly bazars, notified vide Gazette Notification No. GB/CO/408/MCF dated 20.03.2017, Bazar / Market Committee was responsible for maintaining complete record in respect of all stalls and would recover rent upto Rs 200 from each stall holder for provision of tentage & security services in the Bazars and savings therefrom would be spent with the approval of MCF for welfare projects.

Audit observed that administration of Municipal Corporation, Faisalabad did not maintain demand & collection register(s) and record indicating number of stalls installed in each Bazar per week, category of each Bazar, amount of rent / fee collected by Bazars' Committees from these stalls, record of expenditure incurred by Bazars' Committees and savings therefrom for executing of development / welfare projects. Collection of License Fee amounting to Rs 3.583 million was shown without maintaining above referred record, whereas, Audit worked out License Fee amounting to Rs 4.825 million on the basis of average 100 stalls per Bazar which indicated less deposit of License Fee amounting to Rs 1.241

million. Furthermore, net income of Rs 12.061 million was worked out by Audit on the basis of saving of Rs 50, out of Rs 200 collected by the Bazars' Committee, per stall for each day of Bazar but not a single penny was shown to be recovered / spent on development projects in this regard. The details are given on the next page.

(Amount in Rupees)

License Fee from Bazars' Committees										
No. of Bazars			_		per Week Bazar	Amount	Amount Deposited			
63	63 38.29		2,000		4,824,540	3,583,500	1,241,040			
	Fee from Each Stall Holder									
No. of Bazars		ige No. Veeks		om Each er Week	from Fee	nate Savings e recovered Each Stall	Average No. of Stalls	Non- Deposit		
63	38	.29		200	50		100	12,061,350		
Total Amount								13,302,390		

Due to financial indiscipline and negligence, record of revenue generated from weekly bazars was not maintained.

Non-maintenance of record for revenue generated from weekly bazars resulted in loss amounting to Rs 13.302 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends investigation of the matter besides fixing responsibility on the person(s) at fault and recovery of loss from the concerned.

[AIR Para: 18]

### 3.4.12 Non-vacation of encroached properties and non-recovery of fine – Rs 12.048 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, the manager shall prevent use of the property for any purpose and in any manner other than the specified purpose and the specified manner; be vigilant about encroachments on, or wrongful occupation of, the property. Furthermore,

according to Section 134 of the Punjab Local Government Act, 2013 read with Sr. No. 2 of Fifth Schedule of ibid, a fine of Rs 2,000 shall be imposed and recovered for fixing of wooden khokhas and temporary shops or extension thereof on footpath or beyond the street line, if such offence has been committed for the first time by the accused within three months.

Audit observed that Municipal Officer (Regulations), Municipal Corporation, Faisalabad did not get the public properties vacated from 502 Tehbazari holders in the territorial limits of Municipal Corporation, Faisalabad. It was already pointed out during last audit of Town Municipal Administration, Lyallpur Town for the Financial Year 2015-16. However, no efforts were made either for vacation of these properties from Thebazari holders or imposition of fine amounting to Rs 12.048 million through ticketing during 2016-19. The details are given below:

(Rupees in million)

No. of Tehbazari	Yearly Rent/Fine per Tehbazari Holder	No. of	Total Rent/
Holders	(Rs 2.000 x 4)	Years	Fine
502	0.008	3	

Due to weak assets management, the encroached properties were not got vacated and rent/fine was also not recovered.

Non-vacation of Tehbazari properties from encroachers and non-recovery of rent/fine resulted in non-realization of revenue amounting to Rs 12.048 million and loss to public exchequer.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides vacation of properties and recovery of rent/fine amounting to Rs 12.048 million from the concerned.

[AIR Para: 19]

## 3.4.13 Non-realization of rent due to non-auction of sources of income – Rs 4.886 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2018, the manager shall prevent use of the property for any purpose and in any manner other than the specified purpose and the specified manner; administer the property as a trust for the optimum benefit to the public and ensure that the rented property fetches the maximum rent. Furthermore, according to Rule 11 of the Punjab Local Governments (Auctioning of Collection Rights) Rules, 2016, at least three attempts shall be made to award the contract through open bid, equal to the reserve price or more, by the administration of Local Government before the commencement of financial year.

Audit observed that administration of Municipal Corporation Faisalabad failed to auction 17 darra jaat at two sites which resulted in non-realization of rent amounting to Rs 4.080 million during FY 2018-19. Furthermore, another source of income i.e. public latrines situated at Dhobi Ghat Faisalabad were not leased out during 2018-19 because only two attempts were made for auction of the same. However, collection of Rs 0.244 million could only be made through self-collection which resulted in less realization of income amounting to Rs 0.806 million as compared to the reserve price of Rs 1.050 million. The details are as under:

(Rupees in million)

Sr. No.	Description	No. of Darra Jaat	Monthly Rent per Darra	No. of Months	Amount
1	Non-auction of darra Jaat under Jhall Khanuana Bridge	15	0.020	12	3.600
2	Non-auction of darra Jaat under Tariq Abad Bridge	2	0.020	12	0.480
3	Incomplete attempts for auction of public latrines at Dhobi Ghat and self-collection of Rs 0.244 million against reserve Price of Rs 1.050 million	1 block			0.806
	Total	18			4.886

Due to weak asset management, concrete efforts were not made for auction of sources of income.

Non-auction of sources of income resulted in non-realization of rent amounting to Rs 4.886 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends strenuous efforts for early auction of sources of income for fetching maximum possible rent besides fixing responsibility on the person(s) at fault.

[AIR Paras: 14, 31]

## 3.4.14 Non-imposition of penalty for delay in completion of works - Rs 3.298 million

According to Clause 2 of the Contract Agreement for civil works, the time limit for carrying out the work, as entered in tender, should be strictly observed by the contractor. In case of default, the contractor shall be liable to pay, as compensation, an amount equal to one percent of the estimated cost subject to a maximum of ten percent.

Audit observed that Chief Officer, Municipal Corporation, Faisalabad awarded three civil works for providing fixing of street lights and construction / upgradation of graveyards costing Rs 32.980 million during 2017-19. However, the contractors could not complete execution of works within stipulated time and Chief Officer did not take action against the contractors for timely completion of works and imposition of penalty amounting to Rs 3.298 million. (Annexure-7/FSD)

Due to lack of vigilance, penalty was not imposed for delay in completion of schemes.

Non-imposition of penalty amounting to Rs 3.298 million resulted in loss to Municipal Corporation besides depriving the local populace of envisaged benefits due to non-completion of development schemes.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends strenuous efforts for early completion of development schemes besides imposition and recovery of penalty amounting to Rs 3.298 million.

[AIR Para: 21]

#### 3.4.15 Less collection of conversion fee – Rs 2.885 million

According to Rule 60 of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be charged @ 5% if value of land is less than Rs 1 million; @ 10% if value of land is up to Rs 10 million and @ 20% if value of land is more than Rs 10 million.

Municipal Officer (Planning), Municipal Corporation Faisalabad collected conversion fee amounting to Rs 2.885 million for commercial use of land measuring 28 Marlas 116.25 Sft as hall / shop during 2018-19. Audit observed that building plans were approved without keeping in view that the land was split up just to avoid application of higher slab by paying conversion fee @ 10% against actual applicable rate of 20% which resulted in less recovery of conversion fee amounting to Rs 2.885 million. (Annexure-8/FSD)

Due to dereliction of duties, building plan for one unit / hall was split into three plans.

Splitting of building plan / map of hall resulted in less recovery of conversion fee amounting to Rs 2.885 million and loss to the Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of conversion fee amounting to Rs 2.885 million besides fixing responsibility on the person(s) at fault.

[AIR Para: 17]

## 3.4.16 Loss due to less realization of revenue on account of license fee – Rs 1.827 million

According to Rule 47(1) of the Punjab Local Governments (Budget) Rules, 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately into the local fund and entered in the proper receipt head. Furthermore, according to Gazette Notification No. GB/MR/260/MCF dated 29.11.2017, Municipal Corporation, Faisalabad levied license fee on different types of professions / businesses.

Audit observed that Chief Officer, Municipal Corporation, Faisalabad collected / deposited license fee amounting to Rs 22.216 million from the owners of business / professions during 2018-19 against total budget provision of Rs 24.929 million worked out in Form BDR – 3. However, decrease of Rs 0.886 million was justified due to reduction in the rate of license fee on account of Hosiery units. Hence, recovery of Rs 22.216 million against worked out amount of Rs 24.003 million reflected short recovery of license fee amounting to Rs 1.827 million. Furthermore, either proper survey for all taxable units was not carried out or record for the same was not shown for Audit scrutiny, so less collection was calculated on the basis of amount assessed in Form BDR – 3. The details are as under:

(Rupees in million)

Description	Amount		
Amount of license fee as per From BDR - 3	24.929		
Amount adjusted due to reduction in the rates of license fee for Hosiery Units	0.886		
Net Amount of license fee as per Form BDR - 3			
Amount of license fee recovered / deposited during 2018-19	22.216		
Less Recovery / Deposit	1.827		

Due to weak monitoring mechanism, license fee was less recovered / deposited.

Less recovery / deposit of license fee resulted in non-realization of revenue amounting to Rs 1.827 million and loss to Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides early recovery / deposit of license fee amounting to Rs 1.827 million from the concerned.

[AIR Para: 6]

#### 3.5 Others

## 3.5.1 Excess payment by unauthorized provision of Contractor's Profit – Rs 10.042 million

According to Government of the Punjab, Finance Department letter No.RO(Tech) FD-18-29/2004 dated 03.03.2005, Contractor's Profit and Overhead Charges on electric motors, turbines, audio video systems, street lights, machinery, furnishing items etc. are not allowed.

Chief Officer, Municipal Corporation, Faisalabad procured LED street lights for different City Councils during 2017-18. However, Municipal Officer (Infrastructure) made excess payment of Rs 10.042 million by providing 10 / 20 percent Contractor's Profit in analysis of rate of LED street lights. The details are as under:

(Amount in Rupees)

Sr. No.	Name of Work / Scheme	Item Name	Rate Paid	Contractor's Profit per Light	No. of Lights	Excess Amount
1	Providing / fixing LED lights 120 watts Akbar Chowk to Sheikhupura Road	LED street lights 120 watt	55,400	9,240	68	628,320
2	Purchase of LED street	lights 3() watt	11,800	1,073	7,716	8,279,268
2	lights for different City Councils	LED street lights 60 watt	21,000	1,909	594	1,133,946
	Total					10,041,534

Due to poor financial management and lack of due diligence, undue provision and payment of Contractor's Profit was made.

Undue provision of Contractor's Profit resulted in excess payment of Rs 10.042 million and loss to Municipal Corporation.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

Audit recommends recovery of Rs 10.042 million from the concerned at the earliest.

[AIR Para: 1]

### 3.5.2 Non-deduction of Social Security Contribution – Rs 9.504 million

According to Section 20(1) & (9) of the Provincial Employees Social Security Ordinance, 1965, the competent public authority shall before final settlement of the claims of contractors or licensee shall require the production of a certificate from the institution showing that the necessary contributions have been paid and in default of such certificates, it shall deduct from the amount otherwise payable in settlement of such claim @ 6 percent and pay such amount directly to the institution.

Chief Officer, Municipal Corporation, Faisalabad executed various works through 88 contractors during 2018-19 but payments, for works executed, were made without obtaining certificates regarding payment of Social Security Contribution of workers employed by the contractors. Municipal Corporation authorities did not make efforts to deduct the Social Security Contribution amounting to Rs 9.504 million from claims of the contractors before making payments. The details are as under:

(Rupees in million)

No. of Contractors	No. of Employees	Average Wage Rate per Annum	<b>Total Wages</b>	Amount @ 6%
88	880	0.180	158.400	9.504

Due to lack of vigilance, Social Security Contribution was not deducted.

Non-deduction of Social Security Contribution resulted in excess payment of Rs 9.504 million to the contractors.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

Audit recommends to probe the matter besides recovery of Social Security Contribution from the concerned.

[AIR Para: 28]

### 3.5.3 Unjustified payment of consultancy fee – Rs 4.034 million

According to Rule 2(n) of the Punjab Local Government (Accounts) Rules, 2017, "financial irregularity" means an irregularity defined in paragraph 13.7 of Chapter 16 of Punjab Budget Manual and includes the expenditure incurred without sufficient appropriation or without proper justification. Further, according to Rule 27(3) of the Rules ibid, the sanctioning authority shall exercise the same vigilance in the expenditure from the local fund as a person of ordinary prudence may exercise in respect of his own money.

Chief Officer, Municipal Corporation, Faisalabad made payment of Rs 4.034 million as consultancy charges under the scheme namely Top Supervision of Eligible Expenditure under Punjab Cities Governance Improvement Project (PCGIP) Faisalabad during 2017-19. However, payment of consultancy charges for supervision of PCGIP schemes, a foreign funded project, from the local fund of Municipal Corporation was unjustified.

Due to dereliction of duties, expenditure from local fund of Municipal Corporation was incurred despite the fact that all the expenditure pertaining to PCGIP projects was to be incurred from the funds provided under that head.

Incurrence of expenditure in respect of activities relating to tied grants from the local fund of Municipal Corporation resulted in unjustified payments amounting to Rs 4.034 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 24]

### 3.5.4 Non-obtaining of additional performance security – Rs 3.341 million

According to Rules 9 (9&10) of the Punjab Local Governments (Works) Rules, 2017, in case the rates of the lowest bid are equal to or less than 5% of the estimated cost, the lowest bidder shall be bound to deposit additional performance security from a scheduled bank from 5% to 10% (including CDR deposited at the time of tendering) within 15 days of issuance of notice and the same shall be refunded after issuance of the completion certificate by the incharge of the engineering branch.

Audit observed that Chief Officer, Municipal Corporation, Faisalabad awarded seven contracts for construction/improvement of roads, PCC, graveyard and providing / fixing of street lights costing Rs 62.417 million to the contractors during 2016-18. These works were awarded below the estimated cost ranging from 11% to 20%. However, no documentary evidence, regarding receipt of additional performance security amounting to Rs 3.341 million and refund of the same upon completion of works, was forthcoming from the record. (Annexure-9/FSD)

Due to dereliction of duties, additional performance security was not obtained.

Non-obtaining of additional performance security amounting to Rs 3.341 million resulted in violation of standing instructions of the Government.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 26]

## 3.5.5 Infructuous expenditure on unsolicited and irrelevant activities – Rs 2.665 million

According to Rule 2(n) of the Punjab Local Government (Accounts) Rules, 2017, "financial irregularity" means an irregularity defined in paragraph 13.7 of Chapter 16 of Punjab Budget Manual and includes the expenditure incurred without sufficient appropriation or without proper justification. Further, according to Rule 27(3) of the Rules ibid, the sanctioning authority shall exercise the same vigilance in the expenditure from the local fund as a person of ordinary prudence may exercise in respect of his own money. Furthermore, according to Rule 18(3) of the Punjab Local Government (Works) Rules, 2017, any payment either for the work done or procurement made for more than rupees fifty thousand shall be entered in the Measurement Book.

Chief Officer, Municipal Corporation, Faisalabad made payment of Rs 2.665 million during FY 2018-19 on procurement of flexes / steamers on different occasions and sprinkling / arranging water at Bakar Mandi Chak 239/RB Khanuana during the eve of Eid ul Azha 2016. However, incurrence of expenditure was held infructuous and unjustified because such activity did not fall under the instructions issued by Government of the Punjab on the said occasions and all the arrangements pertaining to cattle markets & sale points of cattle in Faisalabad Division was the responsibility of Faisalabad Cattle Market Management Company. Further, the amount expended for water sprinkling at just one occasion for 17 days was sufficient for purchase of own tractor with water tanki. Furthermore, all such payments were made without making entries in the Measurement Books. (Annexure-10/FSD)

Due to dereliction of duties, expenditure was incurred on unsolicited / irrelevant activities and that too without recording procurements in the Measurement Books.

Incurrence of expenditure on unsolicited / irrelevant activities and non-recording of Measurements Books resulted in infructuous expenditure amounting to Rs 2.665 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 20]

## 3.5.6 Excess payment against non-standardized items – Rs 1.349 million

According to Government of the Punjab, Finance Department letter No. RO(Tech)FD-18-23/2004 dated 21.09.2004 read with Notification No.RO(TECH) FD-2-3/2004 dated 02.08.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer on the basis of input rates of relevant quarter placed at website of Finance Department and approved by the Competent Authority not below the rank of Superintending Engineer/Chief Engineers. However, rates shall not be more than the market rates.

Municipal Officer (Infrastructure), Municipal Corporation, Faisalabad accorded technical sanction to the estimates of three works for providing / fixing of LED street lights and purchase of material for street lights during 2016-18. However, excess payment of Rs 1.349 million was made by charging excessive rate of non-standardized items as compared to the rates provided in the Input Rates notified by Government of the Punjab and rates paid by Municipal Corporation itself in other work. (Annexure-11/FSD)

Due to financial indiscipline, non-standardized items were provided on non-competitive rates and paid to contractors at excessive rates.

Provision of non-standardized items on non-competitive rates and payment at excessive rates resulted in excess payment of Rs 1.349 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was submitted by the management.

No DAC meeting was convened till finalization of this Report.

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

[AIR Para: 3]

### 4. Municipal Corporation Multan

#### **CHAPTER 4.1**

#### **Sectoral Analysis of Municipal Corporation**

#### i. Analysis of Financial Resources

Financial resources as given below were made available to CO MC during 2018-19 to achieve the targets as assigned by the House.

(Rs in Million)

Description	Budget Total 2018-19	Expenditure Total 2018-19	Lapse	% (Lapse)
Salary	827.700	748.863	(78.837)	10%
Non Salary	501.790	298.686	(203.104)	40%
Development	740.180	158.741	(581.439)	79%
Total	2069.670	1206.290	(863.380)	42%

- An amount of Rs 827.700 million was provided for pay and allowance out of which Rs 748.863 million was utilized resulting in lapse of Rs 78.837 million (10 %).
- An amount of Rs 501.790 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 298.68 million was utilized resulting in lapse of Rs 203.104 million (40%).
- An amount of Rs 740.180 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 158.741 million was utilized resulting in non utilization of funds of Rs 581.439 million (79 %).

#### ii. Analysis of Targets and Achievements

Sectoral analysis of Municipal Corporation Multan was made on the basis of achievement of targets of various revenue sources of important branches of Municipal Corporation Multan for the financial year 2018-19. These targets were

monitored through year by the house. Detail of revenue sources and achievements are given below:

Sr. No.	Detail Receipt Head	Budget Target FY 2018-19 (Amount in Rs)	Achievements (Amount in Rs)		%age
1	C03555 - Car parking fee	4,000,000	1,835,155	-2,164,845	45.88
2	C0388035 – Enforcement	1,400,000	1,056,600	-343,400	75.47
3	C0388063 - Fee for fairs, agriculture shows, industrial exhibitions, tournaments and other public events	5,500,000	5,246,630	-253,370	95.39
	Total	10,900,000	8,138,385	-2,761,615	

Source: Data from Budget Target FY 2018-19

The above table of receipts heads shows that an amount of Rs 10.900 million was targeted for various revenue sources during financial years 2018-19. Out of which Rs 8.138 million was realized resulting in less receipt of Rs 2.762 million (25 %). It was evident that these targets were poorly monitored during the financial years 2018-19 by the house.

#### iii. Service Delivery Issues

From the data analysis of Municipal Corporation, it could be noticed that management did nothing for easing the public transport and mass transit system in the city area. The management also did little for regulating markets and services for issuance of licenses and imposes penalties for violations. Prevention and removal of encroachments were not conducted as per desired level. Moreover, the Corporation Authorities neglected the areas of environment control, regulating the dangerous and offensive articles, organizing cattle fairs and cattle markets, promotion of sports & sports persons and provision of relief for the widows, orphans, poor, disable persons in setting the targets. No action was taken against the illegal housing schemes during the year.

Shortage of staff of sanitation, water supply schemes, planning, finance, regulation and infrastructure wings is the main reason for slackness in achievement of targets and discharge of duties as assigned by the Act.

### iv. Serious Financial Irregularities and Findings

Following serious irregularities were found during field audit execution during audit year 2019-20.

- Non-Production of Record worth Rs 442.439 million was reported in four cases.
- ii. Fraud and Misappropriations involving an amount of Rs 30.686 million were reported in three cases.
- iii. Procedural irregularities amounting to Rs 1,444.654 million were noticed in nine cases.
- iv. Value for Money and Service Delivery Issues involving Rs 1,004.508 million were noticed in 21 cases.
- v. Other issues involving an amount of Rs 270.201 million were noticed in eight cases.

#### v. Expectation Analysis and Remedial Measures

### Analysis of important branches of Municipal Corporation

The following issues were surfaced during Audit of important branches of Municipal Corporation.

### **Municipal Officer (Finance)**

- Non maintenance of separate books of accounts.
- Non reconciliation of income and expenditure of branch with accounts of Resident Deputy Director (Audit & Accounts) of the Finance Department,
- Non surrendering of saving of various heads of expenditure
- Over budgeting of income and expenditures.

#### **Municipal Officer (Infrastructure)**

- Unlawful opening of tenders because of incomplete tender committee
- Non preparation of monthly progress report of works.
- Purchase of filtration plant and other non-schedule items without obtaining competitive rates.
- Non-recovery of penalty for delay in completion of works
- Issuance of work order without technical sanction.
- Non obtaining of additional performance security

#### **Municipal Officer (Planning)**

- Non/less charging of conversion fee
- Non/less recovery of commercialization fee.
- Non mortgage of land / plots of LSDs.
- No action against illegal LSDs.
- Non/less transfer of land of parks area in the name of Municipal Corporation.
- Construction without approval of maps

#### **Municipal Officer (Regulations)**

- Non mutation of public amenities besides no entry in property register.
- Non maintenance of proper record of movable and immovable property.
- Non safeguarding of property from encroachment.
- Non approval of miscellaneous taxes, fees and rents periodically.
- Non auction of collection rights various sources of incomes.
- Non realization of income from land of Municipal Corporation.
- Non re-auction of shops after expiry of lease period.

#### vi. Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of Municipal Corporation for discharge of their duties at maximum level as desired in the Rule.
- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and non-development funds.
- The persons held responsible for irregularities should be held accountable for such irregularities at appropriate forums.
- Efforts should be made for utilization of development funds.
- Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- Ensuring utilization of non-development funds for provision of better citizen services along with holding the responsible for non / delayed utilization of the same.
- Taking concrete actions to recruit all the staff against sanctioned posts.

#### **CHAPTER 4.2**

#### **Municipal Corporation, Multan**

#### 4.2.1 Introduction

Municipal Corporation, Multan was established on 01.01.2017 under Punjab Local Government Act, 2013 Municipal Corporation, Multan is a body corporate having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name.

The functions Municipal Corporation, Multan as described in the Punjab Local Government Act, 2013 are as under:

- Approve bye-laws and taxes;
- Approve annual budget of the Municipal Corporation including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the Municipal Corporation;
- Review the performance report presented by the Chairman;
- Promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws;
- Prevention and removal of encroachment on public ways, streets and properties;
- Prevention of nuisance in public ways, streets and properties;
- Regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- Regulation or prohibition of the excavation of earth, sand, stones or other material;

- Regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- To organize cattle fairs and cattle markets and regulation of sale of cattle and other animals;
- Celebration of public festivals;
- Assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities;
- Provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- Promotion of sports including sports for persons with disabilities. provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- Assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- Construction of culverts, bridges and public buildings;
- control over land use, spatial planning, land subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- Enforce all municipal laws, rules and bye-laws regulating its functioning;
- Promote animal husbandry and dairy development;
- Hold fairs and shows, promotion of public games and sports, celebration of national occasions; and

Undertake other development activities.

The Chief Officer is the PAO of Municipal Corporation and he/she manages functions of the Municipal Corporation through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

The following table shows detail of total & audited formations of Municipal Corporation:

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018- 19 (Rs in million)	Revenue / Receipts audited FY 2018-19 (Rs in million)
1	Formations	01	01	1206.290	1,127.710
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

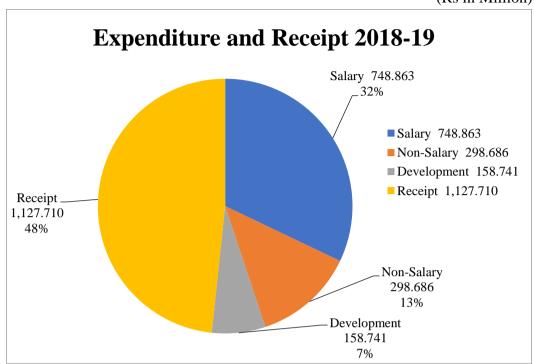
### 4.2.2 Comments on Budget & Accounts (Variance Analysis)

To achieve the targets assigned to the PAO by Government of the Punjab, financial resources as given below were made available to the Municipal Corporation, Multan during FY 2018-19.

(Rs in Million)

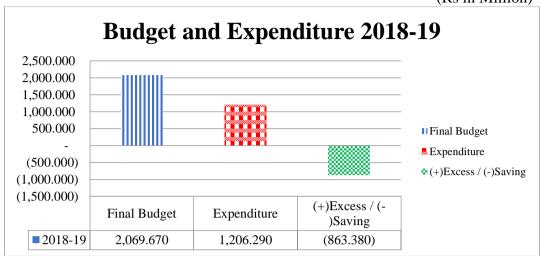
2018-19	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	827.7	748.863	(78.837)	10%
Non Salary	501.79	298.686	(203.104)	40%
Development	740.18	158.741	(581.439)	79%
Total	2069.67	1206.29	(863.38)	42%
Receipt	2,173.30	1,127.71	(1,045.59)	48%

(Rs in Million)



As per Accounts 2018-19 of the Municipal Corporation, Multan, total budget (Development & Non development) was Rs 2,069.670 million. Against the final budget, total expenditure of Rs 1,206.290 million was incurred by the Municipal Corporation during July, 2018 to June, 2019. A lapse of Rs 863.380 million came to the notice of Audit due to inefficient financial management in release of budget by Authorities. No plausible explanation was provided by the PAO and management of Municipal Corporation (Annexure-B).

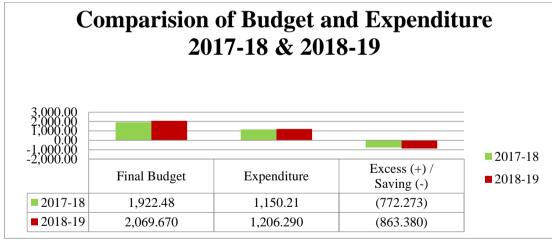
(Rs in Million)



In Municipal Corporation Multan savings of Rs 863.380 million (42% of allocation) occurred by over estimating made during the financial year 2018-19. Further funds were not utilized properly despite availability. The same resulted in depriving of provision of basic health facilities to the general public.

The comparison of budget and expenditure for FY 2018-19, showing huge lapse is as under:

(Rs in Million)



There was 8% and 5% increase in budget allocation and expenditure incurred in financial year 2018-19 as compared to financial year 2017-18, while there was overall savings of Rs 863.380 million during 2018-19.

#### 4.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 3,192.488 million were raised as a result of this audit. This amount also includes recoverable of Rs 1,035.341 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in Million)

Sr. No.	Classification	Amount
1	Non-production of record	442.439
2	Reported cases of fraud, embezzlement and misappropriation	30.686
3	Irregularities	1381.713
A	HR / employees related irregularities	5.150
В	Procurement related irregularities	57.791
С	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	1,004.508
5	5 Others	
	Total	3,192.488

#### 4.2.4 Brief Comments on the Status of Compliance with PAC Directives

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	47	PAC meeting was not convened

#### **Audit Paras**

#### 4.3 Non-Production of Record

#### 4.3.1 Non production of record of salaries – Rs 288.863 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.

The following DDOs of Municipal Corporation Multan (MCM) did not produce the vouched accounts of pay, allowances, pension contribution and encashment of leave related expenditure of Rs 288.863 million during 2018-19 despite various verbal and written requests. In absence of personal files, service books, ECRs, seniority lists, leave accounts, DPC minutes and recruitments, promotions and transfer record the audit of pay & allowances is impossible. The summary of expenditure provided in annual accounts is given below:

(Amount in Rs)

Sr. No.	Branch Name	Amount of Salary	Amount of Pension contr.	Amount of Encashment	Total
1	Mayor / Administrator Branch	5,824,261	1,006,968	-	6,831,229
2	Chief Officer Branch	38,033,325	8,054,929	215,710	46,303,964
3	MO (Finance) Branch	29,830,366	7,893,746	4,315,000	42,039,112
4	MO (Infrastructure) Branch	29,514,232	7,741,445	273,120	37,528,797
5	MO (Regulation) Branch	32,994,925	6,739,555	2,876,760	42,611,240
6	MO (Planning) Branch	19,505,778	3,508,759	-	23,014,537
7	MO (Services) Branch	68,264,851	15,827,642	6,441,470	90,533,963
Total		223,967,738	50,773,044	14,122,060	288,862,842

Due to weak internal controls and willful evasion from Audit, record was not produced for verification.

Non production of record created doubts regarding legitimacy of expenditure incurred amounting to Rs 288.863 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends inquiry for fixing responsibility on the person(s) at fault besides production of complete record of Rs 288.863 million for verification.

[AIR Para No.36]

# 4.3.2 Non availability of proper vouched account of street light bills – Rs 123.862 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.

MO (Infrastructure) of MCM paid electricity bills of Rs 123.862 million during 2018-19. Audit observed that either the following record was not maintained or not provided to Audit for verification:

- 1. List of area wise street light points showing the status of working, out of order and disconnected points of each month.
- 2. Dated record of number of out of order points of street lights.
- 3. Pay order was issued by LFA on simple self-generated summary sheet of street light claims without attaching electricity bills.

Summary of installed street lights information on following pattern was demanded but not provided.

	Summary of sanctioned, working and non-functional street light points and payment thereof during 2018-19									
Sr. No.	Connectio		No. of sanctioned street light points	No. of functional street light points / Lit	No. of out of order street light points		-	-		

Due to weak internal controls, payment of electricity bills was made without substantiating genuineness of the claims.

Payment of electricity bills without substantiating genuineness of the claims and maintaining proper vouched accounts resulted in doubtful payment of bills amounting to Rs 123.862 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends to probe the matter and strict disciplinary action under the rules besides recovery of overpaid amount, if any.

[AIR Para No.08]

## 4.3.3 Intentional Concealment of auditable record of income – Rs 19.857 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.

The following DDOs of MCM did not produce the vouched account of income of Rs 19.857 million during 2018-19 despite various verbal and written requests. The details are as under:

(Rs in Million)

Sr. No.	. Detail Receipt Head					
1	C03555 - Car parking fee					
2	C0388016 - General Bus Stand fee					
3	C0388035 – Enforcement	1.057				
4	C0388063 - Fee for fairs, agriculture shows, industrial exhibitions,					
	tournaments and other public events	5.247				
5	C0388071 - Registration/ Enlistment of Contractors	2.309				
6	C0388086 - Road cutting charges	4.858				
7	C0388091 - Others Miscellaneous Fee	3.672				
8	C0388092 - Magisterial Fee (Fine and Penalties by Judicial Magistrate)	0.628				
	Total	19.857				

Moreover, following files were also concealed from Audit:

- i. Auction file of Art Gallery situated at Qila Quhna Qasim Bagh Multan for 2018-19 and record of its recovery.
- ii. Auction and recovery record of all parkings in Multan city.
- iii. Enlistment and renewal record of contractors and allied record of miscellaneous fee.

Due to weak internal controls and willful evasion from Audit, record was not produced for verification.

Non production of record created doubts regarding legitimacy of income amounting to Rs 19.856 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

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

[AIR Para No.69]

# 4.3.4 Intentional Concealment of auditable record of expenditure inquiry thereof – Rs 9.857 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.

The following DDOs of MCM did not produce the vouched accounts and allied record of expenditure of Rs 9.857 million during 2018-19 despite various verbal and written requests. The vouchers were neither provided nor were even their allied record available in the binded guard files. The summary of such expenditure obtained from annual accounts is given below:

(Rs in Million)

DDO	Date	Particulars	Account Head	Firm Name	Bill No.	Bill Date	Amount
СО		V. 179) Supply & Fixing LED Lights on Rental Basis on the eve of 14th August 2017		Not provided	Not provided	Not provided	2.769
СО	22/11/2018	V. 822) Bill supply & fixing lights Office Gulshan Market at 14 August	L A03918	Kashan & CO	Not provided	05.10.18	0.150
СО	22/11/2018	V. 825) bill supply lights Office Mumtazabad 14 August	A03918	Kashan & CO	Not provided	06.10.18	0.150
MO R	11/12/2018	V. 349) Bill supply sweet 14 August 2018	A03918	Khurram Ibrar	Not provided	Not provided	1.596
СО	29/06/2019	V. 1144) Supply Plants, flowers and etc. material on Jashn-e- Baharan	A03940	Not provided	Not provided	Not provided	3.251
MO (I&S)	28/02/2019	V. 5) Repair Water Purification Plants	A13602- road repair	Mian Farooq Ahmad	Not provided	Not provided	1.754
СО	29/06/2019	V. 1200) Supply Misc: Material for 6 September	A03940	Not provided	Not provided	Not provided	0.097
СО	29/06/2019	V. 1201) Supply Misc: Material Eid Millad-ul-Nabi	A03940	Not provided	Not provided	Not provided	0.091
Total							9.857

Due to weak internal controls and willful evasion from Audit, record was not produced for verification.

Non production of record created doubts regarding legitimacy of expenditure incurred amounting  $\mbox{Rs}$  9.857 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

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

[AIR Para No. 49]

### 4.4 Fraud and Misappropriations

# 4.4.1 Extortion receipt on account of illegal running of cycle stands – Rs 19 million

According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017 the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation and in a transparent, economical and efficient manner at competitive rates which brings value for money.

Chief Officer of MCM allowed the illegal running of parking of cycle stands on the government owned property which caused loss of income amounting to Rs 91 million to the MC during 2018-19. Audit visited the sites and observed that huge amount is being collected unofficially by the employees of regulation branch of MC on the monthly basis but the places were not taken into account at the time of auction of few parking stands for which record was also not produced. Most of the cycle stands are running by big Mafia and they are collecting extortion receipt from the public without the approval of Government. The detail is given in **Annexure-1/MLN**.

Due to weak internal controls, huge amount was being collected privately from parking stands without depositing the same into the MCM account.

Non auction of cycle stands resulted in loss to the MC amounting to Rs 91 million

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

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

[AIR Para No. 42]

## 4.4.2 Misappropriation of inventory of store of Bagh Langy Khan – Rs 10 million

According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017, the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation and in a transparent, economical and efficient manner at competitive rates which brings value for money.

MO (Regulation) of MCM shifted the store of encroachment material situated at Bagh Langy Khan having material of millions of rupees during the period 2018-19 without maintaining category wise list of items. Later on the same stock was auctioned without keeping anything on record. Hence the material misappropriation may cause minimum loss of Rs 10.000 million (approx.) to MCM fund.

Due to defective monitoring controls, the inventory was misappropriated.

Misappropriation of inventory may cause loss of Rs 10 million to Municipal fund.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends investigation of the matter besides fixing responsibility on the person(s) at fault and recovery of loss.

[AIR Para No. 15]

## 4.4.3 Bogus payment of earthwork without justification – Rs 1.686 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 condition No.3 of Technical Sanction of Chief Engineer (HQ) of Punjab Local Government Board Lahore letter No.CE (HQ)PLGB TS/2017 of different dates, the quantity of each item of work taken in the estimate is for estimation purpose only. 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.

MO (I&S) of MCM got executed different development works and made bogus payment of earthwork amounting to Rs 1.686 million during 2018-19 without any justification and provision. Audit checked the TS estimates sanctioned by the competent authority and observed that where raising of manhole was made for 9"/18" the earthwork was executed more than the cushion of raising of manhole less the margin of road crust. **Annexure-2/MLN** 

Item Name	MH Raising	Road Crust	Max. Earth work can be executed inches	Earthwork executed
Brick payment	9"	5.5"	3.5"	Bogus payment for more than 3.5"
Brick payment	18"	5.5"	12.5"	Bogus payment for more than 12.5"
P/F tuff tile 60 mm	9"	9.5"	0.5"	Bogus payment for more than 0.5"
P/F tuff tile 60 mm	18"	9.5"	l 8.5"	Bogus payment for more than 8.5"

Due to weak internal controls, payment for earth work was made without recording the levels and preparation of lead charts showing borrowing areas specifying exact khasra and khatoni numbers.

Violation of rules resulted in excess payment of Rs 1.686 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends proper justification or action against the concerned for irregular payment besides regularization of expenditure from the competent authority.

[AIR Para No. 33]

### 4.5 Procedural Irregularities

# 4..5.1 Charging of expenditure without observing Chart of Accounts – Rs 1,206.289 million

According to rule 8 (1) of the Punjab Local Governments (Accounts) Rules 2017, the Accounts shall be maintained in the Forms or as prescribed by Auditor General of Pakistan in APPM and Book of Forms. Further, according to definition of function in section 2.6 of the APPM, an element used in the Chart of Accounts, which provides financial information on particular economic activities, according to the International Monetary Fund's Government Finance Statistics (GFS) classification scheme.

MO (Finance) of MCM prepared appropriation accounts without observing the chart of accounts prescribed by the Auditor General of Pakistan for expenditure of Rs 1,206.289 million during 2018-19. The function element was ignored in the accounts and summary of annual accounts by function was without mentioning major, minor and detailed functions. No entity code and grant number was mentioned in the appropriation accounts. Furthermore, nothing was explained despite material variation of expenditure against current budget and previous year expenditure in the column of rationale / justification/remarks.

Due to weak internal controls, chart of accounts prescribed by the Auditor General of Pakistan was not completely observed.

Violation of rules resulted in mis-presentation of books of accounts for expenditure of Rs 1,206.289 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends corrective measures to present the actual pictures of the annual appropriation accounts besides fixing responsibility on the person(s) at fault.

[AIR Para No. 04]

# 4.5.2 Irregular issuance of work orders without obtaining performance securities – 155.223 million

According to general terms and conditions of the tender advertisement for works all successful bidders quoting tender rate equal to 5% less or more less than schedule rates will deposit additional performance security within 10 days of tender date so that work order can be issued to respective successful bidder. In case of default work will be cancelled without intimation after ten days.

Municipal Officer (Infrastructure) issued work orders for different works costing Rs 155.223 million without receiving additional performance securities of Rs 18.372 million from respective contractors whose tender rates were 5% or more less than estimated cost during Financial Year 2018-19.

Due to weak internal controls, the work orders were issued without obtaining additional performance securities from contractors.

The issuance of work orders without obtaining additional performance securities resulted in chances of defective execution of works at site besides violation of rules.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends strict disciplinary action against the person(s) at fault.

[AIR Para No. 03]

### 4.5.3 Unauthorized declaration of emergency by Mayor beyond powers – Rs 39.132 million

According to Rules 59 (d) (ii,iii & iv) of the Punjab Procurement Rules 2014, a procuring agency may utilize the negotiated tendering methods of procurement of goods, services and works negotiated tendering in which a procuring agency may engage in negotiated tendering with one or more contractors with or without prior publication of a procurement notification but this procedure shall only be used when for technical or artistic reasons, or for reasons connected with protection of exclusive rights or intellectual property, the supplies may be manufactured or delivered only by a particular supplier, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency; and the Provincial Cabinet, for reason to be recorded in writing, approves any specific procurement to be made on urgent basis and shall fix the time for such urgency.

Mayor Municipal Corporation Multan irregularly declared emergency for arrangements of temporary cattle markets at various points of city without availability of approval of Provincial Cabinet for reason recorded in writing, for specific procurement in a specific time mentioned in such approval without having such authority during 2018-19. Therefore, due to irregular urgency declaration by Mayor; MO (Regulation) paid an amount of Rs 39.132 million to the suppliers during 2018-19 for making temporary arrangements of cattle markets on the eve of Eid-ul-Azha. Entire expenditure was incurred on inviting quotations instead of calling tender in violation of Rule 12 of Punjab Procurement Rules 2014. **Annexure-3/MLN** 

Due to weak financial controls, the expenditure was incurred by invoking the clause of PPRA Rules irregularly.

Mayor has invoked the clause of PPRA rules irregularly as he was not competent to do so hence it resulted in violation of Government rules.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action against the person(s) at fault besides regularization of expenditure from the competent authority.

[AIR Para No. 16]

#### **4.5.4** Unauthorized purchase of store items through contractor on the basis of MRS – Rs 17.00 million

According to finance Department Notification No.RO(tech)FD-18-29/2004 dated 03.03.2005 plant and machinery and other store items like generators, lifts, air-conditioners and air-conditioning equipment's, electric motors, turbines, PABX, Audio Video system, street lights, furnishing items should not be purchased through the contractors by allowing 20% profits and over heads, but these store items are required to be purchased as per the procedure prescribed in the Punjab Procurement Rules. As per tender advertisement it was mentioned that all applicable taxes will be responsibility of bidder. Hence the rates quoted were inclusive tax rates.

Municipal Officer (Infrastructure) purchased street light items costing Rs 17.000 million from contractors on the basis of MRS i-e. by allowing contractors profit and overhead charges. All these items were to be purchased as procurement of store items. As mentioned in the advertisement all taxes will be applied hence the rate quoted by the bidders were inclusive tax rates therefore no margin of GST should be added in the estimates/bills hence such inclusion of GST @ 17% resulted in overpayment of Rs 0.932 million. Necessary detail is given below:

(Rs in Million)

Name of DDO	Payee and Payment Details	WO No. & Date	Name of Contractor	Estimated Cost	WO Amount	Amount Paid	GST Added in the bill / estimate
(Infrastructure)	Supply electric material for repair of street light Moharram Route Multan City.		Al-Siddique Enterprises	4.000	3.980	3.979	0
MO (Infrastructure)	Supply street light material, Mercury Lamp alongwith Chowk 125/W & 250/W alongwith cable, shed etc for Moharram Routes & Roads.	498/04.09.2018	SS Developers	3.000	3.000	3,000	0
(Infrastructure)	V. 67) Supply Street Lights Material MC Multan year 2018-19		Karamat & CO	7.040	6.400	3.291	0.932
	Supply Street Lights Material MC Multan year 2018-19	984/25.04.19	Rashid Bhutta	3.600	3.606	0	0
	Total		17.000	16.986	10.271	0.932	

Due to weak internal controls, store items were purchased through contractors by considering it work whereas it was procurement not a work.

Violation of rules resulted in unauthorized procurements of Rs 17 million and loss to MCM.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends investigation of the matter besides fixing responsibility on the person(s) at fault and recovery of loss from the concerned.

[AIR Para No. 39]

# 4.5.5 Non-obtaining / Non-deposit of Earnest Money and unknown whereabouts of 2% Earnest Money – Rs 13.145 million

According to Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Municipal Officer (Infrastructure) did not deposit the CDRs of earnest money of Rs 13.145 million during 2018-19 in bank for credit in bank account of securities rather returned to the contractor irregularly. Audit has pointed out below mentioned case of fraud / fudge ecurities refunded but not deposited in bank. Audit has pointed out an established case of misappropriation which needs action against responsible.

Due to negligence of the authorities, the received earnest money was returned to the contractor.

Non-deposit of earnest money resulted in misuse of securities which may further lead to loss of Government revenue.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends to probe the matter besides fixing responsibility on the person(s) at fault.

[AIR Para No. 09]

# 4.5.6 Irregular payments without ensuring valid administrative approval of works – Rs 5.947 million

According to Rule 13&14 of Punjab Local Government (works) Rules, 2017, an estimate for maintenance work shall lapse on the expiry of the relevant financial year and the administrative approval for a fresh work shall hold good for a period of two years.

MO (Infrastructure) of MCM made irregular payment of Rs 5.947 million during 2018-19 against works for which administrative approval was expired. Original administrative approval of Rs 22.700 million was accorded vide letter No.11-MO(I) dated 25.04.2017 by Development Committee of Municipal Corporation Multan. Without obtaining fresh administrative approval the payment

of such works held irregular as laid down in the PLG (works) Rules, 2017. The detail is given as under:

(Rs in Million)

_	,		1		1	1		S III WIIIIOII)
Sr. No.		AA Cost Orig AA		TS Cost	Work Order No. & Date	Expenditure during 2018-19	T. Expenditure	Expenditure beyond AA
1	Const. of earth filling, soling, metalling, drain, raising of manhole, concrete, sullage carrier, iron cross, carpeting, PCC pavers, Basti Masoom Shah, Qadirabad, Ahmad Abad, Sultan Nagar, Changrah Colony, Jattu Wala, Kashif Colony, Khawaja Ghraib Nawaz Fahad Town, Churri Garh, Street UC 53	4,000,000	11- MO(I) 25.04.17	6,399,680	18-MO (I) 18.05.2017	-	3,422,226	-
2	i. Construction of Matelled Road Nishat School for boys & Street Masjid Ghosia wali, G block UC 14 Shah Rukn-e-Alam colony. Ii. Construction of Matelled Road, Tuff Tile, Street Haji M. Rafiq wali, street No. 13 block S street No. 21 Faizabad UC N. 15 New Multan.	4,000,000	11- MO(I) 25.04.17	4,395,600	24-MO (I) 19.05.2017	406,600	4,388,600	-388,600
3	Carpeting of streets Basti Buch, Jaleel abad, Chah Bohar Wala, Zia Shaheed Colony, gujar Khada, Tuff Tile pavement Chah Bohar Wala UC- 32 (ii) Improvement of raod Tariq road to Kukshmi Chowk	4,000,000	11- MO(I) 25.04.17	4,199,669	33-MO (I) 19.05.2017	1,185,066	4,173,054	-173054

Sr. No.	Name & Local of Scheme	AA Cost Orig AA		TS Cost	Work Order No. & Date	Expenditure during 2018-19	T. Expenditure	Expenditure beyond AA
	Baghban Pura Lala Zar Colony tuff tile pavement near Lukhshmi Chowk Baghban Pura UC-33							
4	(i) Const. of tuff tile and soling Arshad Town, Abbas Pura Saleem Abad Al-jilan Town, Faysal Colony etc. UC-44 (ii) Const. of tuff tile drain manhole raising gali Ch. Yaqoob wali, main gali Allah Rakha Wali Maitla Town Peer Colony & Rehman Colony etc. UC-46	4,	11- MO(I) 25.04.17	3,998,000	39-MO (I) 19.05.2017	,	1,908,492	-
5	(I) const. of tuff Tile Mohallah Islam Nagar, Basti Ghulam Muhammad Wali, Mohallah Muhammad Pura UC-47 (ii) Const. of Tuff Tile Gulzaib Colony Street No.25 UC-47	2,2	11- MO(I) 25.04.17	2,198,680	40-MO (I) 19.05.2017	2,198,680	2,198,680	-
	Renovation of Municipal Corporation Office Gulshan Market, Multan	2	11- MO(I) 25.04.17	1,742	43-MO (I) 20.05.2017	0.689	1.706	-
	Renovation of Office Building Municipal Corporation, Mumtazabad Multan	1.3	11- MO(I) 25.04.17	1,916	44-MO (I) 22.05.2017	0.617	1.915	0415,196
8	Renovation of Camp Office for Mayor Multan Gulgshat Colony Near Secondary Board Office (Furniture Curtain, Carpet Kitchen Accessorites etc.)	1	11- MO(I) 25.04.17	0.850	48-MO (I) 22.05.2017	0.850	0.850	-
	Total	22,700		25,699		5,947	20,562	976,850

Due to weak financial control, payments were made without obtaining fresh administrative approval for works.

Payment without fresh administrative approval resulted in irregular payment of Rs 5.947 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends strict disciplinary action against the person(s) at fault besides regularization of the irregularity.

[AIR Para No. 61]

#### 4..5.7 Irregular payment of Holiday allowance – Rs 5.150 million

As per letter No.RD(A&A)MC/Multan 168 dated 24.04.2017, Municipal Corporation Multan is making huge expense on the payment of Holiday / Double Duty/ Over time allowance to its employees regularly on month to month basis which is huge/extra burden on the budget, it is therefore requested to avoid this extravagant expenditure. In this connection it is suggested that those employees who perform duty during Sunday or any other gazetted holidays they may be given substitute holidays on any other working day instead of double duty allowance in the best interest of Municipal Corporation. Having much more employees in every cadre Municipal Administration can easily accommodate this staff working on holidays through relievers. There is only issue of duty adjustment by the DDOs.

Following DDOs of MCM withdrew Rs 5.150 million from Municipal Corporation Account on account of holiday allowance for staff during 2018-19 without the sanction of competent authorities. The holiday allowance was irregularly paid to the staff instead of adjusting the duty roster of the staff. This resulted in undue burden on the income of MC Multan. The details are as under:

(Rs in Million)

List of H	List of Holiday Allowance Employees Municipal Corporation Multan for the Year 2018-19						
Sr. No.	DDO Name	Period	Amount of Leave Salary				
1	Mayor / Administrator	2018-2019	0.043				
2	Chief Officer	2018-2019	0.513				
3	MO (Finance)	2018-2019	0.048				
4	MO(Infrastructure)	2018-2019	0.218				
5	MO (Regulation)	2018-2019	2.120				
6	MO (Services)	2018-2019	2.209				
	Total	5.150					

Due to weak internal controls, duty rosters of staff were not adjusted to avoid payment of holiday allowance.

Non-adjustment of duty rosters of staff resulted in extra burden of Rs 5.150 million on financial resources of MCM in shape of holiday allowance.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends fixing responsibility on the person(s) at fault besides adjustment of duty rosters of staff to avoid further payment.

[AIR Para No. 27]

# 4.5.8 Unauthorized withdrawal of funds for lighting on Independence Day – Rs 2.768 million and bogus payment of - Rs 1.659 million

According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017 the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation and in a transparent, economical and efficient manner at competitive rates which brings value for money.

Chief Officer MCM made payment of Rs 2.768 million during 2018-19 on account of arrangement of lighting on the eve of 14<sup>th</sup> August, 2017. Audit observed from the scrutiny of bill that the contractor claimed lighting of government buildings for four

days whereas no such lighting was made in the whole city on 11 & 12.08.2017. Hence Rs 1.180 million was excess drawn from the government treasury due to fake billing. Further, contractor quoted rates inclusive of all kinds of taxes whereas Rs 479,201 were separately paid in the bill to the contractor. This resulted in total overpayment of Rs 1.659 million, as detailed below:

(Amount in Rs)

Name of Supplier	Item	Days	Qty per Day	Rate per Coil	Actual Amount of Bill	Amount Passed by Audit	Overpayment / Excess Pay order
	P/F of SMD pipe line on rent basis	4	98	298	116,816		
M/s Muhammad Siddique & Co vide	P/F of China Larri LED on rent basis	4	27910	19.25	2,149,070		
Bill No. NIL Dated 13.09.2017 payment	1 6	4	82	288.75	94,710		
vide cheque No.	Total				2,360,596	2773700	413,104
2002176977 dated	PST 16%				377,695	443792	66,097
06.03.2019	Total of bill				2,738,291	3217492	479,201
	Amount of Income tax @ 10%				273,829	277370	3,541

Due to mal-administration; bogus payment was made to favourite supplier.

Bogus payment resulted in fraudulent withdrawal and misappropriation of public moneys.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends strict action against the person(s) at fault for such maladministration in financial matters besides recovery of bogus claims.

[AIR Para No. 50]

### 4.5.9 Unauthorized expenditure by changing the scope of work - Rs 1.109 million

According to Rule 17 of the Punjab Local Government (Works) Rules, 2017, in case the site of work or nomenclature is changed, fresh Administrative approval shall be obtained from the respective Development Committee. According to terms and condition of work order issued to M/s Sheikh & Sons vide letter No. 553-MO(I) dated 10.09.18 vide condition No. 6 no change in scope / specification shall be permissible without prior approval of the competent authority. Moreover, vide condition 13 the work should be got executed strictly according to the scope of work / provision and specification of estimate.

Audit observed that MO (Infrastructure) of MCM got executed civil work by changing the scope of work costing Rs 1.109 million. According to approved nomenclature of the work only construction of boundary wall at graveyard Rehmat Colony was to be executed whereas payment against other components i.e. Soling, Tuff tiles, gate and gate pillars was also made without seeking revised admistrative approval from the competent authority. The details are as under:

(Amount in million)

Name of Scheme	<b>Estimated Cost</b>					
as per approval						
Construction of boundary wall at graveyard rehmat colony near darbar Baba Qamar	1,109					
ud din Rehmat Colony UC No. 2						
as per execution / payment						
Sub Head Boundary wall	0.490					
Sub Head Gate & Gate Pillars	0.0 94					
Sub Head Soling & Tuff tile	0.0 469					
Total	1,055					

Due to weak internal controls, the scope of work was changed without prior approval of competent authority.

Change in scope of work without prior approval of competent authority resulted in unauthorized execution of scheme costing Rs 1.109 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

No progress was intimated till the finalization of this report.

Audit recommends to probe the matter besides regularization of expenditure from the competent authority.

[AIR Para No. 58]

#### 4.6 Value for money and Service Delivery Issues

# 4.6.1 Loss to Government due to non-recovery of conversion fee and map fee from private schools – Rs 409.540 million

According to Rule 60 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to educational/health care institutional use conversion fee at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Moreover, according to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City as adopted by MCM the map fee regarding construction of commercial buildings is Rs 10 per Sft. Map fee for school, academy, university and hospital is Rs 4 per Sft. Fee for construction without approval of map will be charged @ 25% of full map fee extra. Extra height charges @ Rs 50 per cft will be charged beyond the permissible height of the building.

MO (Planning) of MCM allowed the illegal construction of buildings and running business of private schools without recovery of prescribed dues on account of conversion fee and map fee Rs 409.540 million during 2018-19. Summary on approximate basis is given below:

(Amount in Rs)

Sr. No.	No of schools as per list attached	Area of each Schools on avg. approx. basis	Rate on Avg	Land Valuation	conversi on Fee	construct ed Map Fee Rate	Avg. approx. covered area double story 3 Kanal each	map Fee	le Dues on	all school
1	123	4K	400,000	32,000,000	3,200,000	8	16,200	129,600	3,329,600	409,540, 800
*N	*Note: Actual calculation of Map Fee and Conversion Fee as per actual site and map is the responsibility of concerned Department									

Due to weak monitoring, buildings were constructed without payment of prescribed fees.

Non-payment of dues against illegally established schools resulted in violation of Rules and loss of Rs 409.540 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

No progress was intimated till the finalization of this report.

Audit recommends strict action against the culprits besides recovery of Government dues.

[AIR Para No. 25]

# 4.6.2 Loss to Government due to non-recovery of conversion fee and map fee from owners of commercial buildings – Rs 347.850 million

According to Rule 60 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to educational/health care institutional use conversion fee at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Moreover, according to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City as adopted by MCM the map fee regarding construction of commercial buildings is Rs. 12 per Sft. Map fee for hotels, restaurant, cinema and warehouse is Rs 10 per Sft. Map fee for school, academy, university and hospital is Rs 4 per Sft. Fee for construction without approval of map will be charged @ 25% of full map fee extra. Extra height charges @ Rs 50 per cft will be charged beyond the permissible height of the building.

MO (Planning) of MCM allowed the illegal construction of commercial buildings without recovery of prescribed dues on account of conversion fee and map fee Rs 347.850 million during 2018-19.

Due to weak monitoring, buildings were constructed without payment of prescribed fees.

Non-payment of dues against illegally constructed commercial buildings resulted in violation of Rules and loss of Rs 347.780 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

No progress was intimated till the finalization of this report.

Audit recommends strict action against the culprits besides recovery of Government dues.

[AIR Para No. 28]

#### 4.6.3 Non-imposition of penalty due to non-completion of works within time limit - Rs 46.510 million

As per Clause 2 of Condition of Contract, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the program of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date.

MO (I&S) of MCM did not observe the time limits granted to the contractors during 2018-19. Contractors neither completed the works within time limit nor applied

for time extension before the stipulated dates of completion. Penalty @ 10% amounting to Rs 46.510 million was required to be imposed due to non-completion of works despite lapse of considerable time. **Annexure-4/MLN** 

Due to weak internal controls, penalty for non-completion of works was not imposed.

Non-imposition of penalty for non-completion of works resulted in loss amounting to Rs 46.510 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends imposition and recovery of penalty amounting to Rs 46.510 million from the concerned.

[AIR Para No. 56]

#### 4.6.4 Loss to Government due to non-recovery of conversion fee and map fee from Nishat Schools and Colleges – Rs 40.911 million

According to Rule 60 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to educational/health care institutional use conversion fee at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Moreover, according to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City as adopted by MCM the map fee regarding construction of commercial buildings Rs 10 per Sft map fee for school, academy, university and hospital is Rs 4 per Sft. Fee for construction without approval of map will be charged @ 25% of full map fee extra. Extra height charges @ Rs 50 per cft will be charged beyond the permissible height of the building.

MO (Planning) of MCM allowed the illegal construction and running business to Nishat Schools and Colleges without recovery of prescribed dues amounting to Rs 40.911 million (approximately) on account of conversion fee and map fee during 2018-19. The calculation is based on assessment as the field staff did not cooperate to provide exact measurements of land and covered area. The detail is as under:

(Amount in million)

Sr. No.	No of schools as per list attached	Area of each Schools on avg. approx basis	Rate as per DC Rates 2019-20	Land Valuation	Conversion Fee		approx.	map Fee	total Recoverable Dues on each school approximately
1	Nishat Boys Junior School situated at eastern side of city Hospital from chungi No. 8 to lasale school road	4K	1,328,580	106,286,400	10,628,640	8	32,400	259,200	10,887
2	Nishat High School situated at Shalimar colony	8 k	560,000	89,600,000	8,960,000	8	97,200	777,600	9,73
3	Nishat College situated at link old Shujabad Road Multan	10k	479,160	95,832,000	9,583,200	8	129,600	1,036,800	10,620
4	Nishat High School situated at Shah Rukn e Alam Colony Multan	6 k	762,300	91,476,000	9,147,600	8	64,800	518,400	9,666
				Total					40,911

Due to weak monitoring, educational institutions were established without payment of prescribed fees.

Establishing of educational institutions without approval and payment of prescribed fees resulted loss of Rs 40.911 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends strict action against the culprits besides recovery of Government dues.

[AIR Para No. 70]

#### 4.6.5 Loss to Government due to non-recovery of extra height charges - Rs 22.014 million

According to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City as adopted by MCM extra height charges @ Rs 50 per cft will be charged beyond the permissible height of the building.

MO (Planning) of MCM did not recover the extra height charges from the developers/owners on account of extra height charges beyond 38 feet and sustained a minimum loss of Rs 22.014 million to Municipal fund during 2018-19. Copy of map already approved bearing No. 846 dated 13.12.2017 indicates recovery of height charges of just Rs 38,800 only as detailed below. **Annexure-5/MLN** 

(Rs in Million)

Name & Address	Date of Application / period	Map App. No. & Date	Area (aprrox )	Total Height of constructed Plaza measured by Audit	Extra Height above 38 feet	Extra Height charges to be received @ Rs 50 per cft of 6486 sft per floor	Extra Height charges received	Less recovery of Extra height Charges
Hotel Plaza under Construction	Majid Khan Hotel under construction at corner of Tariq Road and old Bwp Road including mumty and basement etc total covered area on approx basis	846 13.12.2017	114 M	106 feet	68 feet	22.053	0.039	22.014

Due to weak monitoring, extra height charges were not recovered from the owner of hotel.

Non-recovery of extra height charges from the owner of hotel resulted in loss of Rs 22.014 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends recovery of extra height charges amounting to RS 22.014 million from the concerned.

[AIR Para No. 20]

# **4.6.6** Loss to Government due to non-recovery of dues from Evacuee Trust Property – Rs 19.705 million

According to Rule 60 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to educational/health care institutional use at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Moreover, according to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City as adopted by MCM, the map fee regarding construction of commercial buildings is Rs. 12 per Sft. Map fee for hotels, restaurant, cinema and warehouse is Rs 10 per Sft. Map fee for school, academy, university and hospital is Rs 4 per Sft. Fee for construction without approval of map will be charged @ 25% of full map fee extra.

MO (Planning) of MCM allowed the illegal construction of hotel without recovery of prescribed dues on account of conversion fee and map fee Rs 19.705 million during 2018-19 as summarized below. **Annexure-6/MLN** 

(Amount in Rs)

Nature of Business	Name & Address	Less Conversion Fee	Less Map Fee	25% of fine	Total Recoverable map+fine +conversion
Commercial Shops	Evacuee Trust Property (central zone)	5,797,836	314,352	78,588	6,190
Marriage Hall	Evacuee Trust Property (central zone)	13,176,900	270,000	67,500	13,514
	18,974,736		146,088	19,705	

Due to weak monitoring, illegal buildings were constructed without payment of prescribed fees.

Non-payment of dues by the owners of illegally constructed buildings resulted in violation of Rules and loss to government for Rs 19.705 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

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

[AIR Para No. 24]

# 4.6.7 Loss to Government due to non-recovery of dues regarding additional constructions in commercial Plaza – Rs 17.481 million

According to PLGA 2013, Schedule 8 vide Para 34 and Building By-laws 2007 vide clause No. 10.1(b), on commercial declared roads beyond 150 feet the conversion fee will be charged according to PLUR 2009. Property falling under category A will be charged fee for conversion. According to letter No. 202-MO(P)MCM dated 07.02.2020 for submission of revised map and payment of dues also authenticate the non-payment of dues by administration of Dost Medical Complex Nishtar Road Multan.

MO (Planning) of MCM failed to recover the Municipal charges of Rs 17.481 million as already pointed out and conveyed vide letter No. 851/TO (P&C) dated 02.12.2011 issued by TO(P&C) TMA Bosan Town Multan.

Due to weak monitoring, illegal buildings were constructed without payment of prescribed dues.

Non-payment of dues resulted in violation of Rules and loss to MC for Rs 17.481 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends appropriate action for recovery of loss from the concerned.

[AIR Para No. 23]

#### 4.6.8 Loss to Municipal Fund due to non-realization of revenue – Rs 14.714 million

According to advertisement for auction of property on rent published on 04.07.2007 in Daily Express by TMA SRAT, a shopping plaza near Mehfil Cinema having basement area of 1 Kanal and 14 Marlas was offered for rent.

MO (Regulation) of MCM failed to produce the recovery / outcome from the property mentioned above situated at commercial hub of the city near Mehfil cinema Hussain Agahi Road Multan. Audit team visited the site and personally observed various vendors were running their business in the said plaza without payment of any dues to MC. The detail is as under:

(Rs in Million)

Period	in Basement minimum No. of shops	Approximate minimum Rate per Month with 10% annual increase	Month	Amount		
2007-08	50	1,000	12	0.600		
2008-09	50	1,100	12	0.660		
2009-10	50	1,210	12	0.726		
2010-11	50	1,331	12	0.798		
2011-12	50	1,464	12	0.878		
2012-13	50	1,611	12	0.966		
2013-14	50	1,772	12	1.063		
2014-15	50	1,949	12	1.169		
2015-16	50	2,144	12	1.286		
2016-17	50	2,358	12	1.415		
2017-18	50	2,594	12	1.556		
2018-19	50	2,853	12	1.712		
2019-20	50	3,138	12	1.883		
Total						

Due to weak internal controls, rent of basement plaza was not being collected from the occupants.

Non-recovery of rent resulted in loss amounting to Rs 14.714 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends recovery of Rs 14.713 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 12]

# 4.6.9 loss due to irregular permission for construction of floor without determination of time period for rent free facility - Rs 12.639 million

According to TMA SRAT Multan letter No. 701/TMA/SRAT dated 17.09.2009, a permission to construct two rooms of 90x18 each for godown was

granted by Town Nazim SRAT without charging any rent and without determination of time period for such rent free facility to the tenant.

Town Nazim clearly violated the implied conditions of cannons of financial propriety and granted an irregular permission to the tenant to construct godown on roof of Plaza without payment of cost and without recovery of rent. Due to this negligence and misuse of powers by the Nazim, Government sustained a loss of Rs 14.639 million. Municipal Corporation Multan did not collect the rent. The detail is as under:

(Rs in Million)

Rent of third floor upto April 2014 as assed by MO (Finance)	Rent of third floor from April, 2014 to Feb-2020 (approx. Rs 125000 per month for 70 months)	Total Rent of third floor due upto February 2020
Rs 5.889 million	8.750 million	Rs 14.639 million
Approximate cost of	2.000 million	
Loss sust	12.639 million approx.	

Due to weak internal controls, rent of third floor was not collected from the tenant of K.K. Mart owned by Municipal Corporation Multan.

Non-recovery of rent of third floor resulted in minimum loss amounting to Rs 12.639 million to the Government.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends recovery of Rs 12.639 million besides fixing responsibility on the person(s) at fault.

[AIR Para No. 11]

#### 4.6.10 Non-recovery of rent of shops – Rs 11.637 million

According to Rule 14 (d) of PLG (Account) Rules, 2017, the collecting officer shall collect the receipts of the local government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or compromise.

MO (Regulation) did not recover outstanding dues on account of rent of shops worth Rs 11.637 million during the period 2018-19 from various shopkeepers/vendors running their businesses under the jurisdiction of Municipal Corporation Multan as summarized below:

(Amount in Rs)

Particulars	01.07.18 Dei		Total Recoverable	Recovery During 2018-19	Balance Recoverable
Rent of Shops	7,925	5,133	13,058	1,421	11,637

Due to weak internal controls, rent of shops was not recovered.

Non-recovery of rent of shops resulted in loss of Rs 11.637 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends early recovery of rent of shops amounting to Rs 11.637 million from the concerned.

[AIR Para No. 13]

# 4.6.11 Loss to Government due to non-recovery of dues from illegally established multistory hotel – Rs 10.516 million

According to Rule 60 of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to educational/health care institutional use conversion fee at the rate of 5% of the value of

the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Moreover, according to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City as adopted by MCM the map fee regarding construction of commercial buildings is Rs. 12 per Sft. Map fee for hotels, restaurant, cinema and warehouse is Rs 10 per Sft. Map fee for school, academy, university and hospital is Rs 4 per Sft. Fee for construction without approval of map will be charged @ 25% of full map fee extra.

MO (Planning) of MCM allowed the illegal construction of hotel without recovery of prescribed dues amounting to Rs 10.516 million on account of conversion fee and map fee during 2018-19. **Annexure-7/MLN** 

(Amount in Rs)

											(Amount in Ks)
N 0	D-46	M A	A			Conversion	n Due		C	less	
Name & Address of Building	Date of Application / period	Map App. No. & Date	Area (aprrox			H'AA		Conversion Fee	Conversion fee recovered	recovery of conversion fee	Remarks
Hotel Plaza under Construction	Majid Khan Hotel under construction at cornor of Tariq Road and old Bwp Road	846	114 M	638,880	Marla	72,832,320	20%	14,566,464	4,527,855	10,038,609	conversion fee of entire place was to be charged but lesser area was recovered by MCM
Name & Address	Date of Application / period	Map App. No. & Date	Area (aprrox	Tot covered		Map Fee	Fine @ 25%	total to be recovered		Balance Recoverable	Remarks
Hotel Plaza under Construction	Majid Khan Hotel under construction at cornor of Tariq Road and old Bwp Road including mumty and basement etc total covered area on approx basis	846 13.12.2017	114 M	60,0	00	600,000	150,000	750,000	271,900	478,100	Map fee for the entire structure calculated on the basis of estimated covered area taken while site visit. Actual working is the responsibility of department
	In the second			Total		I.	1	l	l .	10,516,709	

Due to weak monitoring, illegal hotel was established without payment of dues prescribed by government.

Non-payment of dues by the owner of hotel resulted in violation of Rules and loss to government for Rs 10.516 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends immediate action against developers/owners besides recovery of Government dues amounting to Rs 10.516 million.

[AIR Para No. 43]

# 4.6.12 Loss to Government due to non-recovery of extra height charges - Rs 8.858 Million

According to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City, as adopted by MCM extra height charges @ Rs 50 per cft will be charged beyond the permissible height of the building.

MO (Planning) of MCM did not recover the extra height charges amounting to Rs 8.858 million from the developer/owner of a hotel building having 97 feet height. **Annexure-8/MLN** 

(Rs in Million)

Name & Address	Date of Application / period	Map App. No. & Date	Area (aprrox )	Total Height of constructed Plaza measured by Audit	Extra Height above 38 feet	Extra Height charges to be received @ Rs 50 per cft	Extra Height charges received	Less recovery of Extra height Charges
Muhammad Touseef , Muhammad Touqeer s/o M. Sharif Hotel building under construction at Tariq Raod Multan	passed from shershah town	20.12.16	57 M	97	59	20.505	11.647	8.858

Due to weak monitoring, less recovery of extra height charges was made from the owner of hotel building.

Less recovery extra height charges resulted in loss of Rs 8.858 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends to probe the matter besides recovery of Rs 8.858 million from the concerned.

[AIR Para No. 19]

#### 4.6.13 Loss due to less recovery of tender fee – Rs 7.222 million

According to Rules 19 (1) of Punjab Local Government (Works) Rules, 2017, if any matter is not covered under the rules, the Punjab Government Works rules under the Building and Roads Department Works Code for Public Works department will be followed. Further, as per government of Punjab C&W Department letter No.B-II(C&W) 2-11/78 Procurement (2014) dated 03.02.2015, tender fee rates have been revised and now shall be charged as per following schedule:

i. For original workii. For M&RRs 10,000 for each work

Municipal Officer (Infrastructure) of MCM made less recovery of tender fee amounting to Rs 7.222 million during 2018-19 against 1,216 tenders by showing collection of Rs 500 for each tender instead of Rs 10,000 each for original works and Rs 2,000 each for repair works. The detail is given below:

(Rs in Millions)

Date of Tender	No. of Works	Nature of Work	Rate of Tender Fee	Fee Charged	Less	Tenders Issued	Amount of Short Recovery of Tender Fee
30.08.2018	8	Original work	10,000	500	9,500	166	1,577
03.09.2018	104	Repair Work	2,000	500	1,500	527	0. 790
14.10.2018	2	Original work	10,000	500	9,500	58	0. 551
29.11.2018	4	Original work	10,000	500	9,500	92	0. 874
12.12.2018	1	Original work	10,000	500	9,500	27	0.256
27.12.2018	1	Original work	10,000	500	9,500	22	0.209
12.01.2019	2	Original work	10,000	500	9,500	69	0. 655
14.01.2019	4	Original work	10,000	500	9,500	109	1,035
26.01.2019	4	Original work	10,000	500	9,500	78	0.741
28.03.2019	1	Original work	10,000	500	9,500	13	0. 123
23.04.2019	2	Original work	10,000	500	9,500	36	0. 342
20.05.2019	1	Original work	10,000	500	9,500	7	0.0 66
23.05.2019	1	Original work	10,000	10,000	-	12	-
Total	135					1,216	7,222

Audit is view that due to weak financial controls, lesser than actual amount of tender fee was collected.

Less collection of tender fee resulted in loss of Rs 7.222 million to MC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends recovery of Rs 7.222 million besides fixing responsibility on the person(s) at fault.

[AIR Para No. 02]

### 4.6.14 Irregular auction of collection rights of slaughter house fee – Rs 6.077 million

According to Rule 18, 20 & 21 of Punjab Local Governments (Auction of Collection Rights) Rules, 2016, sixty percent of the earnest money deposited by successful contractor shall be adjusted against the amount payable by him as first

monthly installment. The balance earnest money shall be retained by the local government as a security for successful completion of contract and payment of dues under the agreement. The earnest money retained as security shall be refunded to the contractor after successful completion or performance of contract, production of a certificate from the head of accounts office of respective local government that nothing is due from the contractor and contract has been completed or satisfactorily performed. The contractor shall deposit other charges such as rent of buildings under his possession, cost of books, stationery, furniture and fixtures or any other property provided by the local government for use of collection of income, in the funds of local government in advance by the fifth day of each month. A contractor shall keep the record relating to accounts of the income as well as other documents in proper order as provided in the respective rules, bye laws and procedures. The above mentioned record shall be the property of respective local government.

MO (Services) of MCM auctioned collection rights of slaughter house fee for Rs 6.077 million during 2018-19. Following discrepancies were observed during audit scrutiny:

- 1. All the amount of earnest money was adjusted against receiveable amount from contractor instead of permissible limit of 60%. As per D&C register an amount of Rs 0.249 million was still recoverable from the contractor on account of slaughter house fee.
- The contractor did not deposit other charges such as rent of buildings, stationery, furniture, fixtures etc under his possession and stationery charges for use of collection of income.
- The contractor did not keep the record relating to accounts of the income as well
  as other documents in proper order in violation of rules, bye laws and
  procedures.
- 4. Moreover, sale of turbine water to the owners of surrounding agricultural land was also noticed by chowkidars / custodians namely Mr. Aslam and an other one without recovery of sale proceeds.

Due to weak internal controls, contract for collection rights was awarded and entire amount of earnest money was adjusted in violation of rules.

Award of contract for collection rights for Rs 6.077 million in violation of rules resulted in Non-collection of auction amount / non-deposit of auction amount resulted in irregular auction besides non-recovery of slaughtering fee of Rs 0.249 million and other dues from the contractor.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends to probe the matter besides recovery from the concerned.

[AIR Para No. 06]

### 4.6.15 Loss to Government due to non-recovery of conversion fee of extra area of Khan Medical City – Rs 5.881 million

According to PLGA 2013, Schedule 8 vide Para 34 and Building By-laws 2007 vide clause No. 10.1(b), on commercial declared roads behind 150 feet the conversion fee will be charged according to PLUR 2009 and conversion fee will be charged for property falling under category A.

MO (Planning) of MCM did not provide the map file of Khan Medical City (Dost Medical City) situated at Nishtar Road Multan so Audit assessed that 1.5 kanal area (approximately) was constructed beyond the width of commercial declared road i.e. 150 feet from the center of the road on each side. Hence, the area beyond 150 feet was required to be converted but no such evidence of conversion fee or map fee was forthcoming from the record. Necessary detail of conversion fee is given below however; recovery should be made as per actual area at site:

(Amount in Rs)

No	Plan No. & Date	Name of Business / Building	Name & Addres s	Date of Applicatio n / period	App . No.	(aprro	Rate	Unit	Land Valuation	Con Fee Rat e	Conversio n Fee	conversio n Fee charged	Less Conversio n Fee	Remarks
1	Not Provide d		Nishtar Road Multan	Constructed at site	N/A	1.5 K	980,10 0	Marl a	29,403,00 0	20%	5,880,600	-	5,880,600	already constructe d without map approval hence double rates charged for map fee

Due to weak monitoring, conversion fee for the extra area was not recovered from the concerned.

Non-recovery of conversion fee for extra area resulted in violation of Rules and loss Rs 5.881 million toMC.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends to probe the matter besides recovery of conversion fee from the concerned.

[AIR Para No. 22]

### 4.6.16 Loss to Government due to non-recovery of conversion fee and map fee – Rs 4.753 million

According to gazette published on October 04, 2011 the notification No. DO(SP&C)/MN/539 dated 30.06.2011 under chapter shershah town vide sr. No. xxix Suraj Kund Road from sui gas Raod to limits of TMA falls under category A road hence conversion will be applied on this area.

MO (Planning) of MCM processed various maps of commercial buildings at Suraj Kund Road without ensuring recovery of conversion fee of Rs 4.753 million during 2018-19. **Annexure-9/MLN** 

Due to weak monitoring; illegal buildings were established without payment of conversion fee.

Non-payment of dues by the owners of illegally established buildings resulted in violation of Rules and loss of Rs 4.753 million to the public exchaquer.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted.

DAC meeting was not convened by PAO, despite repeated efforts made by Audit.

Audit recommends to probe the matter besides recovery of conversion fee and fixing responsibility on the person(s) at fault.

[AIR Para No. 26]

#### 4.6.17 Loss to Municipal Fund due to non-recovery of income from parking stand advertised by the MCM – Rs 4.110 million

According to Rule 20 of Punjab Local Governments (Auctioning of Collection Rights) Rules, 2016 the contractor shall be responsible for deposit of salary, all allowances etc. of employees attached with him for collection of receipt and will pay all taxes leviable. Furthermore, as per Rule 25 (e) all collection shall be carried out by contractor through the staff of local government concerned assigned to him for this purpose.

Chief Officer of MCM advertised in daily newspapers regarding the auction of parking stands within the jurisdiction of Multan for the period 2017-18. Out of seven parking stands it was stated that due to courts orders or litigation only auction of two stands can took place during 2018-19 situated at Sr. No. 1 and at sr. No. 6 as given in the below mentioned table. Auction file of Parking Fees contract of Parking stand Qila Qohna Qasim Bagh toward upward Hussain Agahi and Parking Fee Sui Northern Gas

Peerain Gaib were concealed from Audit scrutiny. Moreover, no recovery made from these stands was recorded on daily basis on the registers and no recovery record was produced to audit. Further, no recovery of employees' salaries was calculated and recovered from the contractor. Unofficially all these parking stands are running at site and a minimum loss of Rs 4.110 million (Amount on the basis of contract amount of 2017-18 with 10% increase) is sustained to MCM during 2018-19 as summarized below:

(Rs in Million)

Sr. No	Name of Work	Minimum loss sustained by MCM / Non Recovery of Amount	Remarks			
	Parking Fees contract of Parking stand Qila Qohna Qasim Bagh toward upward Hussain Agahi	1.760				
2	Parking Fees contract of Parking stand Qila Qohna Qasim Bagh toward upward Ghanta Ghur	0.198	No evidence of recovery			
3	Parking Stand Passport Office Madni Chowk	0.474	and auction process			
4	Parking Fee Mehfil Cenima	0.550	shown to Audit			
5	Parking fee Crown Cenima	0.440				
6	Parking Fee Sui Northern Gas Peerain Gaib	0.468				
7	Parking fee under fly over Near Food Festival	0.220				
	Total	4.11				

Due to weak internal control, auction amount and salaries of staff was not collected and record of proceedings of auctions not shown to Audit.

Non-auction of amount resulted in loss to the government amounting to Rs 4.110 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends production of proof of receipt and auction proceedings at the time of record verification and calculation of salaries of staff and recovery be made.

[AIR Para No. 41]

# 4.6.18 Short recovery of rent and non-recovery of fine from tenant of KK Mart Plaza recovery thereof – Rs 3.066 million

According to terms and conditions of the original agreement of BOT basis the tenant will pay 67% of the successful bid amount to the TMA and remaining 33% of the bid amount will be adjusted against construction cost by the tenant till the completion of construction cost of the Plaza. According to terms and conditions of the rent agreement vide clause 9 the tenant is bound to pay advance rent on or before 5th of every month in case of delay fine @ Rs 1,000 per day will be charged. Further vide clause 10 of the rent agreement rent with fine if not paid till 20th day of respective month then security will be forfeited and property will be got vacated from the tenant i.e. 2nd party. Moreover, vide clause 13 on violation of any clause mentioned in the agreement the rental agreement can be cancelled at any time and security amount will be forfeited.

MO (Regulation) of MCM less recovered an amount of Rs 3.066 million on account of rent from the tenant (Mr. Saeed Ahmed) of KK Mart Plaza at Hussain Agahi Chowk Multan. Against agreed revised estimated cost for construction of Plaza Rs 17 million an amount of Rs 16,929,475 has been adjusted upto January, 2019 hence only Rs 70,525 was required to be deducted from rent amount of February 2019. MO (Finance) and MO (Regulation) failed to monitor the recovery of rent of KK Mart Plaza (Plaza at Hussain Agahi Chowk) and overpaid construction cost of Plaza which resulted in short recovery of Rs 2.947 million. Necessary detail is given below:

(Amount in Rs)

Month	Year	Monthly Rate	Adjustment amount	Balance to be recovered	Actually Recovered	Short Recovery
February	2019	648,436	70,525	577,911	434,452	143,459
March	2019	648,436	-	648,436	434,452	213,984
April	2019	648,436	-	648,436	434,452	213,984
May	2019	648,436	-	648,436	434,452	213,984
June	2019	713,279	-	713,279	434,452	278,827
July	2019	713,279	-	713,279	477,897	235,382
August	2019	713,279	-	713,279	477,897	235,382
September	2019	713,279	-	713,279	477,897	235,382
October	2019	713,279	-	713,279	477,897	235,382
November	2019	713,279	-	713,279	477,897	235,382
December	2019	713,279	-	713,279	477,897	235,382
January	2020	713,279	-	713,279	477,897	235,382
February	2020	713,279	-	713,279	477,897	235,382
Total	•	9,013,255	•	8,942,730	5,995,436	2,947,294

However, prior to February 2019 against recovery of rent of following two months' rent an amount of Rs 118,846 was also less recovered from the tenant due to unforeseen reasons. Fine @ Rs 1000 per day was also not charged.

(Amount in Rs)

Month	Amount of Rent to be charged	Amount actually charged	Less Amount of Rent Charged		
June.2017	394,956	359,051	35,905		
June.2018	434,452	394,956	39,496		
Total			118,846		

Moreover, it is pertinent to mention here that neither till the date of audit tenant has never ever applied for relaxation of fine nor permission was granted any time / fine was waived off any time.

Due to weak monitoring control over revenue collection of rent was not properly realized.

Non-recovery of rent resulted in loss to Municipal fund and non-recovery of rent amount and fine on late payment of rent.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action against recovery staff and cancellation of agreement on account of breach of contract by the tenant by short payment besides recovery of fine and rent.

[AIR Para No. 10]

#### 4.6.19 Irregular withdrawal of funds by claim of excess quantities – Rs 4.907 million

According to Rules 9, 10 (2) and 12 of the Punjab Procurement Rules 2014, 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 and annual requirements thus determined would be

advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017 the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation and in a transparent, economical and efficient manner at competitive rates which brings value for money.

Chief Officer of MCM paid an amount of Rs 4.907 million was paid to M/s M. Azam Qureshi on account of provision of various items on rental basis for the arrangements of Jashan-e-baharan event from 21-24.03.2019. It was astonishing to note that excess quantities of items were claimed in the bill and paid for which resulted in overpayment of at least Rs 2.681 million. As Audit have personally attended that event and items claimed not provided in the event by the supplier on rental basis but excess claim was made by supplier and paid by the MO (Infrastructure) irregularly due to favour the contractor or unforeseen reasons. The comparison of item claimed and actually provided at the event is given below however department may investigate the matter from any investigation authority:

(Amount in Rs)

Sr. No.	Name of Supplier	Name of Item	Bill No. & Date	Qty.	Rate	Days	Amount	Maximum Qty. Actually Supplied	Excess Qty. Claimed in Bill	Excess Payment
1		Supply of Foam Chair		4,000	60	4	960,000	1,000	3,000	720,000
2		Supply of Sofa Person		160	1,000	4	640,000	80	80	320,000
3	M. Azam Qureshi	qaleen / carpet 125 roll x 325 ft each	Nil	40,625	10	4	1,625,000	25,000	15,625	625,000
4		Shamiana		80	500	4	160,000	20	60	120,000
5		Qnat		100	200	4	80,000	50	50	40,000

Sr. No.	Name of Supplier	Name of Item	Bill No. & Date	Qty.	Rate	Days	Amount	Maximum Qty. Actually Supplied	Excess Qty. Claimed in Bill	Excess Payment
6		Canopi		16	5,000	4	320,000	-	16	320,000
7		Table		100	50	4	20,000	100	-	-
8		Sound System		6	4,000	4	96,000	3	3	48,000
9		Generator with diesel 100KV		4	18,000	4	288,000	2	2	144,000
10		Carpet 300x8x5=120 00		12,000	5	4	240,000	6,000	6,000	120,000
11		Beam Light		80	500	4	160,000	40	40	80,000
12		SMD Light		120	600	4	288,000	60	60	144,000
13		Colored Jhandi		600	50	1	30,000	600	0	-
	Total									2,681,000

Due to mal-administration the uneconomical and irregular expenditure was charged to Municipal fund.

Incurring of irregular and uneconomic expenditure resulted in loss to Municipal fund.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action against person(s) at fault besides regularization.

[AIR Para No. 55]

# **4.6.20** Loss to Government by incurring uneconomical expenditure on Independence Day – Rs **4.439** million

According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017 the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation

and in a transparent, economical and efficient manner at competitive rates which brings value for money.

Chief Officer of MCM paid an amount of Rs 4.439 million on the event of Independence Day-2018 to M/s Dewaan e Khas Multan during 2018-19. An overpayment of Rs 1.916 million was made just by bogus / fake claim of one extra day in the bill. The entire expenditure was open to following audit observation:

- 1. The work order was issued to bidder prior to the issuance of technical sanction from chief engineer Lahore.
- The rates paid were much higher side as compare to the market rates. No stock entries were made on record to assure actual provision of such items.
- 3. Party submitted the bill bearing No. Nil dated 04.01.2019 whereas the arrangements were finalized on 14.08.2018. No reason was mentioned on late submission of bill.
- 4. No stock entry of items provided in the event was made. No record of drone cameras was produced to show actual claim of the items in the marquee.
- 5. Only on 14th August the event was executed but unfortunately the rate of two days was claimed in the bill which needs recovery of Rs 1.916 million for excess claim of one day.

All the above expenditure was incurred in violation of PPRA Rules and necessary detail is given in **Annexure-10/MLN** 

Due to mal-administration the uneconomical and irregular expenditure was charged to Municipal fund.

Incurring of irregular and uneconomic expenditure resulted in loss to Municipal fund.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action against person(s) at fault besides regularization.

[AIR Para No. 53]

# 4.6.21 Loss to Government due to non-recovery of dues from illegally established commercial buildings – Rs 1.678 million

According to Rule 60 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 as amended in 2012 a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to educational/health care institutional use conversion fee at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Moreover, according to schedule of rates vide Notification No. 788-TO(R)-CN-TMA dated 04.07.2002 published vide Gazette dated 07.09.2002 of TMA Multan City as adopted by MCM the map fee regarding construction of commercial buildings is Rs. 12 per Sft. Map fee for hotels, restaurant, cinema and warehouse is Rs 10 per Sft. Map fee for school, academy, university and hospital is Rs 4 per Sft. Fee for construction without approval of map will be charged @ 25% of full map fee extra. Extra height charges @ Rs 50 per cft will be charged beyond the permissible height of the building.

MO (Planning) of MCM allowed the illegal construction of hotel without proper recovery of prescribed dues on account of conversion fee Rs 1.591 million, map fee Rs 86,888 and sustained a minimum loss of Rs 1.678 million to Government Exchequer during 2018-19. Necessary detail is given below:

(Amount in Rs)

Summary of conversion Fee									,				
							Co	nversion l	Due				
	Name & Address	Date of Application period	Map App No. & Date	Area (aprrox	- 1	Rate	Unit	Land Valuation	Con. Fee Rate	Conversi on Fee	on Fee charged	Converge Con. Fee	
Tou Mul Tou Sha buil	nammad seef , nammad qeer s/o M. rif Hotel ding under struction at q Raod tan	154 07.01.2016 passed from shershah tov	20.12.16	57 M	380,	000		21,660,000 Calculatio		4,332,000	2,741,1	42 1,590,858	Less rate was charged in order to favour the developer / owner at the time of conversion
Sr. No.	Plan No. & Date	Name of Business / Building	Name & Address	Date of Application / period	Map App. No. & Date	Area (aprrox)	Tota cover Area	ed Which	Differe	nce Hap	Fine @ 25%	Map Fee Recoverable	Remarks
1	154	Hotel Plaza under Construction 8 storys	Muhammad Touseef, Muhammad Fouqeer s/o M. Sharif Hotel building under construction at Tariq Raod Multan	154 07.01.2016 passed from shershah town	20.12.16	57 M	60,91	2 53961	6,95	1 69,510	17,378	86,888	Map fee for 2nd floor named services floor having inner height of 6.75' feet for 6951 Sft will be charged @ Rs 10 each

Due to weak monitoring and law enforcement in field, illegal hotel was established without payment of dues prescribed by government.

Non-payment of dues by illegally established hotels resulted in violation of Rules and loss to government for Rs 1.678 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends for taking immediate action against developers/owners, besides recovery of Government dues.

[AIR Para No. 18]

#### 4.7 Others

# 4.7.1 Concealment of site of works from audit inspection due to substandard execution – Rs 158.740 million

According to Section 14 of the Auditor General of Pakistan functions and powers 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 the Federation or of a Province or of a district, including treasuries, and such offices responsible for the keeping of initial or subsidiary accounts; to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection; and to enquire or make such observations as he may consider necessary, and to call for such information as he may require for the purpose of the audit. The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

MO (Infrastructure) of MCM did not ensure the site inspection of certain works executed by them during 2018-19 despite several requisitions. Hence audit is of the view that the development works sites were not allowed to inspect due to substandard execution of works amounting to Rs 158.740 million at sites. The detail of works is given as under: -

(Amount in Rs)

No. of Schemes	Approved Cost	Development Exp. During FY 2017-18	Allocation during FY 2018-19	Development Exp.  During FY 2018-19
489	03,398,329	112,336,042	309,763,027	158,740,504

Due to defective execution of works at site the works were concealed from audit inspection.

Concealment of works from inspection and non-availability of test reports in files may shows substandard execution of works at site.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action besides site inspection of works by Audit and action against person at fault for such concealment.

[AIR Para No. 64]

### 4.7.2 Unauthorized expenditure on arrangements of temporary cattle markets – Rs 39.132 million

According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017 the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation and in a transparent, economical and efficient manner at competitive rates which brings value for money.

MO (Regulation) of MCM paid an amount of Rs 39.132 million on arrangements of temporary cattle markets on the event of Eid-ul-Azha during 2018-19 to various suppliers despite of the fact that after establishment of CMMC Multan this function is not related to the Municipal Corporation Multan. Heavy expenditure was incurred within one week through quotations instead of tender by violating PPRA Rules 2014. During scrutiny of bills of establishment of cattle market points of various suppliers following observations are pointed out:

- 1. Neither bid security @ 5% nor performance guarantee @ 10% were obtained.
- 2. The bids rates of all suppliers were same which revealed that fake quotation were executed. Comparative statements and original quotations were also not attached with the bills except one contractor.

- 3. Mostly excess quantities were claimed in the bills as compare to actually supplied in temporary markets. No temporary wash rooms were provided, no glass tables, sofa sets were provided at site. Similarly, the claim of multiple canopies in each temporary market was claimed whereas no canopy was provided. Mostly bogus quantities were claimed and fudge payments were made without recording any stock entry or retaining photographs of items actually installed on each day separately.
- 4. Already available tentage material were not shown utilized that resulted in excess payment out of MC Fund. **Annexure-11/MLN**

Due to mal-administration the uneconomical and irregular expenditure was charged to Municipal fund.

Incurring of irregular and uneconomic expenditure resulted in loss to Municipal fund.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action against person(s) at fault besides regularization.

[AIR Para No. 40]

# 4.7.3 Execution of substandard work of tuff tiles inquiry thereof – Rs 35.067 million

According to Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

MO (Infrastructure) of MCM paid an amount of Rs 35.067 on account of "P/L of PCC paver of 7000 PSI including sand 2-3" including preparation, watering compaction of bed to proper camber and sand cushion 60 mm thick in various works during 2018-19. The entire expenditure of tuff paver was doubtful

without the satisfactory test reports showing 7000 PSI strength from a recognized laboratory.

Due to weak internal controls the record entries are being made on assessment basis and treated every tuff tile of standard quality.

Considering tuff paver of standard quality in absence of test reports resulted in doubtful payment and may cause loss to Govt.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends regularization of the irregularity besides action against contractors for substandard execution of work at sites.

[AIR Para No. 44]

# 4.7.4 Un-authorized payment of pending liabilities of defunct TMAs without prior approval of Finance Department and booking of expenditure by misclassification – Rs 18.406 million

According to Rules 9, 10 (2) and 12 of the Punjab Procurement Rules 2014, 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 and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. Furthermore, according to Government of Punjab, Finance Department, Lahore letter No.FD(FR) (ACCOUNTS)A&A-II-1/74 dated 2.8.2000 that claims of arrears of pay and allowances and contingency more than six years old, require sanction from the Finance Department. Further, according to Punjab Delegation of Financial Power, 2016 (amended up to date) Sr. No.18 officer Category-I can sanction in respect of T.A. claims not more than 3 years old, and other claims not more than 6 years old.

Chief Officer of MCM paid an amount of Rs 18.406 million on account of liabilities of various claims of various contractors and suppliers from Head A03982 of defunct TMAs period without prior approval of Finance Department. Mostly bills of works were now booked under head A03982 instead of major Head A12-civil works by misclassification. The purchase of durable goods was also booked against head A03982 instead of major head A09-purchase of physical assets; hence expenditure of liabilities was paid by misclassification and without approval of FD. Moreover, all the expenditure was paid after the expiry of 5-7 years of its occurring without ensuring genuineness hence payment of time barred liability is irregular and needs sanction of Finance Department.

Audit is of the view that pending liabilities were paid without sanction of FD and procurement was made against PPRA Rules.

Irregular procurement and payment of pending liabilities resulted in irregular expenditure and irregular payment as well.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action besides regularization of irregularity from Finance Department.

[AIR Para No. 59]

### 4.7.5 Fake maintenance of stock register of consumption street light material – Rs 10.271 million

According to Rule 15.4 (a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from

stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Municipal Officer (Infrastructure) of MCM purchase electricity worth Rs 10.271 million through three different tenders costing Rs 4.000 million, Rs 3.000 million and Rs 6.400 million respectively. Scrutiny of consumption record register produced by electrician revealed the following short falls:

- 1. Huge quantity of electric material was consumed without one pen stroke without recording the date of issuance of material to the other electricians.
- 2. Huge quantity of wire was issued on different occasions costing in million but how much wire used and remaining wire not handed over to the store room.
- 3. Repeated expenditures were shown on each Moharram occasion which is not actually required at Moharam.
- 4. Point register not maintained to verify the actual usage and consumption of electric material at site.
- 5. Huge quantities were issued to private persons without any authority.

Sr. No.	Name of DDO	Payee and Payment Details	Account Head	WO No. & Date	Name of Contractor	IKIII No.	Bill Date	Amount
		717	A09802 Contingency	147/75 04 19	(:()	1st and Running bill	NIL	3.291
2		Supply electric material for repair of street light Moharram Route Multan City.		497/04.09.2018			NIL	3.979
	MO (Infrastructure)	Supply street light material, Mercury	A16303		SS Developers	1st and Final bill	NIL	3.000
		Total						10.271

Due to weak internal control, fake consumption of street light items was recorded as evident from stock register.

Fake consumption might result in embezzlement of Rs 10.271 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends matter referred to the investigation agencies to investigate the matter to save guard the government property.

[AIR Para No. 38]

### 4.7.6 Below specifications construction of soling works - Rs 3.057 million

According to section 521-2 of book of specification describing 'Material' of Sub-base course of Brick pavement (solings) is the size of brick shall be as per section 1041. They shall be without frog, slightly over burnt without being vitrified. They shall be of uniform colour with reasonably square corners and parallel faces. They must be homogenous in colour and emit a clear ringing sound when struck. They shall be free from lime, air pockets and laminations. They should not absorb more than 1/6<sup>th</sup> of their weight of water when soaked for one hour, and shall show no sign of efflorescence on drying. Compressive strength shall not be less than 2000 lb. /sq. in. when tested in accordance AASSHO T 32. They shall be burnt from suitable soil which shall not contain detrimental quantities of salts. Moreover, according to section 521-2.2 of book of specification describing 'Material' of Sub-base course of Brick pavement (solings) is the sand on which the bricks are bedded and for filling the joints shall be free flowing and show no plasticity. The sub-grade shall be constructed in accordance with the Section 411.

Municipal Officer (I&S) of MCM made payment of Rs 3.057 million during 2018-19 for substandard / below specifications work of brick pavement having frog in bricks to various contractors. Audit physically visited numerous sites of works and observed the following discrepancies:

1. All bricks used for brick pavement were not without frog. As per specifications of soling the bricks used should be without frog.

- 2. The quality of bricks was not standardized as required in specifications of soling as bricks used were not slightly over burnt, nor homogenous in color, not of uniform colour with reasonably square corners and parallel faces and not emitting a clear ringing sound when struck while inspection at site. Sand filling under floors was also not found up to the mark at site.
- 3. Compressible strength of the bricks used was less than 2000 lb./sq. inches. In mostly files doubtful / fake test reports were placed showing that these bricks were of 2000 lb. PSI.

(Rs in Million)

Sr. No.	Name of Scheme	Estimated Cost	MB No.	Name of Item	T. Quantity Paid	Rate Paid	Amount Paid		
1	const. of soling, sullage carrier drain tuff tile galil bashir wali, gali riaz ariaen wali ramzan mochi walai main street masjid wali chah walii ala etc UC 53	5,530,660	1626 / 124- 132 8434 / 170- 180	P/L dry brick soling /pavement	4,808.00	14,600.0 0	0.702		
2	Construction of tuff tile, Street Abdul Ghafoor, Ghulam Murtaza, jameel chohan, UC 53 etc	4,000,000	1207 /27-40	P/L dry brick soling /pavement	5,835.00	14,738.5 0	0.860		
3	Construction of soiling, drain, tuff tiles, street waheed wali, shezad karena, basti qadirabad etc UC 53		1037/ 18-24	P/L dry brick soling /pavement	5,683.00	14,738.5 0	0.838		
4	Construction of boundary wall at graveyard rehmat colony near darbar Baba Qamar ud din Rehmat Colony UC No. 2		1207/	P/L dry brick soling /pavement	841.00	14,984.3 5	0.126		
5	Construction / repair of road patch, flooring, tuff tile, drain,iron cross etc moharrum route Imam Bargah Lal Shah Sawar Gulberg Colony, Imam Bargah Dar e Batul Mehboobabad	1,000,000	8435/172- 180	P/L dry brick soling /pavement	56.00	15,488.3 5	0.009		
6	Construction / repair tuff tile concrete flooring, iron cross slab, retiling manhole cover etc Jalous route Imam Bargah Bibi Pak Daman Chah Murat Wala Peer Buksh wala Al-jilan Road	905,000	490&486/9 6-100	P/L dry brick soling /pavement	1,030.00	15,488.3 5	0.160		
7	Construction / repair of metal road Astana Massomia Purani Chain Mari & construction of soling street Haider Shah wali Muharram route UC 62	1 1/18 000	160/04-08	P/L dry brick soling /pavement	2,029.00	15,488.3 5	0.314		
8	Construction / repair of road patch, tuff tile, drain, iron cross etc Moharrum Route Imam Bargah Darbar Shah Shamass	1,127,000	22122/81- 83	P/L dry brick soling /pavement	317.00	15,488.3 5	0.049		
	Total								

Due to negligence of engineer in charge substandard bricks against the specifications were used in soling works.

Use of below specification bricks resulted in payment of Rs. 3.057 million for below specification works.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends strict disciplinary action against person at fault besides remedial measures.

[AIR Para No. 31]

# 4.7.7 Unjustified payment of earth work without recording of levels and cross section area – Rs 2.766 million

According to Para No.4.7 (3) of B & R 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 Condition No.3 of Technical Sanction of Chief Engineer (HQ) of Punjab Local Government Board Lahore letter No. CE (HQ)PLGB TS/2017 of different dates, the quantity of each item of work taken in the estimate is for estimation purpose only. 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.

MO (I&S) MCM get executed the different development works and made payment of earth amounting to Rs 2.766 million during 2018-19 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 were paid up to 5 miles. The detail is given in **Annexure-12/MLN** 

Due to weak internal controls, earth work has been paid without recording the levels and preparation of lead charts showing borrowing areas specifying exact khasra and khatoni numbers.

Violation of rules resulted in irregular payment of Rs 2.766 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends proper justification or action against concerned for irregular payment besides regularization of expenditure from the competent authority.

[AIR Para No. 32]

### 4.7.8 Non-achievement of budgeted targets of revenue – Rs 2.762 million

According to clause 3(d) part II of (Budget) Rules, 2017 the chairman shall determine the key performance indicator and evaluate progress against them the purpose of achieving economy and effectiveness in the expenditure and efficiency in collection of revenue services. Further as per clause 7 the collecting officer shall be responsible to a) prepare estimates of receipts for each head of income and timely submission to head of finance office. b) make assessment of tax, fee of levy by the local government, on periodical basis, for evaluating its potential and new tax proposal. d) ensure timely recoveries of each demand. e) ensure that all revenue collected against a demand is credited into the Local Fund.

MO (Finance) of MCM did not achieve the targets of Budgeted Estimates of various heads of receipt and less collected Rs. 2.762 million during FY 2018-19. Either the budgeting was irrational or otherwise inefficiency of collection officers/officials exists due to which targets were not achieved. Necessary detail is given below:

(Amount in Rs)

Sr. No.	Detail Receipt Head	Target as per Revised Budget FY 2018-19	Actual Recovery	Short Recovery	%age
1	C03555 - Car parking fee	4,000,000	1,835,155	-2164845	45.88
2	C0388035 - Enforcement	1,400,000	1,056,600	-343400	75.47
3	C0388063 - Fee for fairs, agriculture shows, industrial exhibitions, tournaments and other public events	5 500 000	5,246,630	-253370	95.39
	Total	10,900,000	8,138,385	-2,761,615	

Due to weak financial management and poor performance of staff budgeted targets were not achieved.

Weak financial management resulted in non-realization of Municipal Corporation revenue of Rs. 2.762 million.

The matter was reported to the CO of Municipal Corporation Multan and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

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

[AIR Para No. 68]

### 5. Municipal Corporation Sahiwal

#### **CHAPTER 5.1**

#### **Sectoral Analysis of Municipal Corporation**

#### i. Analysis of Financial Resources

Financial resources as given below were made available to CO MC during 2016-19 to achieve the targets as assigned by the House.

(Rs in Million)

Description	Budget Total 2018-19	Expenditure Total 2018-19	Lapse	% (Lapse)
Salary	283.968	277.872	(6.096)	2%
Non Salary	415.097	332.434	(82.663)	20%
Development	82.164	50.676	(31.488)	38%
Total	781.229	660.982	(120.247)	15%

- An amount of Rs 283.968 million was provided for pay and allowance out of which Rs 277.872 million was utilized resulting in lapse of Rs 6.096 million (2 %).
- An amount of Rs 415.097 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 332.434 million was utilized resulting in lapse of Rs 82.663 million (20 %).
- An amount of Rs 82.164 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 50.676 million was utilized resulting in non utilization of funds of Rs 31.488 million (38 %).

#### ii. Analysis of Targets and Achievements

Sectoral analysis of Municipal Corporation Sahiwal was made on the basis of achievement of targets of various revenue sources of important branches of Municipal Corporation Sahiwal for the financial year 2018-19. These targets were

monitored through year by the house. Detail of revenue sources and achievements are given below:

Major / Minor Detailed Object of Receipts	Budgete d 2018- 19	Actual 2018- 19	Excess + /less () achievemen t	%ag e
C0388001 - License fee ( Dangerous and Offensive Trade)	1.2	1.102	0.098	8%
C0388016 - General Bus Stand fee	1.8	1.687	0.113	6%
C0388016 – Adda Fee Arifwala Chowk Bus Stand fee	9.51	8.812	0.698	7%
C0388022 - Riksha/Motorcycle/ Bicycle Stand fee	1.4	1.093	0.307	22%
C0388029 - Conversion Fee for change in building use	130	117.61	12.39	10%
C0388091 – Ticketing fine Fee	0.2	0.12	0.08	40%
Total Receipts	144.11	130.42 4	13.686	9%

The above table of receipts heads shows that an amount of Rs 144.110 million was targeted for various revenue sources during financial years 2018-19. Out of which Rs 130.424 million was realized resulting in less receipt of Rs 13.686 million (9 %). It was evident that these targets were poorly monitored during the financial years 2018-19 by the house.

#### iii. Service Delivery Issues

From the data analysis of Municipal Corporation, it could be noticed that management did nothing for easing the public transport and mass transit system in the city area. The management also did little for regulating markets and services for issuance of licenses and impose penalties for violations. Prevention and removal of encroachments were not conducted as per desired level. Moreover, the Corporation Authorities neglected the areas of environment control, regulating the dangerous and offensive articles, organizing cattle fairs and cattle markets, promotion of sports & sports persons and provision of relief for the widows, orphans, poor, disable persons in setting the targets. No action was taken against the illegal housing schemes during the year.

Shortage of staff of sanitation, water supply schemes, planning, finance, regulation and infrastructure wings as indicated in above table, is the main reason

for slackness in achievement of targets and discharge of duties as assigned by the Act.

#### iv. Serious Financial Irregularities and Findings

Following serious irregularities were found during field audit execution during audit year 2019-20.

- i. Non-Production of Record worth Rs 6.716 million was reported in one case.
- ii. Fraud and Misappropriations involving an amount of Rs 13.485 million were reported in two cases.
- iii. Procedural irregularities amounting to Rs 93.361 million were noticed in eight cases.
- iv. Value for Money and Service Delivery Issues involving Rs 21.148 million were noticed in three cases.
- v. Other issues involving an amount of Rs 375.780 million were noticed in eight cases.

### v. Expectation Analysis and Remedial Measures

### Analysis of important branches of Municipal Corporation

The following issues were surfaced during Audit of important branches of Municipal Corporation.

### **Municipal Officer (Finance)**

- Non maintenance of separate books of accounts.
- Non reconciliation of income and expenditure of branch with accounts of Resident Deputy Director (Audit & Accounts) of the Finance Department,
- Non surrendering of saving of various heads of expenditure
- Over budgeting of income and expenditures.

#### **Municipal Officer (Infrastructure)**

- Unlawful opening of tenders because of incomplete tender committee
- Non preparation of monthly progress report of works.
- Purchase of filtration plant and other non-schedule items without obtaining competitive rates.
- Non-recovery of penalty for delay in completion of works
- Issuance of work order without technical sanction.
- Non obtaining of additional performance security

### **Municipal Officer (Planning)**

- Non/less charging of conversion fee
- Non/less recovery of commercialization fee.
- Non mortgage of land / plots of LSDs.
- No action against illegal LSDs.
- Non/less transfer of land of parks area in the name of Municipal Corporation.
- Construction without approval of maps

#### **Municipal Officer (Regulations)**

- Non mutation of public amenities besides no entry in property register.
- Non maintenance of proper record of movable and immovable property.
- Non safeguarding of property from encroachment.
- Non approval of miscellaneous taxes, fees and rents periodically.
- Non auction of collection rights various sources of incomes.
- Non realization of income from land of Municipal Corporation.
- Non re-auction of shops after expiry of lease period.

### vi. Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of Municipal Corporation for discharge of their duties at maximum level as desired in the Rule.
- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and non-development funds.
- The persons held responsible for irregularities should be held accountable for such irregularities at appropriate forums.
- Efforts should be made for utilization of development funds.
- Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- Ensuring utilization of non-development funds for provision of better citizen services along with holding the responsible for non / delayed utilization of the same.
- Taking concrete actions to recruit all the staff against sanctioned posts.

#### **CHAPTER 5.2**

#### **Municipal Corporation, Sahiwal**

#### 5.2.1 Introduction

Municipal Corporation, Sahiwal was established on 01.01.2017 under Punjab Local Government Act, 2013. Municipal Corporation, Sahiwal is a body corporate having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name.

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

- Approve bye-laws and taxes;
- Approve annual budget of the Municipal Corporation including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the Municipal Corporation;
- Review the performance report presented by the Chairman;
- Promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws;
- Prevention and removal of encroachment on public ways, streets and properties;
- Prevention of nuisance in public ways, streets and properties;
- Regulation of dangerous and offensive articles and trades mentioned in Second Schedule;
- Regulation or prohibition of the excavation of earth, sand, stones or other material;

- Regulation or prohibition of the establishment of brick kilns, potteries and other kilns;
- To organize cattle fairs and cattle markets and regulation of sale of cattle and other animals:
- Celebration of public festivals;
- Assistance in provision of relief in the event of any fire, flood, hailstorm, earthquake, epidemic or other natural calamity and assisting relevant authorities in relief activities:
- Provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities;
- Promotion of sports including sports for persons with disabilities. provision, improvement and maintenance of public ways and streets, public open spaces, graveyards, public gardens, playgrounds and farm to market roads;
- Assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- Construction of culverts, bridges and public buildings;
- control over land use, spatial planning, land subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
- Enforce all municipal laws, rules and bye-laws regulating its functioning;
- Promote animal husbandry and dairy development;
- Hold fairs and shows, promotion of public games and sports, celebration of national occasions; and

• Undertake other development activities.

The Chief Officer is the PAO of Municipal Corporation and he/she manages functions of the Municipal Corporation through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

The following table shows detail of total & audited formations of Municipal Corporation:

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs in million)	Revenue / Receipts audited FY 2018- 19 (Rs in million)
1	Formations	01	01	660.982	130.554
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

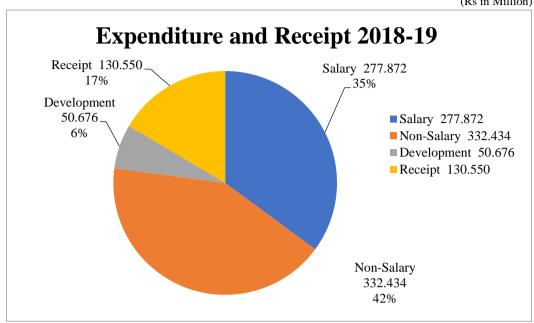
#### **5.2.2** Comments on Budget & Accounts (Variance Analysis)

To achieve the targets assigned to the PAO by Government of the Punjab, financial resources as given below were made available to the Municipal Corporation, Sahiwal during FY 2018-19.

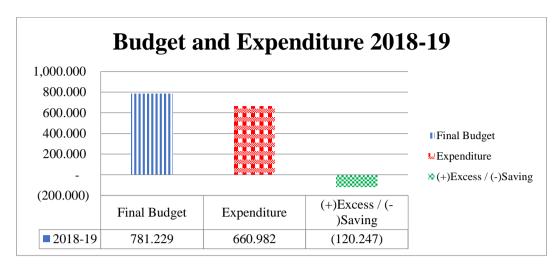
(Rs in Million)

2018-19	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	283.968	277.872	(6.096)	2%
Non salary	415.097	332.434	(82.663)	20%
Development	82.164	50.676	(31.488)	38%
Total	781.229	660.982	(120.247)	15%
Receipts	144.250	130.554	(13.696)	9%

(Rs in Million)



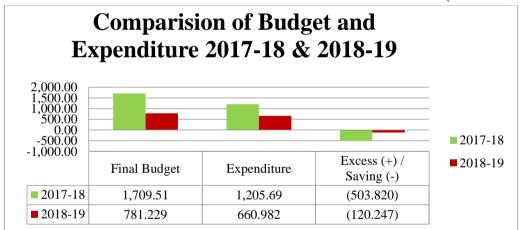
As per Accounts 2018-19 of the Municipal Corporation, Sahiwal, total budget (Development & Non development) was Rs 781.229 million. Against the final budget, total expenditure of Rs 660.982 million was incurred by the Municipal Corporation during July, 2018 to June, 2019. A lapse of Rs 120.247 million came to the notice of Audit due to inefficient financial management in release of budget by Authorities. No plausible explanation was provided by the PAO and management of Municipal Corporation (Annexure-B).



In Municipal Corporation Sahiwal savings of Rs 120.247 million (15% of allocation) occurred by over estimating made during the financial year 2018-19. Further funds were not utilized properly despite availability. The same resulted in depriving of provision of basic health facilities to the general public.

The comparison of budget and expenditure for FY 2018-19 showing huge lapse is as under:

(Rs in Million)



There was 54% and 45% decrease in budget allocation and expenditure incurred in financial year 2018-19 as compared to financial year 2017-18, while there was overall savings of Rs 120.247 million during 2018-19.

#### 5.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 510.490 million were raised as a result of this audit. This amount also includes recoverable of Rs 140.466 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in Million)

Sr. No.	Classification	Amount
1	Non-production of record	6.716
2	Reported cases of fraud, embezzlement and misappropriation	13.485
3	Irregularities	90.923
A	HR / employees related irregularities	-
В	Procurement related irregularities	2.438
С	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	21.148
5	Others	375.780
	Total	510.490

### **5.2.4** Brief Comments on the Status of Compliance with PAC Directives

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	18	PAC meeting was not convened

#### **Audit Paras**

#### 5.3 Non-Production of Record

### 5.3.1 Non production of record of salaries – Rs 6.716 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.

Chief Officer Municipal Corporation Sahiwal did not produce the vouched accounts of different expenditures incurred during the Financial Year amounting to Rs 6.716 million despite several verbal and written requests. Thee detail of expenditure is given as under:

(Rs in Million)

Sr. No.	Financial year	Description	Amount
1	2018-19	Sports	0.094
2	2018-19	Medical reimbursement charges	0.273
3	2018-19	Other / unforeseen expenditure / national days / religious days / VVIP movement	6.245
4	2018-19	Related expenditure	0.104
	•	Total	6.716

Due to weak internal controls and willful evasion from audit, record was not produced for audit verification.

Non production of record created doubts regarding legitimacy of expenditure incurred amounting Rs 6.716 million.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for non-production of record of Rs 6.716 million.

[AIR Para No.01]

### 5.4 Fraud and Misappropriations

# 5.4.1 Misappropriation of POL in vehicles and bogus maintenance of log books recovery thereof – Rs 11.485 million

According to Rule 32 of the PLGO, 2001 read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further, there 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, according to Rule 9 (1) and (20) of the West Pakistan Government Staff Vehicles (Use and Maintenance) Rules, 1969.

Municipal Officer Services, Municipal Corporation Sahiwal incurred an expenditure of Rs 11.485 million on account of POL of different vehicles during the financial year 2018-19. Meter reading was entered in the log books despite of the fact that speedo meters of all the vehicles were out of order since long. This revealed that the bogus entries were recorded in log books to misappropriate the POL. **Annexure-1/SWL** 

Due weak financial management resulted in misappropriation of POL.

Misappropriation of POL and misuse of vehicle resulted in loss to TMA fund.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends inquiry into the matter besides fixing responsibility on the person(s) at fault.

[AIR Para No.06]

### 5.4.2 Misappropriation of confiscated items – Rs 2 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured, weighed and recorded them in appropriate stock registers.

Municipal Officer Regulation, Municipal Corporation Sahiwal for the year 2018-19 did not maintain proper inventory register for recording the inventory of items / articles forfeited during operations against encroachments in the Municipal Corporation costing approximately Rs 2 million during financial year 2018-19.

Due to weak internal controls, the inventory register was not being maintained.

Misappropriation due to non-maintenance of inventory register resulted in loss amounting to Rs 2 million.

When pointed out by audit, the DDO noted the observation for necessary action.

Audit recommends inquiry of the matter and fixing responsibility on the person(s) at fault.

[AIR Para No.23]

### 5.5 Procedural Irregularities

# 5.5.1 Irregular payment of salaries to contingent paid staff – Rs 37.989 million

According to Government of the Punjab Finance Department letter No. FD.SO (GOODS)44-4/2011 dated 11.09.2014, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department. Moreover, no contingent paid staff can be appointed without advertisement in the newspaper and all appointments should be made through recruitment committee.

Municipal Officer Services Municipal Corporation Sahiwal made payment of Rs 37.989 million on account of salaries of contingent paid staff during the financial year 2018-19. The Municipal Officer appointed contingent paid staff without obtaining permission from Finance Department. No advertisement was made for such appointments. Appointments were also not made by the committee. The detail is given as under:

(Rs in Million)

Statement showing the details of payment of work charge / daily wages / contingent staff during 2018-19						
Sr. No.	Month of Payment	Voucher No.	Amount Paid			
1	July-2018	165-7/18	2.966			
2	August-2018	176-8/18	3.422			
3	September-2018	90-9/18	2.744			
4	October-2018	172-10/18	2.970			
5	November-2018	169-11/18	3.416			
6	December-2018	189-12/18	3.315			
7	January-2019	336-12/18 /169-1/19	3.101			
8	February-2019	174-2/19	3.401			
9	March-2019	185-3/19	3.088			
10	April-2019	173-4/19	3.052			
11	May-2019	254-4/19/173-5/19	3.232			
12	June-2019	393-5/19/20-6/19	3.281			
	To	37.988				

Due to weak internal controls, irregular payment was made on account of salaries of contingent paid staff.

Irregular payment on account of salaries of contingent paid staff amounting to Rs 37.989 million resulted in violation of rules.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends regularization of expenditure from Finance Department, besides disciplinary action against the responsible.

[AIR Para No. 30]

# 5.5.2 Irregular establishment of Land sub divisions without payment of dues – Rs 32.164 million

According to Rule 38(2)(a,b,c) & 39 of Punjab Private Housing Schemes and Land Sub Division Rules, 2010 the developer shall deposit, fee for sanction of a scheme/LSD @ Rs 1,000 per kanal, approval of design and specification for water supply, sewerage and drainage @ Rs 500 per kanal, approval of design and specification for road, bridge and footpath of a scheme # Rs 500 per kanal followed by a scrutiny fee of Rs 1,000 and Rs 5,000 for a LSD and a Scheme respectively. Moreover, according to Rule 60 (1)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 fee for conversion of peri-urban area to scheme use/ land sub division use at the rate of one percent of the value of the land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Municipal Officer Planning, Municipal Corporation Sahiwal for the year 2018-19 allowed the illegal establishment of housing colonies (Land sub divisions) without approval / recovery of prescribed dues on account of conversion fee, sanction fee, approval of design and specification fee and sustained irrecoverable loss to Government exchequer amounting to Rs 32.164 million. Developers / owners / property dealers are

running their business of sale / purchase but no record / files of these LSDs were available on record.

(Amount in Rs)

	(A					
Sr. No.	Name	Area In Kanals	Average rate Per marla	1% Conversion Fee	LSD Fee	Total
1	Sujha Town, Chak No. 90/9-L Pakpatan Road Sahiwal	50	700,000	7,000,000	550,000	7,550,000
2	Khawaja Ghareeb Nawaz Block Chak No. 82/6-R Sahiwal.	35	200,000	1,400,000	385,000	1,785,000
3	Green Villas Chak No. 85/6-R Sahiwal.	16	200,000	640,000	176,000	816,000
4	Zain Block Chak No. 93/6-R Sahiwal	50	250,000	2,500,000	550,000	3,050,000
5	Gulshan-e-Nazeer Housing Scheme Chak No. 82/6-R Sahiwal	15	200,000	600,000	165,000	765,000
6	Al-Kareem Garden Chak No. 85/6-R Sahiwal	45	200,000	1,800,000	495,000	2,295,000
7	Al-Haris Block Chak No. 82/6-R Sahiwal	60	200,000	2,400,000	660,000	3,060,000
8	Mian Sharif Block Jhal Road Sahiwal	25	200,000	1,000,000	275,000	1,275,000
9	Ayshyana Block Chak No. 85/6-R Sahiwal	45	200,000	1,800,000	495,000	2,295,000
10	Madina Town Chak No. 85/6-R	28	200,000	1,120,000	308,000	1,428,000
11	Al-Hameed Block, Chak No. 85/6-R	50	200,000	2,000,000	550,000	2,550,000
12	Awais Block, Chak No. 82-6R	25	200,000	1,000,000	275,000	1,275,000
13	Hasan Block Chak NO. 82-6R	45	200,000	1,800,000	495,000	2,295,000
14	Nazim Town Chak nO. 135 A 9L	25	290,000	1,450,000	275,000	1,725,000
Total	1					32,164,000

Due to weak monitoring and law enforcement in field colonies / LSDs illegal housing colonies were established without payment of dues prescribed by government.

Non-payment of dues by illegally established colonies resulted in violation of Rules and loss to government.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not

convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends for taking immediate action against developers / owners, regularization of land sub-divisions besides recovery of Government dues.

[AIR Para No. 02]

# 5..5.3 Illegally establishment of commercial buildings without paying conversion and map fee - Rs 5.749 million

According to section 284 of Local Government Act 2019, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for talking corrective measures in the time specified by him.

Municipal Officer Planning, Municipal Corporation Sahiwal allowed the constructions of commercial buildings without approval of maps and payment of government dues amounting to Rs 5.794 million during the financial year 2018-19. The detail is as under:

(Amount in Rs)

Sr. No.	Name of Applicant/ owners	Address	Nature Commercial / Domestic	Area	Schedule rate per marla	Map fees	Conversion fee	Total
1	Ibrar Hussain S/O Muhammad Ramzan	Girls College Road Sahiwal	Commercial	9 M 0 S	2040,000	119,762	3,672,000	3,791,762
2	Mushtaq Ahmad S/O Rashid Ahmad	Mohallah Eid Gah Sahiwal	Commercial	2 M 1 S	1,045,200	25,787	220,651	246,438
3	Arshed Javed S/O Abdul Rasheed	Nai Abadi Jhal Road Sahiwal	Commercial	4 M 5 S	1,272,000	55,082	579,467	634,549
4	Mst. Zubaida Begum Wd/O Muhammad Akram Khan	Ansar Gali Sahiwal	Commercial	5 M 0 S	1,734,000	40,800	867,000	907,800
5	Raheel Irshad S/O Irshad ul Haq	SM Garden Chak No.87- A/6-R Sahiwal	Commercial	2 M 2 S	322,000	8,200	35,778	43,978
6	Naveed Asgher S/O Asgher Ali	Al Quraish Town Sahiwal	Commercial	1 M	300,000	4,100	15,000	19,100
7	Muhammad Nadeem S/O Abdul Hameed	Al Quraish Town Sahiwal	Commercial	1 M	300,000	4,100	15,000	19,100
8	Adnan Yousaf S/O Muhammad Yousaf	Chak No.86/6- R Main Road Sahiwal	Commercial	2 M	300,000	16,335	30,000	46,335
9	Muhammad Saeed Ahmad S/O Hafiz Ahmad Ali	Al Quraish Town Sahiwal	Commercial	1 M 6 S	300,000	14,500	25,000	39,500
Total								

Due to weak financial management illegal commercial constructions were allowed without approval of maps and payments of government dues.

Illegal construction of commercial buildings without payment of government dues resulted in loss to government amounting to Rs 5.749 million.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends for taking immediate action against developers / owners, regularization of commercial buildings besides recovery of Government dues.

[AIR Para No. 03]

# 5.5.4 Illegal construction of commercial plaza and open marriage hall without payment of dues – Rs 5.531 million

According to rule 60 (c) of Punjab Land use rules 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of the commercial land as per valuation table or one percent of the average sale price of preceding twelve months of commercial land in the vicinity.

Municipal Officer (Planning), Municipal Corporation Sahiwal for the year 2018-19 allowed the construction of illegal commercial plaza and open marriage hall after serving only one notice without the approval of map and payment of government dues amounting to Rs 4.450 million. The detail is given as under:

(Amount in Rs)

Sr. No.	Descri ption	Name of Owner	Address	Area	Rate	Total Value	Conve rsion Fees	Map fee	Total
1	Sahiwal Icon	Saqlain Abbas Alvi	Mohallah Muhammad Pura, Sahiwal	40 M	500,000	20,000,000	4,000,000	450,000	4,450,000
2	Open marriage hall	Musaffir Ali	Chak No. 87/A 6-R Noor Shah road Swl	2-K 6-M	194,061	8,926,806	892,680	187,850	1,080,530
Total							5,530,530		

Due to weak financial management illegal commercial constructions were allowed without approval of maps and payments of government dues.

Illegal construction of commercial buildings without payment of government dues resulted in loss to government amounting to Rs 5.530 million.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends disciplinary action be taken against responsible besides recovery of the amount be made.

[AIR Para No. 14]

# 5.5.5 Illegal establishment of residential colony without paying conversion & map fee – Rs 4.965 million

According to rule 60 (c) of Punjab Land use rules 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of the commercial land as per valuation table or one percent of the average sale price of preceding twelve months of commercial land in the vicinity. Further, according to notification No. TMA/ LD/ P& C /555/02/2011 dated 15-10-2011, map fee of land sub division was Rs.500 Per Kanal. Furthermore, according to notification No. TMA/ LD/ P& C /555/02/2011 dated 15-10-2011, Map fee of Land Sub-Division was Rs.500 per Kanal.

Municipal Officer (Planning), Municipal Corporation Sahiwal for the year 2018-19 accepted and allowed to process files without taking conversion and LSD fee form the LSD schemes and approval fee of the housing scheme. File was submitted without taking LSD fee and conversion fee of Rs 4.965 million was not taken from the owner of colony. The detail is given below:

(Amount in Rs)

Sr. No	Name of Scheme	Total Area (marlas)	Average Sale Price	Conversion fee (1%)	Land sub division fee 11,000/K	Housi ng schem e fee (2000/ K)	Total	
1	Umer Block Chak No.85/6-R	25-Kanals	200,000	1,000,000	2,75,000	-	1,275,000	
2	Al Razzaq Royals Phase-II Chak No.87/6-R Madhali Road Sahiwal	30-Kanals	200,000	12,00,000	3,30,000	-	1,530,000	
3	Golf City chak no. 87-A/6-R Sahiwal	216-Kanals	40,000	1,728,000	-	432,0 00	2,160,000	
Total								

Due non-compliance of PPRA Rules resulted in uneconomical purchase of Rs 4.965 million.

Purchase of articles through splitting resulted in violation of government rules.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends disciplinary action be taken against responsible besides recovery of the amount be made.

Audit recommends recovery of government dues besides regularization of illegal construction of buildings.

[AIR Para No. 18]

### 5.5.6 Irregular approval of land sub divisions & non-receipt of conversion fee – Rs 3.482 million

According to Rule 46 (6) (d), a TMA, or a development Authority shall, prior to issuance of approval for sub-division, require a developer to submit a transfer deed in the light of Form B for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority area reserved for road /open space. Further, according to Chapter VIII (Land Sub Division) section 42 (F) of The Punjab Private Housing Schemes and Land Subdivision Rules 2010" A Developer Shall Provide

- 1. Open space or park 7% and above
- 2. Commercial area 5%
- 3. Public Buildings 2% to 10%
- 4. Approaches roads not less than 40 feet.
- 5. Internal roads minimum 30 feet right of way.
- 6. 10 Marla plot for solid management.
- 7. location of a tube well, overhead reservoir, pumping station and disposal station to be provided if required by Water and Sanitation Agency or Tehsil Municipal Administration

Municipal Officer (Planning), Municipal Corporation Sahiwal granted NOC to Land Sub-divisions without observance of any above criteria. Conversion fee amounting to Rs 3.482 million was also less obtained from the owner of land sub-divisions as detailed below:

(Amount in Rs)

Name of Scheme	Total extend Area (Kanals)	Average Sale Price	Conversion fee (1%)	Land sub division fee 11,000/K	Total
Zaheer City Rabbani Block (Chak no. 85/6-R Kot Allah Din)	14-K	364,000	1,019,200	154,000	1,173,200
Zaheer City (Chak no. 85/6-R Kot Allah Din)	14-K	364,000	1,019,200	154,000	1,173,200
Silver City land sub division	16 Kanal	300,000	960,000	176,000	1,136,000
Total					3,482,400

Due weak internal control illegal NOC was granted by violating government rules and receipt of less government fee.

Non observance of rules resulted in illegal grant of sanction and less receipt of government dues resulted in loss of Rs 3.482 million.

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

[AIR Para No. 7,16,9]

### 5.5.7 Irregular payment of tuff tiles and brick works – Rs 2.438 million

According to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB-TS/2005 issued in different dates for different works, the tuff tile was required to be used manufactured by the Government approved manufacturer having the crushing strength of 7000 pounds per square inch.

Municipal Officer (Infrastructure), Municipal Corporation Sahiwal for the year 2018-19 made payments amounting to Rs 2.438 million on account of execution of tuff tile works during financial year 2018-19. The payment was unjustified as the test reports were not obtained to verify the crushing strength of tuff tile. Further, no evidence was available on record that tuff tile manufactured by the Government approved manufacturer was used and material was purchased from the sales tax registered firms.

(Amount in Rs)

Sr. No.	Name of Scheme	Qty	Rate Paid	Amount	Remarks
1	Providing and laying of Tuff Tiles ,paver,Gali Aslam Rehmani wali Gali Masjid Shamshia Wali Gali Qamer Waheed Wali Gao Shallah G.T Road etc Area Union Council No. 8 Sahiwal.	14,730 Sft	95.15 P- Sft	1,401,554	No. test report attached
2	Providing and Fixing Street Light, Tuff Tiles , paver Gali Tie & Shirt Girls College Road RCC Sewer front of Election Office Arif Road Sahiwal.( Labour Councilor).	4167.76 Sft	95.15 P- Sft	396,562	No. test report attached
3	Improvement/Repair/Construction of Tuff Tiles Umer Farooq Chowk to Babey wala Chowk MC Sahiwal	6,187 Sft	103.45 Sft	640,060	No. test report attached
	Total	2,438,176			

Due to weak internal controls, payment was made without verification of manufacturer and crushing strength of tuff tile.

Irregular expenditure resulted in violation of the Government instructions.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

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

[AIR Para No. 48]

### 5.5.8 Non-collection of advance tax of contracts – Rs 1.043 million

As per Section 236A of Income Tax Ordinance, "Advance Income Tax shall be collected at the time of auction of lease".

Municipal Officer (Finance), Municipal Corporation Sahiwal did not collect the advance income tax at the time of award of contract of collection of various receipts during the financial year 2018-19 amounting to Rs 1.043 million by violating the Government rules and regulations. The detail is given below:

(Amount in Rs)

Sr. No.	Particular	Period of Contract	Date of Contract	Amount of Contract	Advance Income Tax	
1	Contract of adda fee bus stand Arifwala chowk, Sahiwal	01.08.2018 to 30.06.2019	01.08.2018	8,000,000	800,000	
2	Contract of parking stands fee NADRA / Tehsil office, Sahiwal	01.07.2018 to 30.06.2019	01.07.2018	250,000	25,000	
3	Contract of dead animals urban area	01.07.2018 to 30.06.2019	01.07.2018	16,000	1,600	
4	Contract of auto rickshaw stand	01.08.2018 to 30.06.2019	01.08.2018	111,000	11,100	
5	Contract of slaughter house fee urban area	01.12.2018 to 30.06.2019	01.12.2018	650,000	65,000	
6	Contract of motor cycle rickshaw stand fee	01.07.2018 to 30.06.2019	01.07.2018	1,400,000	140,000	
	Total					

In order to favour the contractor the advance income tax was not collected which resulted into irregular award of contract.

Due to weak internal control advance income tax was not collected and Government rules were violated.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends that the matter be regularized from the competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para No. 29]

### 5.6 Value for money and Service Delivery Issues

## 5.6.1 Non-achievement of targets resulting in loss of revenue – Rs 13.696 million

According to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see all revenue or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Municipal Officer (Finance), Municipal Corporation Sahiwal for the year 2018-19 set a revenue target of Rs 144.250 million under the following heads of incomes but the staff of MC did not make due efforts and realized revenue of Rs 130.554 million which resulted in loss / non achievement of targets amounting of Rs 13.696 million as detail is given below:

(Amount in Rs)

Code	Particulars	Revised budget estimate for the Year 2018-19	Income for the year 2018-19	Shortage	% of shorta
	Commercialization / conversion fee	130,000,000	117,609,803	12,390,197	9.53
0388022	Auto Riksha	120,000	118,900	1,100	0.92
0388022	Motor Cycle Riksha	1,400,000	1,092,575	307,425	21.96
0388001	License fee edible & dangerous offensive trade	1,200,000	1,101,500	98,500	8.21
0388016	Adda fee General bus stand city	1,800,000	1,687,260	112,740	6.26
0388016	Adda fee Arifwala chowk bus stand	9,510,000	8,812,204	697,796	7.34
0388091	Ticketing fines	200,000	120,100	79,900	39.95
0388091	Cattle Pond	20,000	11,750	8,250	41.25
	Total	144,250,000	130,554,092	13,695,908	

The loss occurred due to ineffective financial and managerial controls of the management.

The above action of management resulted in less revenue to the Government amounting to Rs 13.696 million.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

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

[AIR Para No. 19]

## 5.6.2 Non-recovery of sewerage tax, water rate and rent of land - Rs 4.862 million

According to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see all revenue or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Municipal Officer (Finance), Municipal Corporation Sahiwal for the year 2018-19 did not recover sewerage tax, water rate, and rent of land amounting to Rs 4.862 million during the financial year 2018-19. The detail is as under:

(Amount in Rs)

Sr. No.	Halqa Name	Period remaining	Arrear
1	Sewerage Tax	01.07.2018 to 30.06.2019	1,999,720
2	Wate Rate	01.07.2018 to 30.06.2019	1,505,000
3	Rent of land	01.07.2018 to 30.06.2019	1,357,497
	Total		4,862,217

Due to weak financial management less recovery of sewerage tax was made.

Less recovery of sewerage tax resulted in loss to the Government amounting to Rs 4.862 million.

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

[AIR Para No. 27,13,5]

# 5.6.3 Abnormal delays in completion of work and non-imposition of penalty – Rs 2.590 million

As per clause 2 of agreement form, if the contractor fails to complete the work within the specified period, he shall be liable to pay penalty @ 1% or smaller amount of estimated work for every day the quantity of work remain incomplete but the entire amount of penalty shall not exceed 10% of the cost of works. Further, according to Rule 14 (4) of Works Rules 2017, If due to any unavoidable circumstances, the work could not be completed within the period specified in the contract, an extension of such period may be allowed as per contract conditions, the house will give the extension if the period of extension is likely to exceed six months.

Municipal Officer (Infrastructure), Municipal Corporation Sahiwal for the year 2018-19 did not observe the contractors of MC work with the desired pace and abnormally delayed completion of 40 development schemes. MC Sahiwal did not take appropriate action to improve the pace of work. The contractors were also granted undue favour and penalty @ 10 % of contract price was not imposed to the contractors concerned despite the fact that they were neither granted time extension nor their requests for the same were on record and in some cases the time extension was granted on un-justified reasons, which resulted in loss / over payment of Rs 2.590 million. **Annexure-2/SWL** 

The loss occurred due to ineffective financial and managerial controls.

Undue favour to the contractors resulted in abnormal delays in completion of development projects and loss of Rs 2.590 million due to non-imposition of penalty.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not

convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends that the amount of Rs 2.590 million be recovered and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault.

[AIR Para No. 8]

#### 5.7 Others

## 5.7.1 Improper pursuance the case of rent of shops in the court of law and blockage of Rs 202.255 million

According to Rule 4(a) & (k) of PLG (Property) Rules, 2017, the manager is required to take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature and guard against encroachment or wrongful occupation of property. Further, according to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see all revenue or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Municipal Officer (Regulation), Municipal Corporation Sahiwal did not vigorously pursue the case filed by the tenants of shops which resulted in blockage of revenue to the extent of Rs 202.255 million. All the tenants are running their businesses on the old rates which are fewer as compare to current market rates of respective area. **Annexure-3/SWL** 

Due to weak financial controls, the case of rent of shops was not properly handled in the court of law.

Improper handling of the case in the court of law may result in loss to the Government.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends that the case of rent of shops be pursued in the court of law vigorously besides taking action against the responsible.

[AIR Para No. 4]

### 5.7.2 Non maintenance of record of pension – Rs 130 million

According to Rule 2.32 of PFR Vol-1, state that it is not sufficient that a Government servants accounts should be correct for his own satisfaction. He has to satisfy not only himself but also the Accountant General that the claim which has been accepted is valid. It is further essential that the record of payments, measurement and transaction in general must be so clear expiated and self-contained as to be producible as satisfactory and convincing evidence of facts.

Municipal Officer (Finance), Municipal Corporation Sahiwal for the year 2018-19 incurred expenditure of Rs 130 million on payment of pension only a voucher of transfer entry was on record. In the absence of said complete record i.e. the list of pensioner along with payment derail the expenditure cannot be authenticated as valid. The detail of monthly expenditure is given below:

(Amount in Rs)

Sr. No.	Month	Voucher No. & Month	Amount
1	July - 2018	164/7-18	3,300,000
2	August - 2018	175/8-18	5,000,000
3	August - 2018	287/8-18	15,000,000
4	August - 2018	479/8-18	16,465,120
5	October-2018	161/10-18	5,000,000
6	November-2018	132/11-18	15,000,000
7	February-2019	236/02-19	10,000,000
8	March-2019	251/03-19	10,234,880
9	April-2019	183/04-19	10,000,000
10	May-2019	395/05-19	20,000,000
11	June-2019	6-19	20,000,000
	Total		130,000,000

The above irregularity occurred to non maintenance of record.

Above action of the management resulted in unauthentic expenditure of Rs 130 million.

Audit recommends fixing responsibility on the person(s) at fault besides maintenance of record as per rule and provision thereof for verification.

[AIR Para No. 33]

### 5.7.3 Non availability of record of lease contracts – Rs 10.427 million

According to section 19(1) of chapter IV of PLG (Auctioning and Collection Rights) Rules 2017, a contractor shall keep the record relating to accounts of the income as well as other documents in proper order as provided in the respective rules, bye-laws and procedures. (2) All such record shall be the property of respective local government. The contractor may have an attested copy thereof from the respective local government. (3) The Nazim or any other person authorized by him and officers/officials of Revenue Department of respective local government may inspect such record and as per condition no. 22. (1) The contractor shall not be involved in overcharging either by himself or through any person.

Municipal Officer (Finance), Municipal Corporation Sahiwal for the year 2018-19, awarded contracts for adda fee bus stand, various parking, dead animals, auto rickshaw stand, slaughter house and motor cycle rickshaw stand amounting to Rs 10.427 million but the contractors had not maintained accounts / record by violating the above rules.

(Amount in Rs)

Sr. No.	Contract Name	Contractor Name	Amount
1	Contract of adda fee bus stand Arifwala chowk, Sahiwal	Muhammad Mansha	8,000,000
2	Contract of parking stands fee NADRA / Tehsil office, Sahiwal	Amir Abbas	250,000
3	Contract of dead animals urban area	Irshad Masih	16,000
4	Contract of auto rickshaw stand	Muhammad Ilyas	111,000
5	Contract of slaughter house fee urban area	Muhammad Saleem Khan	650,000
6	Contract of motor cycle rickshaw stand fee	Amir Abbas	1,400,000
	Total		10,427,000

The irregularity occurred due to non-compliance of the above captioned rules.

Above action of the management resulted in loss to Govt. under the head of income tax and noncompliance of Auction and Collection Rights Rules & terms and conditions of the agreement.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault maintenance and provision of requisite record for audit scrutiny.

[AIR Para No.11]

## 5.7.4 Irregular drawl of funds without making entry in measurement book – Rs 9.840 million

According to Rule No. 18(3) of Works Rules 2017, any payment either for the work done or procurement made for more than rupees fifty thousand shall be entered in the measurement book.

Municipal Officer (Infrastructure), Municipal Corporation Sahiwal for the year 2018-19 drew the amount of Rs 9.840 million from the account of MC for different expenses but no entry of material received was made in the measurement book. Due to non availability of entry in measurement book, expenses on purchase of goods were doubtful and require the recovery of the amount. The detail is in annex:

Due to weak management irregular and doubtful expenditures were made without making entries in MB.

Noncompliance of Government instructions resulted in irregular and doubtful expenditure of Rs 9.840 million.

Audit recommends regularization or recovery of amount from the concerned.

[AIR Para No. 47]

## 5.7.5 Irregular use of funds received from the rent of shops and land – Rs 8.382 million

As per chapter III section 12 (1) of Local Government Property Rules 2003, Funds accruing from such auction shall be kept in a separate account in accordance with the provisions of the Ordinance relevant rules and instructions of Government. Further, the amount received from such auction / sale shall be utilized exclusively for development projects by the concerned Local Government and no part thereof shall be apportioned for non-development expenditures like salary, or purchase of vehicles or office equipment, etc.

Municipal Officer (Regulation), Municipal Corporation Sahiwal did not maintain the separate accounts of auctions in accordance with the provisions of the Ordinance for the year 2018-19. Funds amounting to Rs 8.382 million received from rent of shops and property were utilized for non development expenditure irregularly.

(Amount in Rs)

Sr. No.	Name of Property	Amount
1	Rent of MC shops with arrear	5,239,939
2	Rent for MC land with arrear	3,142,503
	Total	8,382,442

Due to weak internal control, funds were not properly utilized.

Non observance of rules resulted in irregular utilization of funds Rs 8.382 million.

Audit recommends compliance of rules in letter and spirit besides fixing responsibility on the person(s) at fault.

[AIR Para No. 12]

# 5.7.6 Unjustified delay in approval of maps and processing of applications — Rs 6.930 million

According to Para 27(6) of the Sixth Schedule of the Punjab Local Government Ordinance, 2001, regarding Building and Land Use Control, where the concerned local government neglects or omits, for forty five days after the receipt of a valid notice, to make and to deliver to the person who has given the notice any order of any nature specified in this paragraph, and such person thereafter by a written communication sent by registered post to the concerned local government calls the attention of the concerned local government to the neglect or omission, then, if such neglect or omission continues for a further period of fifteen days from the date of such communication the concerned local government shall be deemed to have given sanction to the erection or re-erection, as the case may be, unconditionally to the extent that it does not contravene the provisions of the building bye-laws and any notified general scheme for the area.

Municipal Officer (Planning), Municipal Corporation Sahiwal for the year 2018-19 was applied for approval of maps of the construction of commercial and residential buildings within the jurisdiction of MC Sahiwal during 2018-19. The applicants submitted the maps of the buildings along with the fee amounting to Rs 6.930 million but the maps were neither approved nor rejected by Municipal Officer despite lapse of 45 days as prescribed for the approval of maps and additional 15 days for intimating the written communication. Therefore, as per above rules, the maps were considered as approved and the buildings were constructed by the owners / construction companies.

However, MC authorities did not even carry out a survey of the buildings to see whether these buildings were constructed according to the standards and parameters laid down in the building bye-laws. **Annexure-4/SWL** 

Due to mismanagement and lack of timely decision of MC authorities, the compliance of building bye-laws was not ensured.

This non-compliance of building by-laws by the MC authorities resulted into irregular approval of the maps without the sanction of the authorities as well as violation of the prescribed government instructions.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends disciplinary action against the concerned besides ensuring timely decision on the map applications.

[AIR Para No. 25]

# 5.7.7 Doubtful expenditure on POL of generators of disposals by writing fictitious log books - Rs 5.039 million

According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017 the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation and in a transparent, economical and efficient manner at competitive rates which brings value for money.

During 2018-19, Municipal Officer (Services), Municipal Corporation Sahiwal maintained fake consumption of POL in the log books of generators installed at disposal works. During physical verification it was found that hour meters of the generators were out of order but in log books lump sum hours of working per day were mentioned e.g. on 24.05.2019 working of generator for 16 hours was shown. Improper maintenance of log books resulted into doubtful incurrence of expenditure on POL amounting to Rs 5.039 million. The details are as under:

(Amount in Rs)

Sr. No.	Generator	KV	POL used
1	89-6R	200	7,450
2	Manzoor Colony	100	16,200
3	Manzoor Colony Par Lab Canal	50hp	5,575
4	Kacha Pacca Noor Shah Road	200	16,475
5	Farid Town	200	3,175
	48,875		
POL of generator of disposals			5,038,618

Due to weak financial management bogus consumption of POL was made.

Improper maintenance of log books resulted in doubtful consumption of POL.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends inquiry into the matter besides fixing responsibility on the person(s) at fault.

[AIR Para No. 22]

# 5.7.8 Doubtful use of POL in Jetting and Sucker machine – Rs 2.907 million

According to Rule 37 (b)(iii)(iv) of Punjab Local Government (Budget) Rules, 2017 the drawing and disbursing officer shall be responsible for ensuring incurrence of the expenditure charged against the relevant object code with adequate appropriation and in a transparent, economical and efficient manner at competitive rates which brings value for money.

Municipal Officer (Services), Municipal Corporation Sahiwal for the year 2018-19 incurred expenditure of Rs 2.907 million on account of POL during the financial year 2018-19. The entire expenditure was doubtful on the following grounds: **Annexure-5/SWL** 

- 1. All sucker machines & Sewer Jetting Machines are used for addressing the complaints of different sites regarding blockade of sewer lines.
- 2. It was astonishing to note that no complaint register was maintained on record neither produced to audit in conformity of each visit of sucker nor jetting as recorded in the log books.
- 3. In absence of complaint register running of vehicles was unjustified and movement of the vehicles was doubtful.
- 4. Similarly reports of Sewer man, over sears and acknowledgements of complainants were also not available.
- 5. For every visit of jetting there should be a report of sewer men duly verified by over sears than the use of jetting can be ascertained as genuine but in this MC no concept of complaint recording and tracking system was being adopted.
- 6. Bogus maintenance of log books resulted in misappropriation of MC Fund by showing only paper purchase and consumption of POL.

Weak financial management resulted in misappropriation of POL.

Misappropriation of POL and misuse of vehicle resulted in loss to MC fund.

The matter was reported to the CO of Municipal Corporation Sahiwal and DDOs concerned in March, 2020 but no reply was submitted. DAC meeting was not convened by PAO, despite repeated efforts made by Audit. No progress was intimated till the finalization of this report.

Audit recommends appropriate action against concerned.

[AIR Para No. 24]

## **ANNEXURES**

### TABLE OF CONTENTS

Annexure-A	221
Annexure-B	233
Annexure-1/BWP	235
Annexure-2/BWP	236
Annexure-3/BWP	238
Annexure-4/BWP	239
Annexure-5/BWP	242
Annexure-6/BWP	243
Annexure-7/BWP	244
Annexure-1/DGK	245
Annexure-2/DGK	251
Annexure-3/DGK	252
Annexure-4/DGK	253
Annexure-5/DGK	255
Annexure-6/DGK	257
Annexure-1/FSD	258
Annexure-2/FSD	259
Annexure-3/FSD	261
Annexure-4/FSD	262
Annexure-5/FSD	263
Annexure-6/FSD	264
Annexure-7/FSD	265
Annexure-8/FSD	266
Annexure-9/FSD	267
Annexure-10/FSD	268
Annexure-11/FSD	269
Annexure-1/MLN	270
Annexure-2/MLN	272
Annexure-3/MLN	274
Annexure-4/MLN	276
Annexure-5/MLN	280
Annexure-6/MLN	281
Annexure-7/MLN	
Annexure-8/MLN	284

Annexure-9/MLN	285
Annexure-10/MLN	287
Annexure-11/MLN	
Annexure-12/MLN	
Annexure - 1/SWL	293
Annexure 2/SWL	296
Annexure-3/SWL	300
Annexure 4/SWL	304
Annexure-5/SWL	

### Annexure-A

### Part-I

## Memorandum for Departmental Accounts Committee Paras Pertaining to the Audit Year 2019-20

	(Rupees in millio			
Sr. No.	DDOs	Para No.	Title of Para	Amount of Audit Observation
1	Chief Officer, Municipal	1	Loss to Govt. due to Non Realization of HBA as Receipt – Rs3.750 million	3.75
	Corporation, Bahawalpur	2	Unjustified Expenditure on Change of Tyres – Rs 412,502	0.412
		3	Non-achievement of targets of revenue – Rs 23.189 million	23.189
		5	Non conduction / provision of annual inspection report of PLGC	-
		6	Loss to Government due to Non / Dead recovery of Income Head	44.816
		7	Irregular payment of Holiday allowance and recovery thereof –Rs853,636	0.853
		8	Irregular payment of conveyance allowance during leave period –Rs 63,288	0.063
		9	Abnormal Delays in Completion of Work and Non-Imposition of Penalty	0.557
		10	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA – Rs118,098	0.118
		11	Loss to Govt. due to Misappropriation of Used Mobil Oil – Rs208,180	0.208
		12	Unauthorized Expenditure on Purchase of Durable Goods – Rs3.146 million	3.146
		13	Non obtaining of additional performance security-Rs 2.348 million	2.348
		14	Loss due to non deduction of shrinkage charges – Rs 703,586	0.703
		15	Loss due to non deductions / utilization of dismantled material in sub base	0.159
		17	Loss due to non-recovery of professional tax – Rs 278,000	0.278
		18	Unauthorized payment against tuff tiles pavers - Rs 6.547 million	6.547
		19	Excess payments due to payment of excess rate of tuff tiles – Rs 222,592	0.222
		20	Irregular execution of works without obtaining of NOC from District Government – Rs1.637 million	1.637

Sr. No.	DDOs	Para No.	Title of Para	Amount of Audit Observation
		21	Unjustified Expenditure on "Repair of Transformers" Rs1,065,468	1.065
	22 23		Doubtful expenditure on account of earth filling – Rs 703,586	0.703
			Non transfer Profit / Unclaimed Security account into General Account – Rs1,239,801	1.24
		24	Non-Preparations/non provision of reconciled expenditure Statements Rs23.063 million and Receipt Statements Rs103.394 million	126.457
		30	Irregular expenditure on repair of machinery and equipment - Rs 2.034 million	2.034
		31	Non Auction of land property – Rs4.890 million	4.89
		33	Non Preparation of Excess / Surrender Statement Rs298.524 million	298.524
		34	Unjustified Purchases of Electric Material and Issuance of Stock –Rs 374,517	0.374
			Misuse of Govt. funds on Entertainment–Rs97,995	0.098
		36	Unjustified incurrence of expenditure for UCs – Rs 768670	0.768
		37	Unauthorized expenditure on repair without having / maintenance of log books	1.489
		39	Unjustified expenditure on account of photocopies – Rs 43,858	0.044
		40	Doubtful/Unjustified expenditure without any demands – Rs 434,774	0.435
	42		Unjustified payment of Honorarium – Rs 232,000	0.232
		43	Unjustified Expenditure during Eid Occasion – Rs 653,508	0.653
		44	Doubtful Purchase of Strychnine Poison – Rs27000	0.27
		45	Irregular Payment of Salary Due To Appointment without approval of ministry of law – Rs 960,000	0.96
		46	Doubtful utilization of Funds on Account of Street Lights purchase	1.762
		47	Loss to govt. due to unauthorized use of air conditioners –Rs2.470 million	2.47
		48	Non-compliance of observations issued in previous year Audit	0
		52	Loss to Local Fund Treasury due to Unjustified payment of E/bill –Rs1.990 million	1.99
		53	Collection of tax on transfer / Sales of Immoveable Property without Maintaining Backup record and Verification –Rs 3.136 million	3.136

Sr. No.	DDOs	Para No.	Title of Para	Amount of Audit Observation
		56	Non-Deduction of Punjab Sales Tax on repair & maintenance Rs 58757	0.059
		58	Non accountal into Demand & Collection Register – Rs 2.369 million	2.369
		60	Unauthorized Appointment and Re-appointment of Terminated staff	1.428
		61	Loss due to less recovery of different fees from Land Sub Division housing schemes – Rs 893,958	0.893
		62	Non Insurance of purchased Assets valuing Rs10.400 million	10.4
		64	Unjustified utilization of public money for personal benefit—Rs 272,802	0.272
		65	Irregular Payments of Arrears of Pay and Allowances without Additional Budget Rs10.238 million	10.238
		68	Doubtful Expenditure during Ramzan – Rs86412	0.086
		69	Non finalization of enquiry / complaints cases	0
		70	Unjustified expenditures on (Penaflex)advertisement - Rs 99508	0.099
		73	Incorrect reporting of financial information – Rs 2.467 million	2.467
		74	Unjustified decrease in Revised Budget – Rs329,000	0.329
2	Chief Officer, Municipal	4	Irregular repair and maintenance of machinery and vehicles	4.997
	Corporation, Dera Ghazi Khan	5	Irregular payment against hiring of tentage and repair of jetting machines	1.840
		12	Irregular payments against arrears of pay and allowances	1.039
		15	Doubtful and Unjustified auction of lease of Slaughter House	0.420
		17	Overpayment due to payment of higher rates of POL than notified by OGRA	0.665
		25	Unauthorized Payments in cash	2.512
		33	Unauthorized splitting of development scheme	2.495
		37	Non-deduction of House Rent Allowance, conveyance and maintenance charges	0.856
		38	Unauthorized payment of Conveyance Allowance	0.468
		40	Unjustified Payment of Close day Allowance	0.155
		41	Un-Authorized Clearance of Outstanding Liabilities	0.430
		44	Unauthorized block allocation in the Final Account	0.140

Sr. No.	DDOs	Para No.	Title of Para	Amount of Audit Observation
		47	Unjustified and Irregular expenditure against repair of showering vehicle	0.425
3	Chief Officer, Municipal	33	Unauthorized payment of salary during absence from duty	0.266
	Corporation, Faisalabad	34	Non-reconciliation of TTIP receipts with Revenue Department	219.724
		36	Non-utilization of Government properties for revenue generation	-
		37	Improper and unjustified budgeting of receipt without intimation of PFC share	-
4		1	Non-submission of performance reports to House	-
		5	Defective maintenance of accounts	50.00
		7	Loss to MC due to payment of excess rates of POL to Petrol Pump owner recovery thereof	0.073
		14	Doubtful consumption of POL without maintenance and provision of log books	13.193
		17	Overpayment of Excess Lead in Carriage of Stone as compare to leads approved by Planning & Design Directorate	0.097
		21	Loss to Government due to non-recovery of fine against mandatory open spaces covered	0.885
		29	Inadvertent delay in sanction of building plans	-
		30	Overpayment due to payment of excess rates of tuff tile	0.325
	Chief Officer,	34	Unauthorized procurment of street light items by splitting	7.016
	Municipal Corporation, Multan	35	Over payment of earthwork due to less deduction of shrinkage	0.131
	Corporation, Wartan	37	Non-production of record of promotions of Employees investigation thereof	-
		45	Unauthorized procurement of generators and doubtful payment of pending liability inquiry thereof	0.78
		46	Overpayment due to payment of excess rates of road stud	0.468
		47	Irregular installation of road studs by splitting the cost	1.112
		48	Unauthorized payment for renovation of camp office of Mayor without approved market rate analysis	0.566
		52	Misprocurement by unauthorized declaration of emergency on 14 <sup>th</sup> August	4.439
		54	Unauthorized and bogus expenditure on "Iron Man" body building championship	0.8

Sr. No.	DDOs	Para No.	Title of Para	Amount of Audit Observation
		57	Unauthorized expenditure on repair of vehicles	1.981
			Misclassification of expenditure – Rs 2.778 million	2.778
			Unauthorized execution of works by splitting and booking of expenditure by misclassification	10.200
		63	Unauthorized expenditure on repair works without approval of annual repair plan	19.915
		65	Bogus withdrawal of funds by declaring emergency beyond powers for repair water purification plants whereas the same were run by donors	0.976
		66	Misclassification of expenditure	8.57
		67	Doubtful difference of income between appropriation account and income of rent of shops	3.359
		71	Unauthorized allotment and use of Govt. Vehicles without entitlement and consumption of POL inquiry thereof	-
			Improper maintenance of cash books and doubtful payments	-
			Non-production of Record	-
			Non-maintenance of record of assets and non- conducting of stock taking of moveable and immoveable property	-
		75	Non-conducting of annual inspection of accounts	-
5	5 Chief Officer, Municipal Corporation, Sahiwal		Irregular approval of Al-Hafiz Gardens land sub division without observing the prescribed requirements	
	•	15	Non-conducting of post completion evaluation of development projects	77.881
		17	Irregular approval of Gulshan-E-Moosa Block land sub division without observing the prescribed requirements	
		20	Doubtful consumption of POL	37.743
		21	Irregular uneconomical purchase of various items	5.486
		26	Unjustified expenditure by splitting of water supply	1.184
		28	Illegal establishment / construction of commercial market without approved map and paying conversion fee	0.478
		31	Non-obtaining of security deposit of MC shops	0.94
		32	Non-recovery of rent of shops	0.287
		34	Loss due to non-auction of godown	0.121

Sr. No.	DDOs	Para No.	Title of Para	Amount of Audit Observation	
		35	Less allocation of prescribed ration of funds to sports activities	2.625	
		36	Unauthorized approval of scheme for manhole covers and payment	0.489	
		37	Non recovery of Professional Tax	0.075	
		38	Non-collection of cost of land & development charges from dwelling units of Kachi Abadies	0.754	
	39 40		Loss to Government due to irregular payment on works and loss	0.709	
			Recovery from travelling allowance bills	0.031	
		41	Irregular / unjustified expenditure on repair of transformers and recovery against old parts	0.13	
		42	Excess drawl of transfer travelling allowance	0.188	
		43	Expenditure incurred by misclassification	0.344	
		44	Doubtful expenditure of repair of vehicle and machinery	1.130	
		45	Irregular payment of tuff tile scheme	0.64	
		46	Irregular execution of works by splitting instead of tender	0.889	
		49	Unjustified payment of earth without recording of cross section area	0.302	

Part-II

## Memorandum for Departmental Accounts Committee Paras Pertaining to the Audit Year 2018-19

			(Rupe	es in million
Sr. No.	Name of Formation	Para No.	Title of Para	Amount
1	Municipal Corporation, Bahawalpur	1	Non-preparation / non-provision of DDO wise expenditure statements	1,375.373
2	_	2	Incorrect reporting of financial information	72.859
3		7	Loss due to non-collection of sub division fee / less collection of sanction fee	0.238
4		14	Less recovery from contractors of collection rights	0.585
5		16	Loss due to purchase of POL at higher rates than the rates fixed by OGRA	0.384
6		25	Unjustified expenditure on making arrangements for School Olympics Sports Gala	0.777
7		26	Unjustified expenditure on establishment of cattle markets	1.157
8		27	Overpayment on account of rent of tentage items	0.058
9		28	Excessive expenditure on provision of electricity to office premises	1.636
10		29	Loss due to unauthorized use of air conditioners	0.42
11		31	Less deposit of receipts	0.286
12		34	Abnormal delays in completion of work and non- imposition of penalty	0.126
13		39	Incorrect reporting of arrears and non-recovery thereof	19.976
14		40	Non-maintenance of record of assets	0
15		41	Non-verification of stores and property by the Local Government	0
16		42	Unauthorized absence from duty	0
1	Municipal Corporation, Dera Ghazi Khan	1	Irregular and unjustified allocation of development budget	65.000
2		2	Loss in Adda fee through self-collection in spite of 50% increase in rates/fees.	6.351
3		4	Loss due to utilization of development funds for political benefits	103.192
4		6	Unjustified auction of leases resulting loss	1.518

Sr. No.	Name of Formation	Para No.	Title of Para	Amount	
5		9	Collection of taxes & revenues without reconciliation	219.554	
6		10	Unjustified overpayment by showing repair of manhole in new scheme	0.037	
7		12	Un authorized clearance of outstanding liabilities	0.808	
8		13	Overpayment on account of contractor profit and overhead charges against excavation of sewers	0.188	
9		16	Irregular expenditure on repair of vehicles	2.026	
10		18	Overpayment due to payment of higher rates of pol than notified by OGRA	0.532	
11		19	Loss due to non-opening of "corporate premium account" or "profit bearing account"	4.159	
12		21	Loss due to non-deposit of sale proceed of used Mobil	0.238	
13		22	Receipt of "transfer of immovable property" without backup record	62.165	
14		23	Unjustified payment of manhole covers without manholes in scheme	0.128	
15		26	Loss due to irregular payment of works without production of GST invoices	12.506	
16		30	Non-vacation of government residence from un- authorized occupant and loss of house rent	0.586	
17		31	Recovery of unjustified payment of close day allowance	0.150	
18		32	Unjustified construction of public toilets at Chowk Chorhatta	0.550	
19		35	Misappropriation against pol of dengue brigade	0.321	
20		37	Un-authorized transfer of balances to MC water rate account without reconciliation	45.544	
21		38	Irregular transfer of deposit work balance to water rate account	1.993	
22		40	Loss to Govt. & public health due to non-auctioning of old tyres	0.500	
23		41	Unauthorized payment of law charges and non-recovery of taxes	2.970	
24		44	Non-auctioning of wood & old materials without stock entries	2.150	
25		45	Non-recovery of electricity charges	0.240	

Sr. No.	Name of Formation	Para No.	Title of Para	Amount
26		46	Stock found short	0.072
27		47	Unauthorized execution and expenditure on development schemes	2.700
28		48	Irregular appointment/regularization of services of employees and payment of salaries	26.977
29		51	Loss to MC due to payment of salaries on dummy deployment	17.081
30		56	Loss and chances of misappropriation in self- collection of license & junkyard fee	1.335
31		59	Non-recovery of earnest money & black listing of contractor	1.751
32		63	Non-maintenance of record of assets.	-
33		64	Non-maintenance of record of assets.	-
1	Municipal Corporation,	27	Non-recovery of dismantle material	0.247
2	Faisalabad	28	Overpayment due to non-deduction of area of marble strips from PCC quantity	0.078
3		29	Less recovery of cost of old material	0.136
4		31	Non-forfeiture of earnest money of rejected tender	0.171
5		36	Non-deduction of Punjab Sales Tax on Services	0.320
6		37	Expenditure on Non-schedule items without approval of analysis of rates	0.346
7		38	Un-justified expenditure on account of Lump Sum contingency	0.586
8		39	Overpayment due to non-reduction in item rate due to use of Local Sand	0.068
9		43	Non-recovery of House Rent Allowance above entitled residence	0.491
10		44	Misappropriation of fund due to application of higher rates	0.567
11		45	Loss due to non-recovery of arears of House Rent Allowance	0.870
12		47	Misappropriation of Govt. fund by recording excess travelling of motor vehicle and doubtful maintenance of log books.	0.221
13		48	Non-maintenance of accounts of third-party charges	0.048
14		49	Non-recovery of stamp duty	0.011
15		50	Improper maintenance of Measurement Books	-
16		52	Non-maintenance record/ registers	-

Sr. No.	Name of Formation	Para No.	Title of Para	Amount
17		53	Weak Asset management due to non-maintenance of Fixed Assets Register on prescribed format despite the procurement	-
18		54	Non-vetting of accounting procedure from Auditor General of Pakistan / Controller General of Accounts Pakistan.	-
19		56	Irregular payment due to non-recording of measurement in measurement book	0.807
20		57	Non-recovery due to account of use of steel other than Pakistan Steel	0.044
21		59	Loss due to procurement of bitumen from Karachi instead of Attock	0.415
1	Municipal Corporation, Multan	45	Tempering in original estimate after execution of work and payment	2
2		52	Doubtful preparation of bills on the name of supply of Moharram Routs	0.777
3		54	Doubtful claim of bills on the name of dewatering sets with stock entries and whereabouts of previous items	0.725
4		55	Doubtful payments due to fake TS estimation after approval and award letters	0.7
5		56	Illegal construction of building on road behind Railway Road by showing on Railway Road	0.514
6		58	Non availability of whereabouts of 26 Nos Almirah purchased	0.462
7		59	Drawl of amount on the name bill of repair of vehicle	0.296
8		60	Unauthorized purchase of furniture for audit branch out of Municipal Corporation Budget	0.196
9		61	Irregular purchase by calling simple quotations	0.195
10		62	Bogus expenditure out of TO (Regulation) budget	0.195
11		63	Overpayment due to using of 50 mm tuff tile instead of 60 mm	0.129
12		64	Doubtful drawl on the name lunch boxes for staff engaged for demolishing of Plaza	0.12
13		65	Excess drawl of POL due to showing excess consumption of POL	0.053

Sr. No.	Name of Formation	Para No.	Title of Para	Amount
14		66	Non recovery of new rent auction amount from the owner of land	0.043
15		67	Unauthorized approval of new building plan instead of revised building plan by ignoring the violations in commercial plaza situated at Mouza Jahangir Abad resulted in loss to the government	0.279
16		69	Doubtful expenditures on account of use of Chingchi Rickshaw with lights on the eve Moharram-ul- Haram	0.412
17	Municipal Corporation, Sahiwal	14	Irregular approval of commercial building map instead of difference in area	0.105
18		25	Non taking the Personal / Bank Guarantee Against Outsource Income Auction	0.32
19		26	Non Taking the Pension Contribution of Employees and Electricity Bills payment from the Contractor	0.252
20		27	Less Recovery of Sewerage Fee Due To Unrealistic Survey & Non serious Attitude of Finance Branch	0.709
21		28	Non-payment of advance income tax in Government treasury – Rs 58,000	0.058
22		29	Irregular Uneconomical Purchase of Funds	0.277
23		30	Excess Drawl of Transfer TA Grant By MO Regulation Branch	0.393
24		31	Excess Payment To Contractor By Paying Higher Rates Of Non Schedule Rates Instead Of Availability Of Schedule Rates on MRS	0.117
25		32	Excess Payment To Contractor Due To Charging of Excess lead for carriage of crush for Sub Base, Base and TST	0.466
26		33	Excess Payment To Contractor Due To Excess Fake Quantities Of Earth up to 2.5 feet In the City Areas (Colonies)	0.889
27		34	Irregular Payment of Tuff Tile Due to non providing proof of approved manufacture	0.648
28		35	Excess payment By Using of Qty of Sewer Pipe Excess Than The Length of Excavation for Sewer	0.168
29		36	Excess payment to Contractor In Electricity Scheme due to excess Rates	0.247
30		37	Excess payment to Contractor by paying Higher Rates to The Contractor	0.072

Sr. No.	Name of Formation	Para No.	Title of Para	Amount
31		38	Excess payment to Contractor In Electricity Scheme due to excess Rates	0.163
32		39	Excess payment to Contractor In Electricity Scheme due to excess Rates	0.382
33		40	Excess payment to Contractor In Electricity Scheme due to excess Rates of Rs 163,983/-	0.163
34		41	Excess payment to contractor due to excess rates	0.287
35		42	Excess payment due to higher Rates paid to Contractor In Electricity Scheme Recovery	0.596
36		43	Non Availability of Detail entries in Measurement Book By the Sub Engineer	0.21
37		44	Irregular Defective Estimation & Excess payment due to payment of excess quantities	1
38		45	Substandard Execution of Work	0.08

Annexure-B

Municipal Corporation, Bahawalpur										
Partice	ulars		Budget		Actu			•	ess / Lapse()	Lapse (Per Cent)
Salary			3	54.712	2	218.24	-6		(136.47)	38.47
Non-Salary			3	78.718	8	318.37	1		(60.35)	15.93
Developme	nt			201.4	4	99.68	9		(101.71)	50.50
Tot	al			934.83	3	636.30	6		(298.52)	31.93
Rece	ipt			585.78		707.99			(7877.79)	91.75
		I	Munici	pal C	orporation	, Dera	a Gl	nazi	Khan	
Particula	rs	Bu	dget		Actual		]	Exce	ess / Lapse	Lapse (Per Cent)
Salary			93.486		256				(36.635)	12.483
Non-Salary			29.169			.416			(205.753)	28.217
Developme	nt		8.833			.022			(48.811)	82.965
Total			31.488		790.289			(291.199)		123.665
Receipts		78	86.647	· · ·			(76.737)	9.755		
	1		Mui	nicipa	d Corporat	ion, I	aisa	alab		
Financial		Desc	ription	l	Budget Actu		ctua	al Excess (+)		Lapse (Per
Year	Nor	Dov	ralanment						/ Lapse (-)	Cent)
2010.10	Exp	on-Development kpenditure alary+ Non-Salary)			3,973.85	1	,258	.35	(2,715.503)	68.33
2018-19		velopment penditure			1,784.437	4	494.619		(1,289.818)	72.28
	Tot	al Exp	penditu	re	5,758.29	1	1,752.96		(4,005.321)	69.56
	Rec	eipts			2,931.154	2,1	189.9	920	(741.234)	25.29
			M	unicij	pal Corpor	ation	, Mı	ultaı	1	
Particul	arc		Budge	of.	Actu	ıal		I	Excess (+)/	Lapse (Per
	1 al ticulais				Acti				Lapse (-)	Cent)
Salary			827.7			748.8			(78.837)	10
Non Salary				1.79		298.6			(203.104)	40
Developn				0.18		158.7			(581.439)	79
Total				9.67		1206			(863.38)	42
Receipt			2,17	,173.30		1,127	.71		(1045.59)	48

Municipal Corporation, Sahiwal							
Particulars	Budget	Actual	Excess (+) / Saving (-)	Lapse (Per Cent)			
Salary	283.968	277.872	(6.096)	2			
Non Salary	415.097	332.434	(82.663)	20			
Development	82.164	50.676	(31.488)	38			
Sub Total	781.229	660.982	(120.247)	15			
Receipts	144.25	130.55	(13.696)	9			

### Annexure-1/BWP

### [Para 1.4.1]

## Irregular expenditure on salaries due to change of cadre – Rs 18.400 million

Sr. No.	Name Of Employee	Appointed Designation	BPS	Date of Appointment	Oder No.	Date of Cadre Change	Current Designation	Current BPS	Pay & Allow Drawl
1	Muzafar Ahmad	Spray Quli	1	18-8-1987	11452-56	17-10-2001	Junior Clerk	5	2.677
2	Yosaf Mustafa	Chowkidar	1	30-9-05	2478-82	23-8-013	Junior Clerk	11	0.514
3	Bader Muneer	Muharar Chungi	5	1/12/1992	6388-6401	29-6-2002	Inspector Chungi	14	1.680
4	M Shabir Munawer	Tractor Driver	5	13-1-93	213-18/12-1- 93	29-8-96	Senior Muharar	14	2.568
5	M Arshad	Chowkidar	1	25-9-88	7379-82	1-7-016	Tractor Driver	5	0.554
6	Sheik Waseem Ghani	Building Inspector	5	31-12-86	6441	1/12/2001	Assistant	16	1.129
Total Basic Pay Drawn								9.154	
Plus Usual Allow								9.247	
Grand Total							18.400		

### Annexure-2/BWP

### [Para 1.5.1]

## Loss due to non-realization of conversion fee –Rs 771.645

		(Rupees in million)						
Sr. No.	Name of Marriage Lawn	Address	Total Area	Total Liabilities	Total paid	Amount		
1	Royal Palace Marriage Lawn	Industrial Area Railway Link Road BWP	60.53 M	6,711,320	750,000	5.961		
2	Sabza Zar Marriage Lawn	Industrial Area Railway Link Road BWP	45.87 M	5,086,640	750,000	4.364		
3	Sada Bahar Marriage Lawn	Industrial Area Railway Link Road BWP	120.84 M	12,196,360	650,000	11.546		
4	Bandhan Marriage Lawn	Industrial Area Railway Link Road BWP	60.53 M	6,711,320	750,000	5.961		
5	Mazbaan Marriage Lawn	Industrial Area Railway Link Road BWP	88.70 M	9,340,000	-	9.340		
6	Blori Marriage Lawn	Industrial Area Railway Link Road BWP	23 M	2,373,300	-	2.373		
7	Kasir-e-Tashfeen Marriage Lawn	Industrial Area Railway Link Road BWP	40 M	4,000,000	1,200,000	2.800		
8	Sanjook Marriage Lawn	Industrial Area Railway Link Road BWP	58.5 M	5,616,000	1,166,000	4.450		
9	Anchal Marriage Lawn	Industrial Area Railway Link Road BWP	30 M	2,880,000	900,000	1.980		
10	Noor Marriage Lawn	Industrial Area Railway Link Road BWP	30 M	2,880,000	700,000	2.180		
11	Taj Marriage Lawn	Shadhra Road Near Shadhra Park BWP	30 M	2,880,000	-	2.880		
12	Shyaan Marriage Lawn	Shadhra Road Near Shadhra Park BWP	20 M	1,100,000	1	1.100		
13	King Marriage Lawn	Jail Road BWP	33.25 M	3,517,010	2,000,000	1.517		
14	Pakistan Marriage Lawn	Jail Road BWP	52.30 M	5,582,250	1	5.582		
15	Al-Freed Marriage Lawn	Jail Road BWP	21 M	2,244,000	600,000	1.644		
16	Victoria Marriage Lawn	Jail Road BWP	27 M	2,800,000	900,000	1.900		
17	Bahawalpur Marriage Lawn	Jail Road BWP	94 M	8,238,920	640,311	7.599		
18	Taj Mahal Marriage Lawn	Pull Diwan Wali Jhangi Wala Road BWP	120 M	12,532,320	950,000	11.582		
19	Mugal-e-Azam Marriage Lawn	Pull Diwan Wali Jhangi Wala Road BWP	21.75 M	1,000,000	1,000,000	0.000		
20	Qater Hall	Pull Diwan Wali Jhangi Wala Road BWP	20 M	950,000	950,000	0.000		
21	Grand Marriage Land Hall	Jail Road BWP	56 M	6,000,650	250,000	5.751		
22	Saqafat Marriage Lawn	Boher Gate Band Road BWP	80 M	9,600,000	-	9.600		

Sr. No.	Name of Marriage Lawn	Address	Total Area	Total Liabilities	Total paid	Amount		
23	Rehman Garden Marriage Lawn	Boher Gate Band Road BWP	40 M	4,836,000	-	4.836		
24	Qasim Marriage Lawn	Back Side Al-Kareen Plaza Band Road BWP	23 M	5,000,000	-	5.000		
25	Kanwal Marriage Lawn	Hasilpur Road	39 M	5,342,000	600,000	4.742		
26	Al-Bareer Marriage Lawn	Hasilpur Road	80 M	9,600,000	1,000,000	8.600		
27	Hamad Marriage Lawn	Hasilpur Road	40 M	3,000,000	-	3.000		
28	Zee Marriage Lawn	Hasilpur Road		3,000,000	-	3.000		
29	Arooj Marriage Lawn	Hasilpur Road	40 M	3,000,000	-	3.000		
30	Khuram Marriage Hall	Chak 9/BC Near NRSP	38 M	990,000	540,000	0.450		
31	Galaxy Marriage Lawn	Commercial Area Satellite Town	20 M	2,800,000	-	2.800		
32	YNB Marriage Lawn	Commercial Area Satellite Town	20 M	2,800,000	-	2.800		
33	Seven Star Lawn	Tibba Bader Sher Road BWP	40 M	800,000	800,000	0.000		
34	Happy Marriage Lawn	Circular Road BWP	20 M	8,000,000	-	8.000		
35	Shah Jhan Marriage Lawn	Circular Road BWP	20 M	8,000,000	-	8.000		
36	Goher Marriage Lawn	Near Yosaf Garden Yazmaan Road BWP	115 M	8,306,300	-	8.306		
Conversion fee for marriage lawn Total 179,714,390 17,096,311								
	<u> </u>	Conversion fee for priva	te schools	<u>-                                    </u>		609		
		Total				771.645		

# Annexure-3/BWP

# [Para 1.5.3]

# Loss due to non recovery of arrears – Rs 57.180 million

Sr. No.  A  1  2  3  4  5  6	Major / Minor Receipt Heads  Revenue Department  Refund of land  Sale of goods of store  Sale of trees  Contract of Octri  Contract of Property  Contract of Maps	Revised Budget 2018-19  0 0.007  0.3  0.1  0.13
1 2 3 4 5	Refund of land Sale of goods of store Sale of trees Contract of Octri Contract of Property	0.007 0.3 0.1 0.13
2 3 4 5	Sale of goods of store Sale of trees Contract of Octri Contract of Property	0.3 0.1 0.13
3 4 5	Sale of trees Contract of Octri Contract of Property	0.1 0.13
4 5	Contract of Octri Contract of Property	0.13
5	Contract of Property	
	1 /	
-	Contract of Mans	4.094
O	Contract of Maps	1.3812
7	Contract of Cattle Mandi	0.715
8	Cinema Show Tax	0.17
9	Water Rate Tax	0.00
10	Drainage	0.3878
11	(06 eases) Traffic	1.6
12	(04 eases) Pure Food	0.304
13	(Contract) Permanent Teh Bazari	0.251
14	(Self) Permanent Teh Bazari	0.559
15	Temporary Teh Bazari	0.64
16	Slaughter House	0.740
17	Fire Brigade	0.35
18	Latrine General Bus Stand	0.559
19	Fee General Bus Stand	0.056
20	Private Flying Coach	0.45
21	Mini Wagon Stand	1.231
22	Spoil Water	0.009
23	Bhanna jaat	0.3972
24	Bone of dead animals	0.141
25	Cycle Stand	0.2177
	Total Revenue	14.801
В	Regulation	(
1	Arrears of rent of shops (GBS)	2.134
2	Arrears of rent of shops (City)	1.746144
3	Arrears of rent of shops (khokha market and Tanki wali Gali)	38.5
	Total Regulation	42.380
	Grand Total	57.180

#### Annexure-4/BWP

#### [Para 1.5.4]

# Non / less collection of license & permit fee - Rs 1.198 million

G.		TO	T. 4 . 1 NT.	<b>D</b>	A	` •	
Sr. No.	Type of business	Fee Rate	Total No of Shop	Recovery Due	Amount Recovered	Difference	Amount
1	Homeo Pathic Store	625	30	18,750	-	18,750	0.019
2	Pansaar Store	625	21	13,125	10,625	2,500	0.003
3	Juse Corner	375	40	15,000	10,875	4,125	0.004
4	Bakery	1875	45	84,375	76,875	7,500	0.008
5	Electric Works	562	5	2,810	1,686	1,124	0.001
6	Gas & Electric Works	562	350	196,700	125,326	71,374	0.071
7	Cleaning Animals etc	3750	3	11,250	-	11,250	0.011
8	Paints Shops	375	15	5,625	4,875	750	0.001
9	Supply Red Chilli etc	625	6	3,750	2,500	1,250	0.001
10	Flour Mills	10000	17	170,000	130,000	40,000	0.040
11	Flour Chaki	1000	110	110,000	97,000	13,000	0.013
12	Oil Mills	10000	33	330,000	94,000	236,000	0.236
13	Tabaco	500	40	20,000	17,000	3,000	0.003
14	Making Safe & Air Cular	625	30	18,750	15,000	3,750	0.004
15	Glass Cutting etc	625	30	18,750	10,000	8,750	0.009
16	Soup Delar	562	4	2,248	2,248	0	0.000
17	Peaking of Oil Leader etc	562	60	33,720	22,100	11,620	0.012
18	Purchase of Fertilizer	1300	15	19,500	15,600	3,900	0.004
19	Made of Soup	2000	1	2,000	2,000	0	0.000
20	Madical Agency	2500	59	147,500	5,000	142,500	0.143
21	Madical Store Curcular Road	1500	28	42,000	-	42,000	0.042
22	Madical Store Other Sides	1000	130	130,000	-	130,000	0.130
23	Store of Lastics	800	60	48,000	45,600	2,400	0.002
24	Sell purchase of New Tyre Tube etc	1000	11	11,000	11,000	0	0.000
25	Sell purchase of Old Tyre Tube etc	800	16	12,800	11,200	1,600	0.002
26	Repair Tyre Tube etc	600	40	24,000	21,000	3,000	0.003
27	Madical Agency	2500	59	147,500	-	147,500	0.148
28	Madical Store Curcular Road	1500	28	42,000	-	42,000	0.042
29	Madical Store Other Sides	1000	130	130,000	-	130,000	0.130
30	Cleaning Animals etc	3750	3	11,250	-	11,250	0.011
31	Pansaar Store	625	21	13,125	-	13,125	0.013
32	Homeo Pathic Store	625	30	18,750	-	18,750	0.019
33	Purchase of Fertilizer	7500	10	75,000	-	75,000	0.075
	Total		-	1,929,278	731,510	1,197,768	1.198

# Loss due to less realization of sewerage tax - Rs 18.759 million

									(Rupees in	n million <sub>,</sub>
			Ι	Omestic Conne	ection	Cor	mmercial Coni	nection		
Sr. No.	UC. No.	Areas	Total No.	Rate Applicable per connection	Amount	Total No.	Rate Applicable per connection	Amount	Total Amount Due	Amount
1	1	Makhdoom Pura, Mohallah Qureshian, Sadiqpura, etc	3220	600	1,932,000	12	3,000	36,000	1,968,000	1.968
2	2	Mohallah Chugtai, Mohallah Qazia,Fareed Gate, Band Road etc	920	600	552,000	79	3,000	237,000	789,000	0.789
3	3	Muhammadia Colony, Madical Colony, Shazadi Chowk, Eid ghah Chowk etc	1393	600	835,800	67	3,000	201,000	1,036,800	1.0368
4	4	Mohallah Bagh Mai, Khan Colony, Rehman Colony, Multan Road etc	2084	600	1,250,400	52	3,000	156,000	1,406,400	1.4064
5	5	Shadra, Muhajir Colony, Model Town B & C etc	2414	600	1,448,400	55	3,000	165,000	1,613,400	1.6134
6	6	Comarcial Colony, Kosaar Colony, Railway Road etc	1327	600	796,200	43	3,000	129,000	925,200	0.9252
7	7	New Sadiq Colony, Bhatta No.1 to 4 etc	2079	600	1,247,400	41	3,000	123,000	1,370,400	1.3704
8	8	Habib Colony, Rehmat Colony , Quied u Azam Colony etc	2205	600	1,323,000	5	3,000	15,000	1,338,000	1.338
9	9	Multan Road, Shareef Abad, Abasia Town etc	2000	600	1,200,000	8	3,000	24,000	1,224,000	1.224
10	10	Majeed Colony, Bismillah Colony, Nazir abad Colony, jaweed Colony etc	1643	600	985,800	13	3,000	39,000	1,024,800	1.0248
11	11	Illama Iqbal Town, Genral	1852	600	1,111,200	15	3,000	45,000	1,156,200	1.1562

			D	omestic Conne	ection	Cor	mmercial Conr	nection		
Sr. No.	UC. No.	Areas	Total No.	Rate Applicable per connection	Amount	Total No.	Rate Applicable per connection	Amount	Total Amount Due	Amount
		Bus Stand, Jafri Town etc								
12	12	Fareed Gate, Sadar Puli, Faisal Colony, Kali puli etc	2542	600	1,525,200	35	3,000	105,000	1,630,200	1.6302
13	13	Gulzar Basti, Sadar Puli, Darbar Mahal etc	1031	600	618,600	7	3,000	21,000	639,600	0.6396
14	14	Foji Basti, Green Town, Islami Colony, Milat Colony etc	2678	600	1,606,800	15	3,000	45,000	1,651,800	1.6518
15	15	Asif Town, Satellite Town, Muslim Town, Sajid Awan Town etc	3063	600	1,837,800	69	3,000	207,000	2,044,800	2.0448
16	16	Tibba Bader Sher etc	3126	600	1,875,600	10	3,000	30,000	1,905,600	1.9056
17	17	Satellite Town, Awami Colony, Muhajir Colony etc	1252	600	751,200	12	3,000	36,000	787,200	0.7872
18	18	Muhajir Colony, Chak 9/BC, Maqbool Colony etc	4505	600	2,703,000	26	3,000	78,000	2,781,000	2.781
	Recovery Amount Due									24.0684
	Amount recovered during 2018-19									5.30963
			Amo	unt pending fo	r Recovery				18,758,770	18.75877

# Annexure-5/BWP

# [Para 1.5.9]

# Loss due to non registration of Illegal housing schemes

Sr. No.	Name of Scheme with Adress	Name of Owner / Devloper with Cell No./ CNIC	Year of establishment
1	Qasim Town HS near Police line Mouza karna Bahawalpur	Baghum Haqqi etc	1988-89
2	Cheema Town phase I Housing Scheme Near Educational Board Muza Zakhira Samma Sattha	Mohammad Hussain Cheema, Tahir Safique, Qari Khalil etc	1990
3	Gullshan-e-Hashmiya Colony, Multan Road,	Aziz-ur-Rahman etc	1990-92
4	Gulsan-e-Iqbal phase I Housing Scheme Hasilpur Road Chak 8/BC,9/BC	Muhammad Sajid, Muhammad Saeed Ss/o Shah Muhammad	1996-97
5	Gulsan-e-Iqbal phase II Housing Scheme Hasilpur Road Chak 8/BC,9/BC	Mohammad Sadique S/o Barkat Ali etc	1996-97
6	Yasir Town, HS Chak 9/BC Hasilpur Road,	Shaikh Maqbool etc	1997-98
7	Madina Town, HS Chak 9/BC Link Hasilpur Road,	Ch. Sarwar etc	1997-98
8	New Settlite town Housing Scheme Link Rafi Qamer Road Mouza Hamati	Abdul Majeed S/O M. Ramzan 03008593822	2000
9	Al-Majeed Paradise HS Rafi Qamer Road	Abdul Majeed s/o M. Ramzan etc 03008593822	2001
10	Umar Garden HS Link Hasilpur Road Chak 9/BC	Irfan Khan etc 03008683763	2003-04
11	Abdullah City Southern By-Pass Muza Hott Wala	Rana shahid Latif etc 03008687500	Nil
12	Chudhary Town LSD Commerce College Road	Ch. Arshad etc	1990
13	Mansor Town LSD Chak 9/BC Link Hasilpur Road,	Shaikh Iqbal etc	1990-92
14	Arshad Town LSD Link Samma Satta Road Muza Zakira Samma Satta	Ch. Arshad S/o Barkat-u-Allah	1995
15	Gulshan-e-Hussain LSD Karna Road Muza Karna	Sajjad Hussain Jalwana etc	1996
16	Gulbarg Colony, 9/BC, Link Hasilpur Road,	Riaz Ahmed etc	1997-98
17	Usman Bin Afaan LSD Town, Nazar Abbas Colony Mouza Bindra	Qamer Ahmed Abbasi S/o Mian Shabaz Khan Abbasi	2001-02
18	Cheema Town phase II LSD Near Educational Board Muza Zakhira Samma Sattha	Mohammad Hussain Cheema, Tahir Safique, Qari Khalil etc	2003
19	Darbar Mahal Town Behind Darbar Mahal Bahawalpur	Jam Abdul Majeed etc	2003-04
20	New Shadab Colony, LSD Mouza Bangan	Ghulam Abbass Channar etc	2003-04
21	Khalid Town Rafi Qamer Road Muza Qader Bux Channar	Khalid Nawaz S/o Haji Rabnawaz	2004-05
22	Atif Azeez Town Bindra Neher Road Muza Bindra	Atif Azeez S/o Abdul Azeez	2007
23	New Green Town, Mouza Bangan, Bahawalpur	Saleem Shehzad etc	2007-08
24	Al Khair Town LSD Jhangi wala Road Muza Hamitiyan	Haji Mohammad Afzal S/o Khair Mohammad	2009
25	Haram Garden Behind AC stand Muza Karna BWP	Sohail Majeed S/o Abdul Majeed 03008688622	2009
26	Redsun LSD, Link Hasilpur Road Chak # 9/BC Bahawalpur		2019

#### Annexure-6/BWP

#### [Para 1.6.1]

# Non / less transfer of property in the name of Municipal Corporation - $\,$ Rs 127.498 million

(Kupees in infinition								
Sr. No.	Name of Housing Scheme	Total Area (in Kanal)	Total Area (In Marlas)	Area to be transfer	Area Transferr ed	Less Area Transfer	Per Marla Schedule Rate	Amount
1	Gulbarg Avenue Yazman road	81.37K	1,627	658	642.3	16	66,000	1.05006
2	State City LSD Norther Byepass	70.63K	1,412.60	524	507.48	16	217,000	3.50021
3	Al Haider City LSD Link Ahmadpur road	98.42K	1,968	706	507.42	198	45,980	9.124731
4	Crystal Homes LSD Link Jhanig wala road	68.45K	1,369	560	557.45	2	250,000	0.6075
5	Al Rahim Villas Link Rafi Qamer road	44K	880	332	323.4	9	240,000	2.0736
6	Wasaib Avenue LSD KLP road Mouza Ghanipur	53.85K	1,077	391	380.32	11	240,000	2.5632
7	Al Makkah Garden Phase II Rafi Qamer road Mouza Qadir Bux Channer	43.3K	866	313	304.42	9	320,000	2.768
8	Asia Town Northern Byepass LSD	60.5K	1,210	528	455.27	73	250,000	18.1575
9	Valancia LSD Jhangi wala road	83.71K	1,674	645	623.588	21	240,000	5.11488
10	Pak Villas LSD Mouza Darwash Muhammad	43K	860	307	298.57	9	300,000	2.577
11	Al Haram Executive Villas Jhangi wala road	70.25K	1,405	556	542.29	14	310,000	4.3431
12	Green Archard LSD Jhangi wala road	79.55K	1,591	547	531.2	16	310,000	4.929
13	Al Rahim Town Mouza Qadir Bux Channar	91.75K	1,835	706	687	19	220,000	4.114
14	Japan Town LSd Hasilpur road	94.2K	1,884	762	496	266	250,000	66.575
		·	Total					127.498

# Annexure-7/BWP

#### [Para 1.6.2]

# Non / less execution of mortgage deed – Rs 92.981 million

(Amount in rupees)

Sr. No.	Name of Housing Scheme	Total Area (In Kanal)	Total Area (In Marlas)	Area to Be Mortgage	Area Mortgago	Less Mortgage	Per Marla Schedule Rate	Total Amount
1	Green City Mouza Dara Izzat	99.42K	1,988	235	230	5	165,000	767,250
2	Al Haider City LSD Link Ahmadpur road	98.42K	1,968	253	249	4	45,980	171,321
3	Crystal Homes LSD Link Jhanig wala road	68.45K	1,369	162	160.40	1.16	250,000	290,000
4	Al Makkah Garden Phase II Rafi Qamer road Mouza Qadir Bux Channer	43.3K	866	110.59	95.00	15.59	320,000	4,988,800
5	Asia Town Northern Byepass LSD	60.5K	1,210	137	0	137	250,000	34,130,000
6	Al Haram Executive Villas Jhangi wala road	70.25K	1,405	170	0	170	310,000	52,633,660
		•	Total	•	•	•	·	92,981,031

#### Annexure-1/DGK

#### [Para 2.4.1]

# Loss due to non recovery of conversion fee and map fee - Rs 1,959.339 million

(Amount in rupees)

						(7 milount i	in rupees)	
Sr. No.	Name of Scheme	Name of Owner	Mouza	Area	Conversion Fee	Map Fee	<b>Total Dues</b>	
1.	Jamal Sarwar Housing Scheme	Muhammad Umar S/O Sarwar Caste Bodla	Mouza Churhatta Sindh Janobi	400K	160,000,000	800,000	160,800,000	
2.	Rafeeq Model City	Sh. Muhammad Abdullah S/O Haji Sh. Muhammad Rafique	Mouza Gadai Shumali	293 K	117,200,000	586,000	117,786,000	
3.	Gulistan Sarwar Housing Scheme	Muhammad Umar S/O Sarwar Caste Bodla	Manka link Yaroo Road	278 K	111,200,000	556,000	111,756,000	
4.	Gulshan Ejaz	Syed Shahzad Iqbal S/O Syed Iqbal(Late)	Mouza Gadai Shumali	275 K	42,400,000	212,000	42,612,000	
5.	Khitran Colony	Muhammad Usman S/O Khuda Bax 0321 6782738 Punjab Property Dealer	Quetta Sakhi Sarwar Road	138 K- 04 M	30,80,000	154,000	30,954,000	
6.	Defense View	Block No.1 Muhammaad Farooq Khan S/O M.Sultan Khan Caste Afridi	Mouza Gadai Shumali	156 K	32,00,000	32,00,000	32,160,000	
7.	Hasam Sarwar	Muhammad Umar S/O Sarwar Caste Bodla	Mouza Gadai Shumali	106 K	42,400,000	212,000	42,612,000	
8.	Khayaban-e- Mumtaaz Phase I	Sh.Ejaz S/O Allah Bakhsh Caste Sheikh Khoja	Mouza Gadai Shumali	104 K	30,80,000	154,000	30,954,000	
9.	Usman Town	Muhammad Usman S/O Khuda Baksh	Mouza Gadai Shumali	100 K	40,000,000	200,000	40,200,000	
10.	Khayaban Umar / Shafeeq Town	Sheikh Ijaz Ahmad S/O Sheikh Allah Baksh Caste Khawaja, Haji Muhammad Iqbal, Haji Muhammad Hanif	Mouza Churhatta Sindh Shumali	91 K	30,80,000	154,000	30,954,000	
11.	DG 3-Marla Scheme	Sheikh Ijaz Ahmad S/O Sheikh Allah Baksh Caste Khawaja	Mouza Churhatta Sindh Shumali	80 K	32,00,000	32,00,000	32,160,000	
12.	Taj Madina Phase- II	Muhammad Amin Khatak S/O Abdul Rehman Caste Khatak	Mouza Churhatta Sindh Shumali	77 K	30,80,000	154,000	30,954,000	
13.	Gulshan-e- Noor	Mirza Asghar S/O Mirza Muhammad Rafeeq	Mouza Gadai Shumali	75 K	30,80,000	154,000	30,954,000	
14.	Al-Ain City	Muhammad Ali Abdul Rehman S/O Chakar Khan Caste Dasti	Mouza Gadai Shumali	72 K	22,400,000	112,000	22,215,000	
15.	Shan-e- Mustafa	Muhammad Amin Khatak	Mouza Gadai Shumali	66 K	40,000,000	200,000	40,200,000	
16.	Khayaban-e- Faiz	Javed Ahmad S/O Ghulam Murtaza Caste Khatak	Mouza Gadai Shumali	63 K	25,200,000	126,000	25,532,000	
17.	Alfalah Town	Sultan khan S/O Abdulrazaq Abdul Raheem khan S/O Nawaz Khan Caste Buzdar	Mouza Gadai Shumali	60 K	24,000,000	120,000	24,120,000	

Sr. No.	Name of Scheme	Name of Owner	Mouza	Area	Conversion Fee	Map Fee	Total Dues
18.	Amin Town	Muhammad Amin Khatak,Khuda Bakhsh Khosa etc	Mouza Gadai Shumali	60 K	22,400,000	112,000	22,215,000
19.	Sikandar Town	Mian Muhammad Javed S/O Abdul Majeed Caste Khawaja	Mouza Gadai Shumali	59 K	23,600,000	118,000	23,718,000
20.	Rafeeq Ahsan	Sufi Muhammad Rafeeq S/O Muhammad Ramzan	Mouza Gadai Gharbi	57 K	21,200,000	106,000	21,306,000
21.	Gulshan-e- Hafeez	Muhammad Jamil S/O Irshad Ahmad Caste Khawaja	Mouza Gadai Shumali	56 K	22,400,000	112,000	22,215,000
22.	Faizan-e- Sarwar	Mian Muhammad Umar S/O Mian Muhammad Sarwar Sheikh Abdul Waheed (Late)	Mouza Gadai Gharbi	53 K	21,200,000	106,000	21,306,000
23.	Khayaban-e- Mustafa	Haji Muhammad Shareef S/O Ghulam Mustafa Caste Wadani	Mouza Wadoor Sindh	53 K	21,200,000	106,000	21,306,000
24.	Lalazar Colony	Muhammad Umar S/O Sarwar Caste Bodla	Mouza Churhatta Sindh Shumali	52 K	20,800,000	104,000	20,904,000
25.	Al- Jannat Town	Aman Ullah Nutkani	Mouza Churhatta Sindh Shumali	51 K	20,400,000	102,000	20,502,000
26.	Model City / old Jalal Town	Muhammad Rafiq S/O Muhammad Sadiq Caste Awan	Mouza Churhatta Sindh Shumali	50 K	19,200,000	96,000	19,296,000
27.	Haroon Town	Sheikh Najeeb Sheikh Awais S/O Sheikh Bashir Ahmad	Mouza Gadai Shumali	50 K	20,000,000	100,000	20,502,000
28.	Sadaqat Town	Sadaqat Ali Khan(Late) S/O Riyasat Ali Khan Pathan	Mouza Gadai Shumali	48 K	19,200,000	96,000	20,100,000
29.	Rafiq Jamil Town	Sufi Muhammad Raffiq S/O Muhammad Ramzan Muhammad Jameel	Mouza Churhatta Sindh Shumali	48 K	19,200,000	96,000	19,296,000
30.	Zangllani Town	Haji Muhammad Ramzan Zanglani Khosa	Mouza Gadai Shumali	48 K	19,200,000	96,000	19,296,000
31.	Royal City	Ch. Zille Rehman S/O Ch. Muhammad Akram Caste Arain	Mouza Churhatta Sindh Shumali	48 K	15,200,000	76,000	15,276,000
32.	Bismillah Town	Amanullah S/O Chirag Muhammad Caste Buzdar	Mouza Dera Gharbi	46 K 14 M	19,200,000	96,000	19,296,000
33.	Amin Town	Javid Ahmad S/O Ghulam Murtaza Caste Khatak,Muhammad Amin	Mouza Gadai Shumali	45 K	15,200,000	76,000	15,276,000
34.	Gulshan Ata	Shabir Hussain Yousif Rorinja	Mouza Churhatta Sindh Janobi	45 K	16,00,000	16,000,000	80,000
35.	Al Hamd Town	Mumtaz Ahmad Kaleri	Mouza Churhatta Sindh Janobi	42 K	16,00,000	16,000,000	80,000
36.	Khyaban-e- Sheikh Muhammad / Khaiber Town / Shadab Town / Shafiq Town	Sadiq Husain S/O Bahar Khan, Haji Muhammad Iqbal	Mouza Churhatta Sindh Shumali	42 K	9,600,000	48,000	9,648,000
37.	Muneeb Town	Sufi Muhammad Raffique S/O Muhammad Ramzan Sheikh Ghulam Murtaza	Mouza Gadai Shumali	40 k	16,00,000	16,000,000	80,000

Sr. No.	Name of Scheme	Name of Owner	Mouza	Area	Conversion Fee	Map Fee	<b>Total Dues</b>
38.	Shadman Town	Muhammad Usman S/O Khuda Bakhsh	Mouza Gadai Shumali	40 K	16,000,000	80,000	16,080,000
39.	Bismillah Town	Muhammad Javid, Muhammad Ameen Khatak	Mouza Gadai Shumali	40 K	19,200,000	96,000	19,296,000
40.	Fatima Jinnah Town	Ch. Zille Rehman S/O Ch. Muhammad Akram Caste Arain	Mouza Churhatta Sindh Shumali	38 K	15,200,000	76,000	15,276,000
41.	Afzal Town	Sultan Khan S/O Abdulrazaq Abdul Raheem Khan S/O Nawaz Khan Caste Buzdar	Mouza Gadai Shumali	38 K	15,200,000	76,000	15,276,000
42.	Hamid Model City	Sheikh Ijaz Ahmad S/O Sheikh Allah Baksh Caste Khawaja	Mouza Gadai Shumali	37 K	19,200,000	96,000	19,296,000
43.	Paris Town	Aman Ullah Nutkani	Mouza Churhatta Sindh Shumali	36 K	14,400,000	72,000	14,472,000
44.	Awais Town	Muhammad Ashraf S/O Abdul Ghafoor	Mouza Churhatta Sindh Janobi	36 K	14,400,000	72,000	14,472,000
45.	Aab-e-Hayat City	Malik Muhammad Aslam S/O Muhammad Ramzan	Mouza Churhatta Sindh Janobi	35 K	19,200,000	96,000	19,296,000
46.	Punjab Town	Saifullah S/O Chirag Muhammad Caste Buzdar	Mouza Gadai Shumali	35 K	14,000,000	70,000	17,070,000
47.	Madni Town	Muhammad Ramzan	Mouza Gadai Shumali	35 K	8,800,000	44,000	8,844,000
48.	Karachi Town	Muhammad Hussain Khosa	Mouza Gadai Gharbi	33 K	13,200,000	66,000	13,266,000
49.	New Rukn Abad Town / Karim City	Khalifa Azhar Mumtaz S/O Mumtaz Ahmad Caste Shiekh Khawaja	Mouza Dera Gharbi	31 K 16 M	12,800,000	64,000	12,864,000
50.	Umar Farooq Town	Muhammad Ashraf S/O Abdul Ghafoor	Mouza Gadai Shumali	32 K	12,800,000	64,000	12,884,000
51.	Qadriya Town	Khalifa Azhar Mumtaz S/O Mumtaz Ahmad Caste Shiekh Khawaja	Mouza Churhatta Sindh Janobi	31 K	12,400,000	62,000	12,462,000
52.	Farooq Town	Abdullah S/O Saddiq	Mouza Churhatta Sindh Shumali	31 K	30,000,000	150,000	30,150,000
53.	Anas Town	Shiekh Muhammad Zeeshan S/O Sheikh Saeed Ahmad	Mouza Gadai Shumali	31 K	11,200,000	56,000	11,256,000
54.	Khayaban-e- Abubakar	Sheikh Ijaz Ahmad S/O Sheikh Allah Bakhsh Caste Khawaja	Mouza Gadai Shumali	29 K	10,000,000	50,000	10,050,000
55.	Al Hussain Housing Scheme	Abdul Majeed Hutani Sadiq Hutani	Mouza Gadai Gharbi	28 K	11,200,000	56,000	11,256,000
56.	Ali Town	Nadeem Saddiq S/O Haji Muhammad Siddiq Caste Koria	Mouza Gadai Shumali	27 K	10,000,000	50,000	10,050,000
57.	Shah Noor Town	Muhammad Ali S/O Chakar Khan Caste Dasti Abdul Rehman S/O Chakar Khan	Mouza Gadai Shumali	26 K	104,00,000	52,000	10,452,000
58.	Roshaan Town	Khalifa Azhar Mumtaz S/O Mumtaz Ahmad Caste Shiekh Khwaja	Mouza Gadai Shumali	25 K	10,000,000	50,000	10,050,000

Sr. No.	Name of Scheme	Name of Owner	Mouza	Area	Conversion Fee	Map Fee	Total Dues
59.	Dera Town	Sheikh Najeeb Sheikh Awais S/O Sheikh Bashir Ahmad	Mouza Gadai Shumali	25 K	10,000,000	50,000	10,050,000
60.	Faiz Yaseen	Muhammad Jameel S/O Irshad Caste Sheikh	Mouza Gadai Shumali	25 k	9,98,000	49,000	9,849,000
61.	Sarwar Bhatti Town	Riaz Sarwar Bhatti	Mouza Gadai Shumali	24.5 K	9,98,000	49,000	9,849,000
62.	Naveed Town	Sufi Muhammad Raffique S/O Muhammad Ramzan Sheikh Gulam Murtaza	Mouza Gadai Shumali	24 K	10,000,000	50,000	10,050,000
63.	Khaibar Town	Sheikh Sadaqat Sheikh Sabir S/O Irshad Ahmad	Mouza Churhatta Sindh Shumali	24 K	11,200,000	56,000	11,256,000
64.	Chiragh Muhammad City	Amanullah S/O Chiragh Muhammad Caste Buzdar	Mouza Gadai Shumali	24 K	9,200,000	46,000	9,246,000
65.	Jaddah Town	Saifullah S/O Chiragh Muhammad Caste Buzdar	Mouza Gadai Shumali	23 K	9,200,000	46,000	9,246,000
66.	Shan Mustafa City	Ghulam Akbar Babbar	Mouza Churhatta Sindh Shumali	22 K	26,400,000	132,000	26,532,000
67.	Al-Jazira Town	Muhammad Riaz S/O Allah Wasaya Leshari		21 K	8,400,4000	42,000	8,442,000
68.	Akram Town	Muhammad Jamil S/O Irshad Ahmad Caste Khoja	Mouza Churhatta Sindh Shumali	20 K	8,00,000	40,000	8,040,000
69.	Hassan Town	Muhammad Jamil S/O Irshad Ahmad Caste Khoja	Mouza Gadai Shumali	20 K	28,800,000	144,000	28,944,000
70.	Allama Iqbal Town	Ch. Zille Rehman S/O Ch. Muhammad Akram Caste Arain	Mouza Gadai Shumali	19 K	7,600,000	38,000	7368,000
71.	Rafeeq Town	Sufi Muhammad Raffique S/O Muhammad Ramzan Sheikh Ghulam Murtaza	Mouza Gadai Shumali	18 K	28,800,000	144,000	28,944,000
72.	Qasim City	Sheikh Ghulam Murtaza, Sheikh Qasim Ali S/O Shiekh Matloob	Mouza Wadoor	18 K	6,800,000	34,000	6,638,000
73.	Jinnah City	Ch. Zille Rehman S/O Ch. Muhammad Akram Caste Arain	Mouza Gadai Shumali	17 K	6,800,000	34,000	6,638,000
74.	Rehman Town	Khalifa Azhar Mumtaz S/O Mumtaz Ahmad Caste Shiekh Khwaja	Mouza Gadai Shumali	15 K	4,800,000	24,000	4,824,000
75.	Satellite Town	Muhammad Afzal, Muhammad Aslan S/O Naseer Muhammad Caste Lashari	Mouza Churhatta Sindh Shumali	15 K	6,00,000	30,000	6,030,000
76.	Abubakar Town	Abdul Ghafoor S/O Imam Bakhsh Caste Khosa	Mouza Gadai Shumali	14 K	5,600,000	28,000	5,628,000
77.	Akbar Town	Rahim Chanar	Mouza Gadai Shumali	13 K	5,200,2000	26,000	5,226,000
78.	Al Fateh Housing Scheme	Abdul Ghani S/O Muhammad Hussain Caste Buzdar	Mouza Gadai Shumali	12 K	48,00,000	24,000	4,824,000

Sr. No.	Name of Scheme	Name of Owner	Mouza	Area	Conversion Fee	Map Fee	Total Dues
79.	Al Makkah Town	Abdul Ghani S/O Muhammad Hussain Caste Buzdar	Mouza Gadai Shumali	12 K	48,00,000	24,000	4,824,000
80.	Rabnawaz Town	Khalifa Azhar Mumtaz S/O Mumtaz Ahmad Caste Shiekh Khawaja	Mouza Wadoor Sindh	12 K	4,800,000	24,000	4,824,000
81.	Ali Garden Town	Faisal Channar	Mouza Churhatta Sindh Shumali	12 K	18,800,000	94,000	18,894,000
82.	Madina Town	Amanullah S/O Chiragh Muhammad Caste Buzdar	Mouza Gadai Shumali	12 K	4,800,000	24,000	4,824,000
83.	Islam Town	Saifullah S/O Chirag Muhammad Caste Buzdar	Mouza Gadai Shumali	12 K	4,800,000	24,000	4,824,000
84.	Khayaban-e-Rashid	Nazar Hussain S/O Ghulam Rasool	Mouza Gadai Shumali	11 K	4,800,000	24,000	4,824,000
85.	Faiz Villas	Haji Muhammad Jamil Pathan	Mouza Wadoor Sindh	10 K	3,600,000	18,000	3,618,000
86.	Khayaban Shafi	Sheikh Muhammad Asif S/O Muhammad Shafi	Mouza Gadai Shumali	10 K	3,600,000	18,000	3,618,000
87.	Baba Farid Town	Muhammad Yaqoob S/O Ghulam Farid Caste Jaskani	Mouza Dera Gharbi	09 K	3,600,000	18,000	3,618,000
88.	Khayaban Mumtaz II	Sheikh Muhammad Asif S/O Muhammad Shafi	Chah Umar wala Mouza Wadoor Sindh	07 K	4,400,000	22,000	4,422,000
89.	Jamil Colony (LSD)	Sh. Muhammad Jamil S/O Muhammad Irshad	Mouza Gadai Shumali, Samina Road, Opposite Hascol Petrol Pump, GBS Road	06 K	4,800,000	24,000	4,824,000
90.	Shan-e-Mustafa City	Muhammad Amin Khatak, Ghulam Akbar Babbar, Khadim	Mouza Gadai Shumali	22 K	3,600,000	18,000	3,618,000
91.	New Model Town Phase II	Muhammad Saboor etc. Developer, Muhammad javid etc	Mouza Gadai Shumali	41K	4,800,000	24,000	4,824,000
92.	New Model Town Phase-III	Muhammad Amin Khatak S/O Abdul Rehman	Mouza Gadai Shumali	Not Known	4,800,000	24,000	4,824,000
93.	Tahir village	Hameeda Begam Etc. Developer, Haji Khadim Hussain etc	Churhatta Sindh Shumali	34K- 13M 75 Nos.	3,600,000	18,000	3,618,000
94.	Garden Town Extension	Hafiz Abdul Kareem	Mouza Gadai Shumali	96 K	4,800,000	24,000	4,824,000
95.	Gulistan Noor (LSD)	Hafiz Noor Zaman	Mouza Churhatta Sindh Shumali		4,800,000	24,000	4,824,000
96.	Hassan Town (LSD)		Near Basti Kalaan Wala Leshari		28,800,000	144,000	28,944,000
97.	Khushhal Town (LSD)	Ghulam Abbas Bhatti	Panwar Road, Near Basti Langar Wala		28,800,000	144,000	28,944,000
98.	Agha Town (LSD)	Agha Muhammad Shuja	Kot Haibat, Taunsa Road		4,800,000	24,000	4,824,000
99.	Ghousia Defence View (LSD)	Dr. Arshad Gujjar	Mouza Gadai Shumali		48,24,000	24,000	4,800,000
100.	Shalimar Villas	Muhammad Zubair Bhatti	Multan Road, Near Board Office		24,000,000	120,000	24,120,000

Sr. No.	Name of Scheme	Name of Owner	Mouza	Area	Conversion Fee	Map Fee	Total Dues
101.	Sarwer Colony Sharqi	Sarwar Bhatti	Jampur Road		4,800,000	24,000	4,824,000
102.	Sadiq Noor (LSD)	Hafiz Noor Zaman	Mouza Churhatta Patchad Janobi		28,800,000	144,000	28,944,000
103.	Zain Town (LSD)	Haji Muhammad Hakim srkani	Near Dream Garden		434,000	80,000	514,000
104.	Talha Town	Kareem Bakhsh Khosa, Ahmad Bakhsh Khosa, Abdul Ghaffar Khosa	Near Al Ein City	80	4,800,000	24,000	4,824,000
105.	Nawaz Town (LSD)	Haji Muhammad Hakim srkani	Near Board Office		28,800,000	144,000	28,944,000
106.	Mustafa Town (LSD)	Mr. M.	Ghazi Ghat Road Opp: Board Office DG Khan	91	4,800,000	24,000	4,824,000
107.	Shuja Colony (LSD)	Riaz Ahmad Lashari	Back side Education Inn, Near Dhambra Chunghi, DG Khan	93	4,800,000	24,000	4,824,000
		Total					1,959,339,000

#### Annexure-2/DGK

[Para 2.4.5] Irregular regularization of services and payment of salaries - Rs 29.088 million

						nt in rupees)	
Order No.	Date	Deployment	Type of Employee	BS	No of employees	Pay per month	Amount
		Urban Water	Tube well Operators	3	69	22147	18,337,716
		Supply	Line Man	1	5	18070	1,084,200
446/TMO/DGK	17.05.16	Urban Disposal Works	Disposal Operator	3	3	22147	797,292
		Light Branch	Electrician Helper	1	2	17460	419,040
670/TMA/DGK	20.07.16	Urban Water Supply	Tube well Operators	3	1	22212	266,544
678/TMA/DGK	20.07.16	Urban Water Supply	Tube well Operators	3	1	22212	266,544
682/TMA/DGK	20.07.16	Urban Water Supply	Tube well Operators	3	1	22212	266,544
688/TMA/DGK	20.07.16	Urban Water Supply	Tube well Operators	3	1	22212	266,544
696/TMA/DGK	26.07.16	Urban Water Supply	Tube well Operators	3	1	22212	266,544
1016/TMA/DGK	10.10.16	Urban Water Supply	Tube well Operators	3	1	22212	266,544
1146/TMA/DGK	03.12.16	Urban Water Supply	Tube well Operators	3	1	22212	266,544
		Disposal work MC	Disposal Operator	3	1	22212	266,544
103	25.06.18	Water Work	Chowkidar	1	1	19700	236,400
		MO (Infina)	Dairean	2	4	31138	797,292 419,040 266,544 266,544 266,544 266,544 266,544 266,544 266,544 266,544 266,544 236,400 1,494,624 449,196 472,800 1,654,800 236,400 177,300 177,300 177,300 177,300 177,300 177,300
		MO (Infra)	Drivers	5	1	37433	449,196
131	30.06.18	MO (Infra)	V.M	1	2	19700	
131	30.00.18	WIO (IIIIa)	S.Worker	1	7	19700	1,654,800
162	05.07.18	Not mentioned	V.M	1	1	19700	236,400
220	16.07.18	CO	V.M	1	1	19700	
462	24.09.18	CO	V.M	1	1	19700	177,300
456	24.09.18	MO (Infra)	V.M	1	1	19700	177,300
457	24.09.18	MO (Infra)	Chowkidar	1	1	19700	
458	24.09.18	MO (Infra)	V.M	1	1	19700	,
459	24.09.18	MO (Infra)	V.M	1	1	19700	
461	24.09.18	MO (Infra)	V.M	1	1	19700	
462	24.09.18	MO (Infra)	S.M	1	1	19700	
505	04.10.18	MO (Infra)	L.M	1	1	19700	157,600
506	04.10.18	MO (Infra)	V.M	1	1	19700	157,600
	1	Total			113	Total	29,087,820

# Annexure-3/DGK

[Para 2.4.13]
Loss due retention of taxes in DDO Account - Rs 7.133 million
(Amount in rupees)

Sr. No.	Date	Advice No.	I.Tax	GST	PST	PHA	Total
1.	23-07-18	22	1,810	1,458	-	-	3,268
2.	01-08-18	31	425				425
3.	02-08-18	34	92,301	108,970	71,398		272,669
4.	04-08-18	35	36,514	34,414	41,798		112,726
5.	17-08-18	49	203,612		128,419	31,962	363,993
6.	17-08-18	50	235,812	196,319	173,878	1,805	607,814
7.	27-08-18	56	101,060	2,156	4,420		107,636
8.	28-08-18	57	2,675		8,280		10,955
9.	30-08-18	61	3,150		2,100		5,250
10.	08-09-18	73	5,263	5,100	4,792		15,155
11.	11-09-18	77	180		640		820
12.	19-09-18	87	5,317	16,915			22,232
13.	24-09-18	89	50,676	71,054	32,815	622	155,167
14.	25-09-18	90	136,796		218,874		355,670
15.	27-09-18	194	52,605	24,878	64,990		142,473
16.	02-10-18	102	6,049	748			6,797
17.	03-10-18	104	399,060	249,139	477,981	999	1,127,179
18.	06-11-18	131	12,204	10,921	12,912		36,037
19.	09-11-18	135	656,385	39,900	365,886	13,306	1,075,477
20.	15-11-18	140	5,177	13,802			18,979
21.	06-12-18	157	63,382	53,949	32,548	4,574	154,453
22.	06-12-18	158	1,393	4,355			5,748
23.	12-12-18	160	135,649	148,250	156,575		440,474
24.	21-12-18	169	12,332	3,881	6,152		22,365
25.	21-12-18	170	428,225	8,290	296,363	29,469	762,347
26.	28-12-18	174	46,675	137,680			184,355
27.	03-01-19	177	20,994	13,142			34,136
28.	05-01-19	181	60,514	17,814	66,313	193	144,834
29.	09-01-19	184	88,604	32,435	128,181		249,220
30.	12-01-19	189	73,728		115,529		189,257
31.	12-01-19	193	127,190		143,250	9,098	279,538
32.	12-01-19	196	110,059				110,059
33.	12-01-19	197	33,019	49,878	17,495		100,392
34.	12-01-19	198	7,275		4,850		12,125
35.	15-02-19	209	2,916		430		3,346
			<b>Fotal</b>				7,133,371

#### Annexure-4/DGK

#### [Para 2.4.14]

# Loss due to non recovery of map fee and commercial charges – Rs 4.679 million

(Amount in rupees)

			(Amount in ru					
Sr. No.	Name Building Owner	Status of Building	Address	Recovery				
1.	M. Siddique S/O Ghulam Akbar, Caste Arain	Commercial	Block No. A	900,000				
2.	Sh: Altaf Hussain S/O Ali Muhammad, Caste Sheikh Qureshi	Commercial	Block No. A	4,000				
3.	M. Mujahid S/O Abdul Rasheed, Caste Sheikh Qurshi	Commercial	Block No. F	200,000				
4.	M. Mujahid S/O Abdul Rahseed, Caste Sheikh Qureshi	Commercial	Block No. 16	300,000				
5.	M. Saleem S/O M. Ashraf, Caste Qureshi	Commercial	Block No. B	350,000				
6.	Ghulam Mustafa S/O Abdul Rehman, Caste Bukhari	Commercial	Block No. 28	60,000				
7.	Sh: Suleman Ashiq S/O Ashiq Ali, Caste Sheikh Qureshi	Residential	Block No. G	8,000				
8.	Rashid Ali S/O Talib Ali	Residential	Block No.33	8,000				
9.	Sohail S/O M. Ibrahim Khanzada	Residential	Block No.33	5,000				
10.	Kaleem S/O Allah Diwaya Dasti	Residential	Block No.42	4,000				
11.	M. Shareef S/O Jan Muhammad Caste Gujjar	Residential	Block No. E	4,000				
12.	Khizar Abbas S/O Ghulam Yasin Kaka Khel Pathan	Residential	Block No. 45	6,000				
13.	M. Jaleel S/O Abdul Majeed Siddique	Residential	Block No. C	8,000				
14.	M. Ghayor Abbas S/O Pro: Syed Asghar Ali	Commercial	Block No. 46	3,000				
15.	Ghulam Sarwar S/O Allah Wassya Shori	Commercial/ Residential	Block No.25	4,000				
16.	Safdar Abbas S/O Sadiq Hussain Mian	Residential	Block No.T	5,000				
17.	Abdul Hameed	Residential	Block No. 29	8,000				
18.	Imdad Hussain S/O Qasim	Residential	Block No.29	5,000				
19.	Mujeeb Anwar S/O Majeed Anwar Rajpoot	Commercial	Block No.15	300,000				
20.	Abdul Razaq Qadri S/O Waris Ali Caste Qureshi	Residential	Block No.N	6,000				
21.	Waheed S/O Rasheed Gujjar	Commercial/ Residential	Block No.A	100,000				
22.	Mushtaq Ahmad S/O Ghulam Haider	Residential	Block No.37	5,000				
23.	Rana Abdul Satar S/O M. Khursheed	Residential	Block No.H	6,000				
24.	Muhammad Talib	Commercial	Ghazi Ghat Road, DGK	40,000				

Sr. No.	Name Building Owner	Status of Building	Address	Recovery
25.	Rajab Hussain Pitafi	Commercial	Ghazi Ghat Road, DGK	200,000
26.	Muhammad Adnan Faiz	Commercial	Ghazi Ghat Road, DGK	200,000
27.	Qadir Bakhsh S/O Mewa	Commercial	Ghazi Ghat Road, DGK	100,000
28.	Haji Ahmad Bakhsh Pitafi	Commercial	Ghazi Ghat Road, DGK	150,000
29.	Haji Jeven Khan	Commercial	Jampur Road, DGK	150,000
30.	Haji Lal Khan	Commercial	Jampur Road, DGK	70,000
31.	Naveed Naqvi	Commercial	Jampur Road, DGK	150,000
32.	Aman Ullah Khosa	Commercial	Multan Road, DGK	130,000
33.	Sajjad Hussain	Commercial	Multan Road, DGK	300,000
34.	Manzoor Hussain Khosa, Hafeez Ullah	Commercial	Multan Road, DGK	150,000
35.	Faiz Ullah Khosa	Commercial	Jampur Road, DGK	40,000
36.	Sajid Waheed Jaskani	Commercial	Shah Sikandar Road, DGK	150,000
37.	Muhammad Iqbal	Commercial	Shah Sikandar Road, DGK	400,000
38.	Muhammad Saleem	Commercial	Quetta Road, DGK	150,000
	Total			4,679,000

#### Annexure-5/DGK

# [Para 2.4.16]

# Loss due to non imposition of penalty – Rs 1.897 million (Amount in rupees)

							(Amount in rupees)			
Sr. No.	Detail	TS Amount	W.O.No.	Dated	Completion date as per agreement	Actual Completion/ Status	MB/Page	Penalty @10%		
1.	Providing and fixing mainhole Covers CI frame with repair work City DGK	1,880,404	614	16.05.19	15.07.19	W.I.P	120/1-16	188,040		
2.	Construction of record room with allied work	1,100,000	2868	10.04.18	09.05.18	W.I.P	3304/21-34	110,000		
3.	Supply and Installation of Iron Dust bins city DGK	1,479,760	63	12.01.19	11.03.19	W.I.P	3461/1-5	147,976		
4.	Providing and laying RCC with work manka canal , masjid Gaddai	1,668,000	2867	10.04.18	09.07.18	April.19	474/16-31	166,800		
5.	Restoration and repair of sewer line city DGK	1,990,000	2863	10.04.18	10.05.18	2018-19	30/42-48	199,000		
6.	Providing and fixing mainhole Covers RCC frame with relevant work City DGK	1,500,000	2865	10.04.18	10.05.18	2018-19	30/38-41	150,000		
7.	Restoration and repair of sewer line Ghulam Fareed	500,000	3101	01.06.18	30.06.18	2018-19	2908/53-68	50,000		
8.	Providing and laying RCC with work block A,B&C	1,020,000	1409	30.08.17	30.09.17	W.I.P	3315/1-5	102,000		
9.	Repair and restoration of water supply line MS pipe line city	1,049,475	3557	03.10.18	15.10.18	W.I.P	3301/19-26	104,948		
10.	Restoration sewer Dr. Abdul Rehman	585,000	3088	26.05.18	24.06.18	2018-19	3068/1-13	58,500		
11.	Construction of Drain tuff tile block Q	1,000,000	2878	11.04.18	19.05.18	2018-19	1903/139-169	100,000		
12.	Restoration of street light general bus stand	696,500	2277	27.12.17	26.01.18	2018-19	480/1-7	69,650		
13.	Providing and laying RCC Sewer line Mepco office to Masjid	1,414,700	2877	10.04.18	10.06.18	w.i.p	3017/20-32	141,470		
14.	Providing and laying tuff tile	851,000	1304	18.08.17	15.09.17	2018-19	2076/70-76	85,100		

Sr. No.	Detail	TS Amount	W.O.No.	Dated	Completion date as per agreement	Actual Completion/ Status	MB/Page	Penalty @10%
	street Mehboobabad							
15.	Const.of taoilet block chowk churatta	550,000	842	16.06.17	28.06.17	2018-19	866/41-70	55,000
16.	Providing and laying of RCC sewer line tahir town	680,337	1305	18.08.17	06.09.17	2018-19	1470/48-60	68,034
17.	Construction of Municipal officer office	700,000	2864	10.08.18	24.05.18	w.i.p	3304/114-135	70,000
18.	Providing and laying RCC sewer line 12" at pir Qatal chowk	306,000	3080	25.05.18	24.06.18	2018-19	80/109-122	30,600
	•	•	•	Total	•	•		1,897,118

#### Annexure-6/DGK

[Para 2.5.1] Unauthorized payment through single DDO - Rs 234.978 million (Amount in rupees)

G 37	(All					
Sr. No.	Detail	Budget	Exp. Amount			
1	A03201 - Postage and telegraph	200,000	181,901			
2	A03202 - Telephone and trunk call	505,000	179,600			
3	A03304 - Hot and cold weather charges	95,000	32,350			
4	A03306 - Electricity (Water Supply)	50,000,000	37,731,156			
5	A03805 - Travelling allowance	1,675,000	581,405			
6	A03901 – Stationery	705,000	334,072			
7	A03905 - Newspapers periodicals and books	365,000	152,144			
8	A03906 - Uniforms and protective clothing	400,000	287,721			
9	A03913 - Contribution & subscription PLGB Funds	6,000,000	2,318,504			
10	A03917 - Law charges	1,000,000	286,312			
11	A03921 - Unforeseen expenditure for disaster	50,000	48,170			
	preparedness and relief					
12	A03940 - Unforeseen expenses	5,000,000	4,910,655			
13	A03942 - Cost of Other Stores (Sanitation)	2,100,000	2,087,930			
14	A03966 - Advertising & Publicity	1,050,000	168,649			
15	A03970 – Others	2,920,000	2,890,324			
16	A03971 - Sports	2,500,000	1,080,050			
17	A04101 – Pension	85,000,000	76,971,439			
18	A04115 - SSB Social Security Benefit	2,550,000	2,464,443			
19	A04171 - Financial Assistance for in-service death of employee	6,000,000	2,559,376			
20	A06301 - Entertainments & Gifts	350,000	217,847			
21	A09201 – Hardware	45,000	10,904			
22	A09408 - Generic Consumables (Purchase of Medicine Dengue/Antiseptic Germs)	50,000	48,960			
23	A09802 - Purchase of Other Assets	41,950,000	1,606,222			
24	A13001 - Transport (Repairs)	8,550,000	8,536,273			
25	A13101 - Machinery and Equipment	27,200,000	25,798,441			
26	A13199 - Repair and Maintenance of Others	2,000,000	1,940,458			
27	A13570 – Others	2,000,000	1,963,707			
28	A14101 - Recovery of expenditure suspense	1,000,000	686,737			
29	A16304 - On going schemes ADP (Previous year)	20,033,000	7,523,094			
30	A16307 - Reimbursement of Contractor Security	2,800,000	1,811,890			
31	A17206 - P.O.L for General Use Vehicle/Truck/Trolley	47,950,000	47,541,273			
32	M&R	25,000,000	646,584			
33	A09404 - Bamboos	300,000	237,606			
34	A09409 - Purchase of Street Lights	3,000,000	1,142,627			
	Total	, ,	234,978,824			

#### Annexure-1/FSD

[Para: 3.3.1]

#### Irregular expenditure on LED street lights – Rs 103.523 million

C	(Rupe				
Sr. No.	Sub-Component Name	Amount			
1	Purchase of LED Lights 27W, 30W, 40W, 55W, 60W (Philips, Osrom, GE or (equivalent) CC # 1,2,3,4'	6.631			
2	Purchase of LED Lights 27W, 30W, 40W, 55W, 60W (Philips, Osrom, GE or (equivalent) CC # 5,10,16,17,20,21	6.435			
3	Purchase of LED Lights 27W, 30W, 40W, 55W, 60W (Philips, Osrom, GE or (equivalent) CC # 23,24,25,26,27	6.805			
4	Purchase of LED Lights 27W, 30W, 40W, 55W, 60W (Philips, Osrom, GE or (equivalent) CC # 28,30,21,35,42,43,47,48	6.631			
5	Purchase of LED Lights 27W, 30W, 40W, 55W, 60W (Philips, Osrom, GE or (equivalent) CC # 51,52,54,55	5.170			
6	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC# 56,57,58,59,63	8.725			
7	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 66,68,70,71	6.002			
8	Purchase of LED lights 27w, 30w, 40w, ssw, 60w (Philips, Osrom, GE or (equivalent) CC # 73,74,78,81,87,91	6.108			
9	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 93,94,98,101,102,103,105,108	6.396			
10	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 108,109,110,111,112,114,115	7.765			
11	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 116,117,118,119	7.504			
12	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 120,121,122,123,14,126	7.229			
13	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 132,134,135,137,139,140,143	6.598			
14	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 144,145,146,147,148	5.010			
15	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 149,150,151,152,153	5.410			
16	Purchase of LED lights 27w, 30w, 40w, 55w, 60w (Philips, Osrom, GE or (equivalent) CC # 154,156,157,91,92,94,95,100,114,10,23,29,40,62,141	5.104			
	Total	103.523			

[Para: 3.3.2]

# Irregular payment of non-schedule items – Rs 24.729 million

(Amount in Rupees)

C						t in Rupees)
Sr. No.	Name of Scheme	Item Name	Quan	tity	Rate	Amount
	Providing & Fixing G.I Pipe 2" dia with cement pole i/c 2 No.	P/f iron clamp with cement poles including nut, bolt washer and flat iron patti (2"x1/4")	13856	No.	300	4,156,800
1	clumps with nut bolts, & single core cable 03/0.029 etc. i/c	P/f iron clamp with iron poles including nut, bolt washer and flat iron patti (2"x1/4")	400	No.	150	60,000
	fitting of lights in MCF	fixing of LED light	7128	No.	325	2,316,600
2	Proving & Fixing Poles G.I Pipe Clumps etc & Electric Wiring & Fitting Light Main Bazar Abdullah Pur & Chowk From Chenab chowk to Ayoub Research Chowk Cressent Mill Near Allied Hospital, From Bakar Mandi Pul to Bohar Wala Chowk Jhang Road, Cotton Mill Road From Novelty Pul to Saholat Bazar Sirsyed Town	P/F G.I. light poles made of G.I. (medium quality) 10' long 5" dia welded with 4" dia pipe 10' log and 3"dia 7' long & 2" dia 3' long fixing plate 18"x18"x1" and 4-no. triangular sporting plate 6"x15"1" welded with base plate and pole and making of 4"x8" window to fixing breaker  P/f hot dip galvanized adjustable pole braket ' with G.I. pipe for light fixing with stand against the wind pressure of 160 km/hr  P/f LED light 120 watts	9 9 21	No.	33600 1575 70800	302,400 14,175 1,486,800
3	P/F LED lights 120 watt from filtration plant towards Abadi Ghosia	P/F G.I. light poles made of G.I. (medium quality) 10' long 5" dia welded with 4" dia pipe 10' log and 3"dia 7' long & 2" dia 3' long fixing plate 18"x18"x1" and 4-no. triangular sporting plate 6"x15"1" welded with base plate and pole and making of 4"x8" window to fixing breaker  P/f hot dip galvanized adjustable pole braket ' with G.I. pipe for light fixing with stand against the wind pressure of 160 km/hr	6	No.	24551 1575	9,450

Sr. No.	Name of Scheme	Item Name	Quan	tity	Rate	Amount
		P/f LED light 120 watts	6	No.	65880	395,280
	D 1 6 1	Main Circuit breaker 100 amp	100	No.	6700	670,000
4	Purchase of electric material for repair of street lights	Supply of energy saver 42/watt (Philips/Osram/equivalent)	10000	No.	750	7,500,000
	street rights	Supply of holders screw type	3000	No.	50	150,000
		P/f marble tile sunny gray 24"x11.5"	4666.6	Sft	224	1,045,316
		P/f white glazed tile 8"x12"	5134.9	Sft	295	1,514,801
	Construction /	P/f white glazed printed tile 8"x12"	1289	Sft	718	925,473
_	upgradation of small graveyard Samanabad and graveyard Sitara Colony	P/f granite galaxy black marble tile 3/4" thick	657.58	Sft	969	637,195
5		P/f steel railing	314	Rft	2395	752,030
		P/f double sharp razor cut wire fencing	1303	Rft	749	975,947
		P/f SMD light 20 watt	90	No.	2200	198,000
		P/f ceiling of plaster of paris i/c design and paint	3399.6	Sft	130	441,952
		P/f Steel gate	144	Sft	1619.7	233,240
		p/f wall paneling	2462	sft	217	534,254
		p/f therma panel ceiling	1000	sft	91	91,000
	T	p/f SMD lights 20 watt	20	Nos.	2200	44,000
6	Improvement of residence of Chief	p/f ceiling fan 56"	6	Nos.	4734	28,404
0	Officer of Chief	p/f LED bulb 20 watt	10	Nos.	750	7,500
	Officer	p/f blinder for windows	97	Sft	250	24,250
		p/f UPS 900 watts with battery	1	No.	36916	36,916
		p/f water geyser 25 gallon	1	Nos.	29500	29,500
		Total				24,728,589

#### Annexure-3/FSD

[Para: 3.3.4]

# Execution of works without approved job mix formula – Rs 16.856 million

	T		` <b>*</b>	n million)
Sr. No.	Name of Scheme	Item Name	Quantity (Sft)	Amount
1	Improvement of carpet Road Fawara Chowk to Gulshan-e-Iqbal	P/L plant premixed carpeting with 4%	52,249	3.199
2	Construction/improvement of Road Azhar Town, Shamsabad, Ali Irfanabad and Yousafabad	bitumen	10,320	0.632
3	Construction/improvement of Road Malik Chowk Ganda Nala		42,031	2.325
4	Construction/improvement of Road and PCC Qadirabad Chowk to Saim Nala		21,225	1.460
5	Construction of carpet road Nishasta Chowk to Base line		20,849	1.318
6	Construction of road Railway Crossing Mujahidabad Gulshan e Rafique		15,149	0.928
7	Construction / improvement of carpet road Chak 279 RB Kalan Main Bazar		31,910	1.765
8	Construction / improvement of carpet road Street No. 6 Goband Pura		29,623	1.638
9	Improvement of carpet road Nadeem Councilor wali and Guddu Bakerian Wali Aminabad		10,594	0.649
10	Improvement of carpet road Main Bazar Shahzad Colony		37,725	2.310
11	Construction / improvement of road Azhar Town, Shamasabad, Ali Irfanabad, Yousafabad		10,320	0.632
	Total			16.856

[Para: 3.3.7]

# Unjustified payment for excavation and removal of Malba – Rs 4.628 million

(Amount in Rupees)

Sr. No.	Name of Scheme	Item Name	Quantity	Amount
1100	Construction/improvement of	Excavation & removal of Malba	87778	568,099
1	Road Chatri Wala Chowk to	Scarifying the metalled road	52001	125,842
	Rehmat Town Gole Chowk	Removing of Malba	8667	37,216
	Construction of PCC street 11	Excavation & removal of Malba	198520	1,284,821
2	to 17 Malik Nadir Wali with crosses Mohallah Haiderabad	Dismantling of PCC	6750.24	431,359
		Removing & disposal of Malba	6750.24	28,986
3	Construction of carpet road Nishasta Chowk to Base line	Excavation & removal of Malba	41698	325,795
	P/L of tuff tile both side of road	Excavation & removal of Malba	17800	115,202
4	Madina Chowk to Jattan Wala Chowk G.M. Abad	Dismantling of PCC	2935	187,511
	Chowk G.M. Abad	Disposal PCC Malba	2935	12,511
5	Construction/improvement of Road and PCC Qadirabad Chowk to Same Nala	Excavation & removal of Malba	138009	1,138,533
6	Construction/improvement of road Palak Road Malik Chowk Ganda Nala	Excavation & removal of Malba	57753	371,952
	Total			4,627,827

# Annexure-5/FSD

[Para: 3.4.2]

#### Loss due to abandonment of claims of revenue - Rs 81.493 million

Sr. No.	Name of Defunct TMA	Source of Income	Financial	Amount		
	Defunct TMA		Vacan	Amount		
		Public Latrine	Year 1991-92	0.019		
2 1				4.420		
2		Immoveable Property Tax	1992-93			
3		Riksha Taxi Tax	1995-96	0.047		
4		Dead Animal Tax Fee	1922-93	0.396		
5		Khalid & Co through Malik Irshad	1991-92	0.278		
6		Wheal Tax	1994-95	0.408		
7		Transfer of Property	1994-95	3.656		
8		Riksha Taxi Tax	1995-96	0.097		
9		Wheal Tax	1996-97	0.636		
10		Dead Animal Tax Fee	1996-97	0.072		
11		Liscence Fee Tax	1997-98	1.153		
12	TMA Lyallpur	Toll Tax	1997-98	9.324		
13	Town	Sewer Tax	1997-98	0.070		
14	TOWII	Cinema Show Tax	1999-2000	0.050		
15		Wheal Tax	1999-2000	0.974		
16		Liscence Fee Tax	1999-2000	3.063		
17		Bakar Mandi Tax	1999-2000	0.731		
18		Building Fee Tax	1999-2000	4.722		
19		Wheal Tax	2000-2001	2.143		
20		Immoveable Property Tax	2001-2002	0.588		
21		Riksha Taxi Tax	2001-2002	0.104		
22		Wheal Tax	2002-2003	3.267		
23		Liscence Fee Tax	2002-2003	2.018		
24		Public Latrine	2002-2003	0.047		
25		Advertisement Tax	2002-2003	1.373		
26		Cattle Mandi Sargodha Road	2005-06	10.305		
27	TMA Jinnah	Public Latrine	2007-08	0.077		
28	Town Sale of Big Animals for Slaughtering		2009-10	0.131		
29		Cattle Mandi Chak No 67 JB Sadar	2013-14	30.217		
30	TMA Medina	License Fee	2013-14	0.800		
31	Town	Contract of Parking Stand Regency Plaza	2011-12	0.307		
Total						

# Annexure-6/FSD

[Para: 3.4.10]

# Loss due to less recovery of rent - Rs 14.870 million

Shop No.	Area (Sft)	Monthly Rent @ Rs 300 Sft	No. of Months	Total Rent	Rent Recovered	Less Recovery
1	78	0.023	19	0.445	0.017	0.427
2	92	0.028	19	0.524	0.020	0.504
3	224	0.067	19	1.277	0.050	1.227
4	124	0.037	19	0.707	0.028	0.679
5	144	0.043	19	0.821	0.032	0.789
6	126	0.038	19	0.718	0.028	0.690
7	195	0.059	19	1.112	0.043	1.068
8	225	0.068	19	1.283	0.050	1.233
9	202	0.061	19	1.151	0.045	1.107
10	240	0.072	19	1.368	0.053	1.315
11	248	0.074	19	1.414	0.055	1.359
12	210	0.063	19	1.197	0.047	1.150
13	210	0.063	19	1.197	0.047	1.150
14	98	0.029	19	0.559	0.022	0.537
15	170	0.051	19	0.969	0.038	0.931
16	128	0.038	19	0.730	0.025	0.704
		Total		15.472	0.600	14.870

[Para: 3.4.14]

# Non-imposition of penalty for delay in completion of works – Rs 3.298 million

	(Rupees in mill									
Sr. No.	Name of Scheme	Date of Award	Stipulated Date of Completion	Actual Date of Completion / Remarks	Amount of Award	Estimated Cost	Penalty @ 10%			
1	Providing & Fixing G.I Pipe 2" dia with cement pole i/c 2 No. clumps with nut bolts, & single core cable 03/0.029 etc. i/c fitting of lights	09.12.2017	30.06.2018	Incomplete as upto date payment was Rs 10.276 million, 2nd notice for completion of work issued on 30.10.18	13.395	15.460	1.546			
2	Construction / Improvement of road from Water Filtration Plant towards Abadi Ghousia Abad & P/F LED Lights 120/Watts with pole complete wiring etc. CC-137	02.02.2018	01.06.2018	28.10.2018 (as per page 44 of MB 15553)	4.362	4.520	0.452			
3	Construction / upgradation of small graveyard Samanabad and graveyard Sitara Colony	25.03.2018	27.06.2018	04.07.2019 (unauthorized time extension for more than 12 months granted by MO(I)	11.504	13.000	1.300			
	•		Fotal			32.980	3.298			

#### Annexure-8/FSD

[Para: 3.4.15]

#### Less collection of conversion fee - Rs 2.885 million

Date of Site	_			Area			Conversion Fee		
Identification Map submitted by Patwari	Fee Collection Date	of Plots		Marla	Sft	Value of Land	Actual @ 20%	Recovered	Less Recovery
07.08.18	05.09.18	57.5 x 44.5	Corner	9	128.75	9.616		0.962	
04.09.18	14.09.18	57.5 x 44.5	Center	9	128.75	9.616		0.962	
04.09.18 23.05.19 57.5 x 44.5		Next to Center	9	128.75	9.616		0.961		
Total				28	116.25	28.848	5.770	2.885	2.885

#### Annexure-9/FSD

[Para: 3.5.4]

# Non-obtaining of additional performance security - Rs 3.341 million

			ı	1	(1)	Rupees in million
Sr. No.	Name of Scheme	Estimated Cost	% age Below	10 % of Estimated Cost	Bid Security Received	Additional Performance Security
1	Providing & Fixing G.I Pipe 2" dia with cement pole i/c 2 No. clumps with nut bolts, & single core cable 03/0.029 etc. i/c fitting of lights in MCF	15.460	13.36%	1.546	0.773	0.773
2	Construction/improvement of Road Malik Chowk Ganda Nala	4.668	17.00%	0.467	0.233	0.233
3	Construction/improvement of Road and PCC Qadirabad Chowk to Same Nala	7.500	20.28%	0.750	0.375	0.375
4	Providing & Fixing Poles G.I Pipe Clumps etc & Electric Wiring & Fitting Light Main Bazar Abdullah Pur & Chowk From Chenab chowk to Ayoub Research Chowk Jhang Road 'From Akbar Abad Chowk to Cressent Mill Near Allied Hospital	3.945	11.86%	0.395	0.197	0.197
5	P/F of LED lights 120/watts Akbar Chowk to Sheikhupura Road	6.172	13.56%	0.837	0.309	0.528
6	Construction / upgradation of small graveyard Samanabad and graveyard Sitara Colony	13.000	11.51%	1.300	0.650	0.650
7	Construction of PCC street 11 to 17 Malik Nadir Wali with crosses Mohallah Haiderabad	11.672	18.75%	1.167	0.584	0.584
	Total	62.417		6.461	3.121	3.341

[Para: 3.5.5]

# Infructuous expenditure on unsolicited and irrelevant activities – $Rs\ 2.665$ million

Sr. No.	Description of	Remarks	Amount
	Expenditure		
1	Flexes / steamers for 14 <sup>th</sup> August 2018	According to Government of the Punjab instructions regarding celebration of Independence Day, Government premises were to be illuminated with electric lights and hoisting of National Flags besides wearing / tagging badges of National Flags by the government functionaries rather than hanging flexes / steamers. So apparently infructuous expenditure for self-publicity was incurred. Furthermore, no mechanism was devised / implemented for identification of installation points and verification of hanged flexes / steamers.	0.630
2	Flexes for sale point of animals Eid ul Azha 2018	It was the function of Faisalabad Cattle Market Management Company. Furthermore, no mechanism was developed and implemented for identification of installation points and verification of hanged flexes / steamers.	0.118
3	Flexes / steamers for Christmas 2018	According to instructions of Government of the Punjab, arrangements for Christmas Bazars was the responsibility of Deputy Commissioners concerned. Furthermore, no mechanism was devised and implemented for identification of installation points and verification of hanged flexes / steamers.	0.307
4	Sprinkling of water and arrangements for water at Bakar Mandi Khanuana 2016-17	1. Management of cattle markets and cattle sales points throughout the division Faisalabad was the function of Faisalabad Cattle Market Management Company.  2. Infructuous expenditure of Rs 1.197 million was incurred for 17 days water sprinkling at just one sale point whereas in this cost new tractor and water tanki would had been procured for permanent uses as statement of liability for TMA Madina Town depicted expenditure of more than Rs 1.8 million for hiring of tractors during 2016.	1.610
		Total	2.665

[Para: 3.5.6]

#### Excess payment against non-standardized items – Rs 1.349 million

(Amount in Rupees)

Sr. No.	Name of Scheme	Item Name	Rate Paid	Actual Rate	Excess Rate	Quantity	Excess Amount
1	Providing & Fixing Poles G.I Pipe Clumps etc & Electric Wiring & Fitting Light Main Bazar Abdullah Pur & Chowk From Chenab chowk to Ayoub Research Chowk	P/F Street Light 120 Watt	70,800	46,200	24,600	21	516,600
2	P/F LED lights 120 watt from filtration plant towards Abadi Ghosia	P/F Street Light 120 Watt	65,880	46,200	19,680	6	118,080
		Supply of PVC cable 3/0.29 single core copper	1,890	1,440	450	300	135,000
	Purchase of	Supply of PVC cable 7/0.29 single core copper	3,850	3,150	700	50	35,000
3	electric material for repair of street lights	Supply of PVC cable 7/0.44 single core copper	8,490	7,020	1,470	50	73,500
		Supply of PVC cable 7/0.64 single core copper	16,850	14,580	2,270	12	27,240
		Main Circuit breaker 100 amp	6,700	2,266	4,434	100	443,400
		Tota	ıl				1,348,820

#### Annexure-1/MLN

#### [Para:4.4.1]

# Extortion receipt on account of illegal running of cycle stands – Rs 19 million

Milon marriage hall   Chungi No9 near metro station   1.	Sr. No.	Name Parking Stand	Address	Approximate recovery during 2018-19
3 B.J. Marriage lawn   Svedan wala by pass Bosan road   1.	1	Shah Shams Marriage Hall	near Shah Shams park	1.00
4 Marhaba marriage hall Vehari road near coca cola factory 5 Al Barkat marriage hall BCG Chowk Vehari road 1. Al Barkat marriage hall Peran ghaib road 7 jalandhar marriage hall Usman Ghani road 8 MA SHA ALLAH marriage hall Usman Ghani road 9 Gulistan marriage hall Masoom Shah road 1. Bismillah marriage hall Usman Ghani road 1. Bismillah marriage hall Usman Ghani road 1. Bismillah marriage hall Masoom Shah road 1. Bismillah marriage hall Usman Ghani road 1. Bismillah marriage hall Usman Ghani road 1. Bismillah marriage hall Usman Ghani road 1. Shangrilla marriage hall Usman Ghani road 1. Shangrilla marriage hall Usman Ghani road 1. Shangrilla marriage hall Chungi No 9 1. Shangrilla marriage hall Usman Ghani road 1. Shangrilla marriage hall Usman Ghani road 1. Shangrilla marriage hall Sh	2	Milon marriage hall	Chungi No9 near metro station	1.00
5 Al Barkat marriage hall Peran ghaib road I. 6 Roop marriage hall Peran ghaib road I. 7 Jalandhar marriage hall Usman Ghani road I. 8 MA SHA ALLAH marriage hall Usman Ghani road I. 9 Gulistan marriage hall Masoom Shah road I. 10 Bismillah marriage hall Usman Ghani road I. 11 Bilal marriage hall Usman Ghani road I. 12 Shangrilla marriage hall Usman Ghani road I. 13 Couple marriage hall Usman Ghani road I. 14 NADRA office Chowk Qazafi under fly over I. 15 Al khalig hospital Nishter hotel I. 16 Jinnah Hospital Nishter hotel I. 17 Khan Medical Center Nishter hotel I. 18 Darber Shah Shams Bawa Safra road I. 19 Thana Kup near Thana Kup kalay Mandi I. 20 Al Maida Pizza Old bahawalpur road I. 21 I4 Street pizza Gol Bagh I. 22 zaviya academy Gol Bagh I. 23 Gardezi market Adjacent wall Comprehensive School I. 24 Darbar Musa pak Pak Gate I. 25 Ilmiya College Muntaz Abad I. 26 Muslim School Muntaz Abad I. 27 Alang Sarafa bazar Pak Gate I. 28 Rehmat commercial centre ketchary road I. 30 Kapta Office Muntaz Abad I. 31 City Hospital Chungi No 9 32 District Jail near circuit house I. 33 Snoker Club near comprehensive school gardezi market Muntaz Abad I. 34 Raha Habib Chungi No 9 35 Snoker Club near comprehensive school gardezi market I. 36 Superior College Sabza zar neel kot bosan road I. 37 NBC College Sabza zar neel kot bosan road I. 38 Sapna Marriage hall Makhdoom Rasheed road I. 49 Wakfin School Muntaz Abad I. 40 Mehfil Cinema Hussain Agahi I. 41 Ex Ramzan Dastarkhoan Hussain Agahi I.	3	B.J Marriage lawn	Syedan wala by pass Bosan road	1.00
6 Roop marriage hall Peran ghaib road 1. 7 jalandhar marriage hall Usman Ghani road 1. 8 MA SHA ALLAH marriage hall Usman Ghani road 1. 9 Gulistan marriage hall Masoom Shah road 1. 10 Bismillah marriage hall Masoom Shah road 1. 11 Bilal marriage hall Usman Ghani road 1. 12 Shangrilla marriage hall Usman Ghani road 1. 13 Couple marriage hall Chungi No 9 1. 14 NADRA office Chowk Qazafi under fly over 1. 15 Al khaliq hospital Nishter hotel 1. 16 Jinnah Hospital Nishter hotel 1. 17 Khan Medical Center Nishter hotel 1. 18 Darber Shah Shams Bawa Safra road 1. 19 Thana Kup near Thana Kup kalay Mandi 1. 20 Al Maida Pizza old bahawalpur road 1. 21 I 4 Street pizza Gol Bagh 1. 22 Zaviya academy Gol Bagh 1. 23 Gardezi market Adjacent wall Comprehensive School 1. 24 Darbar Musa pak Pak Gate 1. 25 Ilmiya College Muntaz Abad 1. 26 Muslim School Muntaz Abad 1. 27 Alang Sarafa bazar Pak Gate 1. 28 Rehmat commercial centre ketchary road 1. 30 NADRA Office Muntaz Abad 1. 31 City Hospital Chungi No 9 1. 32 District Jail near circuit house 1. 33 Excise office MDA Chowk 1. 34 Bank Al Habib Chungi No 9 1. 35 Snoker Club near comprehensive school gardezi market 1. 36 Superior College Sabza zar neel kot bosan road 1. 37 NBC College Sabza zar neel kot bosan road 1. 38 Sapna Marriage hall Makhdoom Rasheed road 1. 39 Cover passport office near Madhi Ochowk 1.	4	Marhaba marriage hall	Vehari road near coca cola factory	1.00
7 jalandhar marriage hall Usman Ghani road 1. 8 MA SHA ALLAH marriage hall Usman Ghani road 1. 9 Gulistan marriage hall Masoom Shah road 1. 10 Bismillah marriage hall Usman Ghani road 1. 11 Bilal marriage hall Usman Ghani road 1. 12 Shangrilla marriage hall Usman Ghani road 1. 13 Couple marriage hall Chungi No 9 1. 14 NADRA office chowk Qazafi under fly over 1. 15 Al khaliq hospital Nishter hotel 1. 16 Jinnah Hospital Nishter hotel 1. 17 Khan Medical Center Nishter hotel 1. 18 Darber Shah Shams Bawa Safra road 1. 19 Thana Kup near Thana Kup kalay Mandi 1. 20 Al Maida Pizza old bahawalpur road 1. 21 I 4 Street pizza Gol Bagh 1. 22 zaviya academy Gol Bagh 1. 23 Gardezi market Adjacent wall Comprehensive School 1. 24 Darbar Musa pak Pak Gate 1. 25 Ilmiya College Muntaz Abad 1. 26 Muslim School Muntaz Abad 1. 27 Alang Sarafa bazar Pak Gate 1. 28 Rehmat commercial centre ketchary road 1. 30 I. City Hospital Namket Muntaz Abad 1. 31 City Hospital Chungi No 9 1. 32 District Jall near circuit house 1. 33 Excise office MDA Chowk 1. 34 Bank Al Habib Chungi No 9 1. 35 Snoker Club near comprehensive school gardezi market 1. 36 Superior College Sabza zar neel kot bosan road 1. 37 NBC College Chungi No 9 1. 38 Sapna Marriage hall Makdoom Rasheed road 1. 49 Near passport office near Madni Chowk 1.	5	Al Barkat marriage hall	BCG Chowk Vehari road	1.00
8 MA SHA ALLAH marriage hall Usman Ghani road	6	Roop marriage hall	Peran ghaib road	1.00
9 Gulistan marriage hall Masoom Shah road 1.1 10 Bismillah marriage hall Masoom Shah road 1.1 11 Bilal marriage hall Usman Ghani road 1.1 12 Shangrilla marriage hall Chungi No 9 1.1 13 Couple marriage hall Masoom Shah road 1.1 14 NADRA office Chowk Qazafi under fly over 1.1 15 Al khaliq hospital Nishter hotel 1.1 16 Jinnah Hospital Nishter hotel 1.1 17 Khan Medical Center Nishter hotel 1.1 18 Darber Shah Shams Bawa Safra road 1.1 19 Thana Kup near Thana Kup kalay Mandi 1.1 20 Al Maida Pizza Old bahawalpur road 1.1 11 4 Street pizza Gol Bagh 1.1 22 zaviya academy Gol Bagh 1.1 23 Gardezi market Adjacent wall Comprehensive School 1.1 24 Darbar Musa pak Pak Gate 1.1 25 Ilmiya College Mumtaz Abad 1.1 26 Muslim School Mumtaz Abad 1.1 27 Alang Sarafa bazar Pak Gate 1.1 28 Rehmat commercial centre ketchary road 1.1 30 NADRA Office Mumtaz Abad 1.1 31 City Hospital near circuit house 1.1 32 District Jail near circuit house 1.1 33 Excise office MDA Chowk 1.1 34 Bank Al Habib Chungi No 9 1.1 35 Snoker Club near comprehensive school gardezi market 1.1 36 Superior College Sabza zar neel kot bosan road 1.1 37 NBC College Chungi No 9 1.1 38 Sapna Marriage hall Makhdoom Rashed road 1.1 40 Near passport office near Madni Chowk 1.1 41 Ex Ramzan Dastarkhoan Hussain Agahi 1.1 42 Near passport office near Madni Chowk 1.1	7	jalandhar marriage hall	Usman Ghani road	1.00
10   Bismillah marriage hall   Masoom Shah road   1.	8	MA SHA ALLAH marriage hall	Usman Ghani road	1.00
11 Bilal marriage hall Usman Ghani road 1. 12 Shangrilla marriage hall Chungi No 9	9	Gulistan marriage hall	Masoom Shah road	1.00
12   Shangrilla marriage hall   Chungi No 9	10	Bismillah marriage hall	Masoom Shah road	1.00
12   Shangrilla marriage hall   Chungi No 9	11	Bilal marriage hall	Usman Ghani road	1.00
Munir MC employee Rs 10000 per month)   Masoom Shah road	12		Chungi No 9	1.00
14 NADRA office chowk Qazafi under fly over 1.  15 Al khaliq hospital Nishter hotel 1.  16 Jinnah Hospital Nishter hotel 1.  17 Khan Medical Center Nishter hotel 1.  18 Darber Shah Shams Bawa Safra road 1.  19 Thana Kup near Thana Kup kalay Mandi 1.  20 Al Maida Pizza old bahawalpur road 1.  21 I 4 Street pizza Gol Bagh 1.  22 zaviya academy Gol Bagh 1.  23 Gardezi market Adjacent wall Comprehensive School 1.  24 Darbar Musa pak Pak Gate 1.  25 Ilmiya College Mumtaz Abad 1.  26 Muslim School Mumtaz Abad 1.  27 Alang Sarafa bazar Pak Gate 1.  28 Rehmat commercial centre ketchary road 1.  29 Mumtaz Abad 1.  30 NADRA Office Mumtaz Abad 1.  31 City Hospital Chungi No 9 1.  32 District Jail near circuit house 1.  33 Excise office MDA Chowk 1.  34 Bank Al Habib Chungi No 9 1.  35 Snoker Club near comprehensive school gardezi market 1.  38 Sapna Marriage hall Makhdoom Rasheed road 1.  39 Werp passport office heusain Agahi 1.  40 Mehfil Cinema Hussain Agahi 1.  41 Ex Ramzan Dastarkhoan Hussain Agahi 1.  42 Near passport office near Madni Chowk 1.	13	Couple marriage hall		2.00
15 Al khaliq hospital Nishter hotel 1. 16 Jinnah Hospital Nishter hotel 1. 17 Khan Medical Center Nishter hotel 1. 18 Darber Shah Shams Bawa Safra road 1. 19 Thana Kup near Thana Kup kalay Mandi 1. 20 Al Maida Pizza old bahawalpur road 1. 21 14 Street pizza Gol Bagh 1. 22 zaviya academy Gol Bagh 1. 23 Gardezi market Adjacent wall Comprehensive School 1. 24 Darbar Musa pak Pak Gate 1. 25 Ilmiya College Mumtaz Abad 1. 26 Muslim School Mumtaz Abad 1. 27 Alang Sarafa bazar Pak Gate 1. 28 Rehmat commercial centre ketchary road 1. 29 Mumtaz Abad mobile market Mumtaz Abad 1. 30 NADRA Office Mumtaz Abad 1. 31 City Hospital Chungi No 9 1. 32 District Jail near circuit house 1. 33 Excise office MDA Chowk 1. 34 Bank Al Habib Chungi No 9 1. 35 Snoker Club near comprehensive school gardezi market 1. 36 Superior College Sabza zar neel kot bosan road 1. 37 NBC College Chungi No 9 1. 38 Sapna Marriage hall Makhdoom Rasheed road 1. 40 Mehfil Cinema Hussain Agahi 1. 41 Ex Ramzan Dastarkhoan Hussain Agahi 1. 42 Near passport office near Madni Chowk 1.	14	NADRA office		1.00
16   Jinnah Hospital   Nishter hotel   1.     17   Khan Medical Center   Nishter hotel   1.     18   Darber Shah Shams   Bawa Safra road   1.     19   Thana Kup   near Thana Kup kalay Mandi   1.     20   Al Maida Pizza   old bahawalpur road   1.     21   14 Street pizza   Gol Bagh   1.     22   zaviya academy   Gol Bagh   1.     23   Gardezi market   Adjacent wall Comprehensive School   1.     24   Darbar Musa pak   Pak Gate   1.     25   Ilmiya College   Mumtaz Abad   1.     26   Muslim School   Mumtaz Abad   1.     27   Alang Sarafa bazar   Pak Gate   1.     28   Rehmat commercial centre   ketchary road   1.     29   Mumtaz Abad mobile market   Mumtaz Abad   1.     30   NADRA Office   Mumtaz Abad   1.     31   City Hospital   Chungi No 9   1.     32   District Jail   near circuit house   1.     33   Excise office   MDA Chowk   1.     34   Bank Al Habib   Chungi No 9   1.     35   Souperior College   Sabza zar neel kot bosan road   1.     36   Superior College   Sabza zar neel kot bosan road   1.     37   NBC College   Chungi No 9   1.     38   Sapna Marriage hall   Makhdoom Rasheed road   1.     40   Mehfil Cinema   Hussain Agahi   1.     41   Ex Ramzan Dastarkhoan   Hussain Agahi   1.     42   Near passport office   near Madni Chowk   1.			•	1.00
17 Khan Medical Center Nishter hotel 1.  18 Darber Shah Shams Bawa Safra road 1.  19 Thana Kup near Thana Kup kalay Mandi 1.  20 Al Maida Pizza old bahawalpur road 1.  21 14 Street pizza Gol Bagh 1.  22 zaviya academy Gol Bagh 1.  23 Gardezi market Adjacent wall Comprehensive School 1.  24 Darbar Musa pak Pak Gate 1.  25 Ilmiya College Mumtaz Abad 1.  26 Muslim School Mumtaz Abad 1.  27 Alang Sarafa bazar Pak Gate 1.  28 Rehmat commercial centre ketchary road 1.  29 Mumtaz Abad mobile market Mumtaz Abad 1.  30 NADRA Office Mumtaz Abad 1.  31 City Hospital Chungi No 9 1.  32 District Jail near circuit house 1.  33 Excise office MDA Chowk 1.  34 Bank Al Habib Chungi No 9 1.  35 Snoker Club near comprehensive school gardezi market 1.  36 Superior College Sabza zar neel kot bosan road 1.  37 NBC College Chungi No 9 1.  38 Sapna Marriage hall Makhdoom Rasheed road 1.  40 Mehfil Cinema Hussain Agahi 1.  41 Ex Ramzan Dastarkhoan Hussain Agahi 1.  42 Near passport office near Madni Chowk 1.				1.00
Darber Shah Shams   Bawa Safra road   Darber Shah Shams   Bawa Safra road   Darber Shah Shams   Darber Shams   Dar				1.00
19 Thana Kup near Thana Kup kalay Mandi 1. 20 Al Maida Pizza old bahawalpur road 1. 21 14 Street pizza Gol Bagh 1. 22 zaviya academy Gol Bagh 1. 23 Gardezi market Adjacent wall Comprehensive School 1. 24 Darbar Musa pak Pak Gate 1. 25 Ilmiya College Mumtaz Abad 1. 26 Muslim School Mumtaz Abad 1. 27 Alang Sarafa bazar Pak Gate 1. 28 Rehmat commercial centre ketchary road 1. 29 Mumtaz Abad mobile market Mumtaz Abad 1. 30 NADRA Office Mumtaz Abad 1. 31 City Hospital Chungi No 9 1. 32 District Jail near circuit house 1. 33 Excise office MDA Chowk 1. 34 Bank Al Habib Chungi No 9 1. 35 Snoker Club near comprehensive school gardezi market 1. 36 Superior College Sabza zar neel kot bosan road 1. 37 NBC College Chungi No 9 1. 38 Sapna Marriage hall Makhdoom Rasheed road 1. 39 Washi Cliema Hussain Agahi 1.				1.00
Al Maida Pizza old bahawalpur road 1.  21 14 Street pizza Gol Bagh 1.  22 zaviya academy Gol Bagh 1.  23 Gardezi market Adjacent wall Comprehensive School 1.  24 Darbar Musa pak Pak Gate 1.  25 Ilmiya College Mumtaz Abad 1.  26 Muslim School Mumtaz Abad 1.  27 Alang Sarafa bazar Pak Gate 1.  28 Rehmat commercial centre ketchary road 1.  29 Mumtaz Abad 1.  30 NADRA Office Mumtaz Abad 1.  31 City Hospital Chungi No 9 1.  32 District Jail near circuit house 1.  33 Excise office MDA Chowk 1.  34 Bank Al Habib Chungi No 9 1.  35 Snoker Club near comprehensive school gardezi market 1.  36 Superior College Sabza zar neel kot bosan road 1.  37 NBC College Chungi No 9 1.  38 Sapna Marriage hall Makhdoom Rasheed road 1.  40 Mehfil Cinema Hussain Agahi 1.  41 Ex Ramzan Dastarkhoan Hussain Agahi 1.  42 Near passport office near Madni Chowk 1.  43 Near passport office near Madni Chowk 1.  44 Near passport office near Madni Chowk 1.  45 Near passport office near Madni Chowk 1.  46 Near passport office near Madni Chowk 1.		I .		1.00
2114 Street pizzaGol Bagh1.22zaviya academyGol Bagh1.23Gardezi marketAdjacent wall Comprehensive School1.24Darbar Musa pakPak Gate1.25Ilmiya CollegeMumtaz Abad1.26Muslim SchoolMumtaz Abad1.27Alang Sarafa bazarPak Gate1.28Rehmat commercial centreketchary road1.29Mumtaz Abad mobile marketMumtaz Abad1.30NADRA OfficeMumtaz Abad1.31City HospitalChungi No 91.32District Jailnear circuit house1.33Excise officeMDA Chowk1.34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.				1.00
22zaviya academyGol Bagh1.23Gardezi marketAdjacent wall Comprehensive School1.24Darbar Musa pakPak Gate1.25Ilmiya CollegeMumtaz Abad1.26Muslim SchoolMumtaz Abad1.27Alang Sarafa bazarPak Gate1.28Rehmat commercial centreketchary road1.29Mumtaz Abad mobile marketMumtaz Abad1.30NADRA OfficeMumtaz Abad1.31City HospitalChungi No 91.32District Jailnear circuit house1.33Excise officeMDA Chowk1.34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.				1.00
Gardezi market Adjacent wall Comprehensive School 1.  24 Darbar Musa pak Pak Gate 1.  25 Ilmiya College Mumtaz Abad 1.  26 Muslim School Mumtaz Abad 1.  27 Alang Sarafa bazar Pak Gate 1.  28 Rehmat commercial centre ketchary road 1.  29 Mumtaz Abad mobile market Mumtaz Abad 1.  30 NADRA Office Mumtaz Abad 1.  31 City Hospital Chungi No 9 1.  32 District Jail near circuit house 1.  33 Excise office MDA Chowk 1.  34 Bank Al Habib Chungi No 9 1.  35 Snoker Club near comprehensive school gardezi market 1.  36 Superior College Sabza zar neel kot bosan road 1.  37 NBC College Chungi No 9 1.  38 Sapna Marriage hall Makhdoom Rasheed road 1.  39 corwn cinema Hussain Agahi 1.  40 Mehfil Cinema Hussain Agahi 1.  41 Ex Ramzan Dastarkhoan Hussain Agahi 1.  42 Near passport office near Madni Chowk 1.			č	1.00
24Darbar Musa pakPak Gate1.25Ilmiya CollegeMumtaz Abad1.26Muslim SchoolMumtaz Abad1.27Alang Sarafa bazarPak Gate1.28Rehmat commercial centreketchary road1.29Mumtaz Abad mobile marketMumtaz Abad1.30NADRA OfficeMumtaz Abad1.31City HospitalChungi No 91.32District Jailnear circuit house1.33Excise officeMDA Chowk1.34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.		, ,		1.00
Ilmiya College   Mumtaz Abad   1.				1.00
26Muslim SchoolMumtaz Abad1.27Alang Sarafa bazarPak Gate1.28Rehmat commercial centreketchary road1.29Mumtaz Abad mobile marketMumtaz Abad1.30NADRA OfficeMumtaz Abad1.31City HospitalChungi No 91.32District Jailnear circuit house1.33Excise officeMDA Chowk1.34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.				1.00
27Alang Sarafa bazarPak Gate1.28Rehmat commercial centreketchary road1.29Mumtaz Abad mobile marketMumtaz Abad1.30NADRA OfficeMumtaz Abad1.31City HospitalChungi No 91.32District Jailnear circuit house1.33Excise officeMDA Chowk1.34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.				1.00
Rehmat commercial centre ketchary road 1.  Provided To Mumtaz Abad mobile market Mumtaz Abad 1.  Mumtaz Abad mobile market Mumtaz Abad 1.  MADRA Office Mumtaz Abad 1.  City Hospital Chungi No 9 1.  District Jail near circuit house 1.  Excise office MDA Chowk 1.  Mark Al Habib Chungi No 9 1.  Snoker Club near comprehensive school gardezi market 1.  Superior College Sabza zar neel kot bosan road 1.  NBC College Chungi No 9 1.  Makhdoom Rasheed road 1.  Makhdoom Rasheed road 1.  Makhdoom Rasheed road 1.  Mehfil Cinema Hussain Agahi 1.  Mehfil Cinema Hussain Agahi 1.  Mear passport office near Madni Chowk 1.				1.00
29Mumtaz Abad mobile marketMumtaz Abad1.30NADRA OfficeMumtaz Abad1.31City HospitalChungi No 91.32District Jailnear circuit house1.33Excise officeMDA Chowk1.34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.				1.00
30       NADRA Office       Mumtaz Abad       1.         31       City Hospital       Chungi No 9       1.         32       District Jail       near circuit house       1.         33       Excise office       MDA Chowk       1.         34       Bank Al Habib       Chungi No 9       1.         35       Snoker Club       near comprehensive school gardezi market       1.         36       Superior College       Sabza zar neel kot bosan road       1.         37       NBC College       Chungi No 9       1.         38       Sapna Marriage hall       Makhdoom Rasheed road       1.         39       corwn cinema       Hussain Agahi       1.         40       Mehfil Cinema       Hussain Agahi       1.         41       Ex Ramzan Dastarkhoan       Hussain Agahi       1.         42       Near passport office       near Madni Chowk       1.			·	1.00
31       City Hospital       Chungi No 9       1.         32       District Jail       near circuit house       1.         33       Excise office       MDA Chowk       1.         34       Bank Al Habib       Chungi No 9       1.         35       Snoker Club       near comprehensive school gardezi market       1.         36       Superior College       Sabza zar neel kot bosan road       1.         37       NBC College       Chungi No 9       1.         38       Sapna Marriage hall       Makhdoom Rasheed road       1.         39       corwn cinema       Hussain Agahi       1.         40       Mehfil Cinema       Hussain Agahi       1.         41       Ex Ramzan Dastarkhoan       Hussain Agahi       1.         42       Near passport office       near Madni Chowk       1.				1.00
32       District Jail       near circuit house       1.         33       Excise office       MDA Chowk       1.         34       Bank Al Habib       Chungi No 9       1.         35       Snoker Club       near comprehensive school gardezi market       1.         36       Superior College       Sabza zar neel kot bosan road       1.         37       NBC College       Chungi No 9       1.         38       Sapna Marriage hall       Makhdoom Rasheed road       1.         39       corwn cinema       Hussain Agahi       1.         40       Mehfil Cinema       Hussain Agahi       1.         41       Ex Ramzan Dastarkhoan       Hussain Agahi       1.         42       Near passport office       near Madni Chowk       1.				1.00
33Excise officeMDA Chowk1.34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.		7 1	8	1.00
34Bank Al HabibChungi No 91.35Snoker Clubnear comprehensive school gardezi market1.36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.	-			1.00
35     Snoker Club     near comprehensive school gardezi market     1.       36     Superior College     Sabza zar neel kot bosan road     1.       37     NBC College     Chungi No 9     1.       38     Sapna Marriage hall     Makhdoom Rasheed road     1.       39     corwn cinema     Hussain Agahi     1.       40     Mehfil Cinema     Hussain Agahi     1.       41     Ex Ramzan Dastarkhoan     Hussain Agahi     1.       42     Near passport office     near Madni Chowk     1.				1.00
36Superior CollegeSabza zar neel kot bosan road1.37NBC CollegeChungi No 91.38Sapna Marriage hallMakhdoom Rasheed road1.39corwn cinemaHussain Agahi1.40Mehfil CinemaHussain Agahi1.41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.			C	1.00
37         NBC College         Chungi No 9         1.           38         Sapna Marriage hall         Makhdoom Rasheed road         1.           39         corwn cinema         Hussain Agahi         1.           40         Mehfil Cinema         Hussain Agahi         1.           41         Ex Ramzan Dastarkhoan         Hussain Agahi         1.           42         Near passport office         near Madni Chowk         1.		I .	ı Ç	1.00
38         Sapna Marriage hall         Makhdoom Rasheed road         1.           39         corwn cinema         Hussain Agahi         1.           40         Mehfil Cinema         Hussain Agahi         1.           41         Ex Ramzan Dastarkhoan         Hussain Agahi         1.           42         Near passport office         near Madni Chowk         1.				1.00
39         corwn cinema         Hussain Agahi         1.           40         Mehfil Cinema         Hussain Agahi         1.           41         Ex Ramzan Dastarkhoan         Hussain Agahi         1.           42         Near passport office         near Madni Chowk         1.			5	1.00
40     Mehfil Cinema     Hussain Agahi     1.       41     Ex Ramzan Dastarkhoan     Hussain Agahi     1.       42     Near passport office     near Madni Chowk     1.				1.00
41Ex Ramzan DastarkhoanHussain Agahi1.42Near passport officenear Madni Chowk1.				1.00
42 Near passport office near Madni Chowk 1.				1.00
		I .	5	1.00
TO IONA KOMA OASIM DAEN HASSAM AEAM	43	Qila kohna Qasim Bagh	Hussain Agahi	1.00

Sr. No.	Name Parking Stand	Address	Approximate recovery during 2018-19						
44	Qila kohna Qasim Bagh	Ghanta Ghar	1.00						
45	Different Schools	Masoom Shah road near Gulistan Chowk	1.00						
46	Jinnah Hospital	Nishter road	1.00						
47	Central College	Gulgasht colony	1.00						
48	Anmol Marriage hall	Bawa Safra road	1.00						
49	Mughal e azam marriage club	Bawa Safra road	1.00						
50	Mobilink office	ketchary road	1.00						
51	KK Mart	Hussain Agahi	1.00						
52	Dildar Fish	Khuni Burj	1.00						
53	Mezan Bank & Allied Bank	Chungi No 14	1.00						
54	MC Bank	Mumtaz Abad	1.00						
55	Punjab Bank	ketchary road	1.00						
56	Zila Council	ketchary road	1.00						
57	Al Huda hospital	Nisther Road	1.00						
58	Ketchary fly over	ketchary road	1.00						
59	Ali Hospital	Rasheed Abad	1.00						
60	State life office	Nawan Shaher	1.00						
61	Ghouri Tika Shop	Gulgasht road	1.00						
62	Tasty Restaurant	Gulgasht road	1.00						
63	3 Banks	T Chowk	1.00						
64	Aitmad office	near Chungi No 9 (Rs15000 per month)	1.00						
65	Fly over Nishter Hospital	Nishter road	1.00						
66	Al Quraish Hotel	Chowk Ghanta Ghar	1.00						
67	Naveed Chicken Briyani	Chowk Ghanta Ghar	1.00						
68	Khan Plaza	Abdali road	1.00						
69	Mall Plaza	Multan Cant	1.00						
70	Food Festival	near Chowk Fowara	1.00						
71	Dana Pani restaurant	Gulgasht road	1.00						
72	Al Nemat restaurant	Gulgasht road	1.00						
73	Sheedan Fish fri	Tughlak road	1.00						
74	Nishter Hospital	Nishter Hospital	1.00						
75	Hanif Rajpoot Marriage hall	Bosan road near By pass	1.00						
76	Noor Jahan Marriage hall	Bosan road near By pass	1.00						
77	Executive Marriage hall	Bosan road near By pass	1.00						
78	Marki Marriage hall	Bosan road near By pass	1.00						
79	Megdolen	Bosan road near By pass	1.00						
80	Cardiology Hospital	Abdali road	1.00						
81	Tasty Restaurant	Dera Adda Chowk	1.00						
82	Sangham Theater	Hassan Parwana road	1.00						
83	Babar Theater	Ghanta Ghar	1.00						
	Cycle Stands & Car parking Stands	under Fly over Chowk Kumhara wala	1.00						
04	Cycle Stands & Car parking Stands	(Shahid Gujar giving Rs 10000 per month to	1.00						
		(Snanid Gujar giving Rs 10000 per month to Regulation Incharge)	1.00						
85	Gool Bagh	Gol Bagh Gulgasht road	1.00						
86	Park near Arts Council	Near Arts Council Multan	1.00						
00	I ark near Arts Council	On road Opposite Health Center (Rs 50000	1.00						
87	Rehma Plaza Mobile Market	collected monthly by MC employees)	2.00						
88	Dost Medical Complex	Nishter Road	2.00						
	Approximate loss to MCM 91.								

#### Annexure-2/MLN

#### [Para:4.4.3]

# Bogus payment of earthwork without justification – Rs 1.686 million

Name of Work	MB No.	Item Name	MH Raising	Road Crust	Max. Earth work can be executed inches		Earth work paid in	Qty earth work to be paid	Difference	Rate paid	Amount
Construction of tuff tile, Street Abdul Ghaffor, Ghulam Murtaza, jameel chohan, UC 53 etc	1207 /27-40	P/F tuff tile 60mm	9"	9.5"	0.5"	6"	10,058	1	10,058.00	9,052.65	91,051.55
const. of soling, sullage carrier drain tuff tile galil bashir wali, gali riaz ariaen wali ramzan mochi walai main street masjid wali chah walii ala etc UC 53	8434 / 170 to 180	P/F tuff tile 60mm	9"	9.5"	0.5"	11.5"	29,951	-	29,951.00	9,490.65	284,254.46
karena, basti qadirabad etc UC 53	1037/ 18-24	Brick payment	9"	5.5"	3.5"	30"	55,754	6,505	49,249.37	8,682.00	427,583.00
Construction of tuff tile, soling, sullage carrier, slab, street Aslam Dogar wali, street hocks school wali, street Awais Abdullah karyana store etc UC No. 53	1207/16-20	P/F tuff tile 60mm	9"	9.5"	0.5"	7.5"	20,818	-	20,818.00	9,052.65	188,458.07
Construction of tuff tile streets Ghulam Mustafa, Ch. Javed, Ch. Afzal, Ch. Ilyas, Farooq pura UC No. 62	157/1-15	P/F tuff tile 60mm	9"	9.5"	0.5"	12.5"	19,802	-	19,802.00	9,953.45	197,098.22
Construction of tuff tile streets 3& 8 Bhutta colony UC No. 42, soling, tuff tile, sullage carrier adil town, Rahimabad, Rehman Colony UC No. 43, tuff tiles in different streets UC No. 38	1038/50-63	P/F tuff tile 60mm	9"	9.5"	0.5"	11.25"	12,411	-	12,411.00	9,052.65	112,352.44
Construction / repair of road patch, flooring, tuff tile, drain,iron cross etc moharrum route Imam Bargah Hussain Piran gaib road	42/66-70	P/F tuff tile 60mm	9"	9.5"	0.5"	9"	8,791	-	8,791.00	9,953.45	87,500.78
Construction of soiling, drain, tuff tile H-Block Shah Rukn-e-Alam Colony UC 14, Mehmoodabad Sultan Pura Peer Colony UC 56	1047/51-57	P/F tuff tile 60mm	9"	9.5"	0.5"	8"	3,506	-	3,506.00	9,052.65	31,738.59
Construction / repair tuff tile concrete flooring, iron		P/F tuff tile 60mm	9"	9.5"	0.5"	7"	4,285	-	4,285.00	9,953.45	42,650.53

Name of Work	MB No.	Item Name	MH Raising		executed	work paid in inches	work paid in	Qty earth work to be paid	Difference	Rate paid	Amount
cross slab, retiling manhole cover etc Jalous route Imam Bargah Bibi Pak Daman Chah Murat Wala Peer Buksh wala Al- jilan Road											
Construction / repair of metal road Astana Massomia Purani Chain Mari & construction of soling street Haider Shah wali Muharram route UC 62	160/04-08	P/F tuff tile 60mm	9"	9.5"	0.5"	21"	1,615	-	1,615.00	9,953.45	16,074.82
Construction / repair of metal road Astana Massomia Purani Chain Mari & construction of soling street Haider Shah wali Muharram route UC 62	160/04-08	Brick payment	9"	5.5"	3.5"	15"	25,481	5,946	19,535.43	9,953.45	194,444.96
Construction of tuff tile Street Rasheed Ahmed wali Basti Sewrha UC 3	246	P/F tuff tile 60mm	9"	9.5"	0.5"	11"	630	-1	630.00	9,953.45	6,270.67
Construction of tuff tile Street Hasnain Manzil Wali Basti Sewrha UC 3	246/1-3	P/F tuff tile 60mm	9"	9.5"	0.5"	12"	686		686.00	9,953.45	6,828.07
			Tota	ıl							1,686,306.16

#### Annexure-3/MLN

[Para: 4.5.3]

# Unauthorized declaration of Urgency/Emergency by Mayor beyond powers without approval of Provincial Cabinet and misprocuremnt of – Rs 39.132 million

(Rs in Million)

DDO	Date	Payee and Payment Details	Account Head	Firm Name	Amount
MO R	18/10/2018	V. 717) bill tent & karakari bakar	A03964	Rashid Bhutta	
		mandi 2018			4.785
MO R	18/10/2018	V. 720) bill tent & karakari bakar	A03964	Sajid Builders	
		mandi 2018			2.862
MO R	10/12/2018	V. 160) Bill sale point bakar mandi	A03964	Alameerah	
		Muzafar garh road Mouza Samu Rana			4.789
MO R	10/12/2018	V. 157) Bill Mandi Point Shujabad	A03964	Al-Hamid	
		road arrangements		Traders	4.789
MO R	11/12/2018	V. 340) Bill arrangements temporary	A03964	KB	
		Bakar Mandi Babr Chowk to Vehari		International	
		Road			3.889
MO R	11/12/2018	V. 343) Bill arrangements temporary	A03964	Khurram Ibrar	
		Bakar Mandi Babr Ram Kali By Pass			4.389
MO R	11/12/2018	V. 346) Bill arrangements temporary	A03964	Khurram Ibrar	
		Bakar Mandi Babr Chowk to Vehari			
		Road			4.689
MO R	14/12/2018	V. 415) Bill supply panaflex and tent	A03964	Aslam Qureshi	
		temporary cell Bakar Mandi Bosan Road			4.389
MO R	14/12/2018	V. 418) Bill supply pana flex	A03964	Khan	
		temporary cell Bakar Babar Chowk		Engineering	3.890
MO R	20/12/2018	V. 594) Bill supply fan cattle market	A03964	Sheik Ghulam	
		Bakar Mandi		Sarwar	0.078
MO R	20/12/2018	V. 597) Bill supply fan cattle market	A03964	Sheik Ghulam	
		Bakar Mandi		Sarwar	0.078
MO R	20/12/2018	V. 600) Bill supply Jackets Cattle	A03964	Sheik Ghulam	
		Mandi		Sarwar	0.084
MO R	20/12/2018	V. 603) Bill supply Jackets Cattle	A03964	Sheik Ghulam	
		Mandi		Sarwar	0.083
MO R	20/12/2018	V. 606) Bill supply Shirts Cattle	A03964	Sheik Ghulam	
		Mandi		Sarwar	0.095
MO R	20/12/2018	V. 609) Bill supply Shirts Cattle Mandi	A03964	Sheik Ghulam	
				Sarwar	0.095

DDC	Date	Payee and Payment Details	Account Head	Firm Name	Amount
MO I	R 20/12/2018	V. 612) Bill supply Shirts Cattle Mandi	A03964	Sheik Ghulam	
				Sarwar	0.095
MO I	R 20/12/2018	V. 615) Bill supply caps Cattle Mandi	A03964	Sheik Ghulam	
				Sarwar	0.056
		Total:-			39.132

#### Annexure-4/MLN

 $[Para: 4.6.3] \\ Non-imposing of penalty due to non-completion of works within time limit \\ Rs~46.510~million$ 

				1			(Amount in Rs)
Sr. No.	Name of Work	Work Order Amount	Work Order No.		Time Duration	Penalty @ 10%	Remarks
1	(i) Const. of tuff tile and soling Arshad Town, Abbas Pura Saleem Abad Al-jilan Town, Faysal Colony etc. UC-44 (ii) Const. of tuff tile drain manhole raising gali Ch. Yaqoob wali, main gali Allah Rakha Wali Maitla Town Peer Colony & Rehman Colony etc. UC-46	3,998,000	39- MO(I)	19.05.2017	90	3,998,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
2	Renovation of Municipal Corporation Office Gulshan Market, Multan		43- MO(I)	20.05.2017	90	1,742,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
3	Supply and fixing raiser wire boundary wall store bagh langay khan	384,000			90	384,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
4	(I) const. of Tuff Tile, Street Afzal Sial Wali, New Shalimar colony UC-67 (ii) Const. of metalled road street Sh. Faheem Advocate Wali Bosan Road UC-67 (iii) Const. of Tuff Tile, Street Mahar Mushtaq Wali Opposite Bhatti House Khanewal Road UC-66 (iv) Const. of flooring, street Mian Ghuos Wali Mohallah Hussain Pura, Sameejabad UC-65	1,975,000	203- MO(I)	24.10.2019	90	1,975,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.

Sr. No.	Name of Work	Work Order Amount	Work Order No.		Time Duration	Penalty @ 10%	Remarks
5	(i) Const. of Tuff Tile, Yaqoob Town, Haider Shah Wala UC-49 (ii) Const. of Soling, Drain, Tuff Tile, Street Irshad Town Chah Gahnay Wala Saleem Abad Abbas Pura UC-44	2,695,000	231- MO(I)	22.11.2017	90	2,695,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
_	Const. of Tuff Tile Soling, Street Farooq Arain Wali, Kashif Colony, Street Zafar Contractor Wali, Chah Langar Wala, Street Meer Hamid Wali, Ahmad Abad UC-53	, , , , , , ,	201- MO(I)	24.10.2017	90	975,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
7	Const. of tuff tile soling, sullage carrier slab gali Aslam Dogar Wali, Gali Hox School Wali, Awais Abdullah Karyana Store Wali, Mohallah Sultan Nagar Wali, Gali Ameer Nawaz Councilor Wali, Masjid Rehman Wali, Ghulam Rasool Wali, Dr. Asif Wali, Hafiz Doultana Wali, Muh. Amir Wali, Saleem Wali, Chah Wazeer Wala UC-53	3,552,000	204- MO(I)	24.10.2017	90	3,552,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
8	Const. of tuff Tile gali, Abdul Ghafoor Wali Ghulam Murtaza Wali Jameel Chohan Wali, Muh. Khalil Wali, Muh Khadim Wali, Haqnawaz Wali, Nasir Iqbal Wali, Muh. Sharif Wali, Ishfaq Wali, Basti Masoom Shah, Gali Tahir Ijaz Wali, Ameer Bakhsh Wali, Khoo Sialon Wala UC-53	2,800,000	194- MO(I)	24.10.2017	90	2,800,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
9	Const. of Nala, near Alang Bohar Gate Baghichi Park to Ghanta Ghar (Remaining Portition development of service road) UC-60		189- MO(I)	24.10.2017	90	3,936,75	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.

Sr. No.	Name of Work	Work Order Amount	Work Order No.		Time Duration	Penalty @ 10%	Remarks
10	Improvement of road BastiDaira Ghulam Abad Hassan Pura UC-41	2,013,960	237- MO(I)	02.11.2017	90	2,013,96	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
11	Improvement of Aurang Zaib Road from Dehli Gate to Manzoor Abad Chowk via Old Sabzi Mandi UC-25	4,207,000	245- MO(I)	02.11.2017	90	4,207,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
12	Const. of Public Toilet Goal Plot Ghanta Ghar, Deera Adda, Aziz Hotel & Vehari Chowk		250- MO(I)	27.12.2017	90	4,099,99	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
13	Const. / Repair of Metalled Road, Carpeting, Street No.2 Ameerabad Near Rajwana Road UC-02	500,000	623- MO(I)	01.12.2018	60	500,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
14	Improvement of Carpeting Road St. Rahim Chowk Sar- Kar-e-Madina Mosque Street Basti Kotwal Wali Block-Y & T Bhutta Ground Block S UC-15	2,500,000	260- MO(I)	10.01.2018	60	2,500,00	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
15	Const. of Tuff Tile Flooring, inside Dehli Gate Kati Mar Road UC-60	2,499,975	306- MO(I)	15.01.2018	60	2,499,97	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
16	Const. of Tuff Tile Manhole Raising Gali Topian Wali	1,697,500	555- MO(I)	10.09.2018	60	1,697,50	Not completed within time moreover, the time extension case was not

Sr. No.	Name of Work	Work Order Amount	Work Order No.	Order	Time Duration	Penalty @ 10%	Remarks
	Nawab Pur Road Jamya Masjid Mehr Wali UC-4						provided to justify the extension granted by concerened competent authority.
17	Const. of Carpeting Tuff Tile Street Gulshan Karim Colony Noor Colony Tariq Abad UC- 35	1 074 750	554- MO(I)	10.09.2018	90		Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
18	Restoration of Road Cut Faisal Colony, Kahar Pura, Sami Town, Islam Nagar Saleem Abad	5 050 200	568- MO(I)	15.10.2018	90	5,059,20	Not completed within time moreover, the time extension case was not provided to justify the extension granted by concerened competent authority.
	Total	46,510,131				4,651,023	•

#### Annexure-5/MLN

[Para: 4.6.5] Loss to Government due to non-recovery of extra height charges – Rs 22.014 million

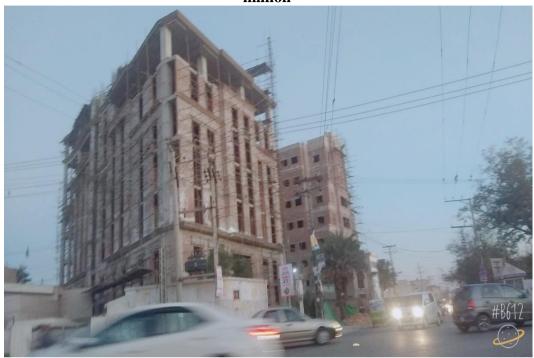


Figure 1 Hotel Building under construction having height of 106 ft at Tariq Road owned by Majid Khan

#### Annexure-6/MLN

[Para: 4.6.6]

#### Loss to Government due to non-recovery of dues from Evaquee Trust Property – Rs 19.705 million

#### **Table-I conversion fee**

	:. Plan No. o. & Date	Ruginess /	Name & Address	Application / period	Map App. No. & Date	Area (aprrox )	DC Rate	Unit	Valuation	Con. Fee Rate	Conversion	conversion Fee charged	Less Conversion Fee
1	Letter No. 457- MO (P) dated 24.10.19	Commercial Shops	Evacuee Trust Property (central zone)	under	N/A	2 K-4M	658,845	Marla	28,989,180	20%	5,797,836	1	5,797,836
2	Letter No. 457- MO (P) dated 24.10.19	Marriage Hall	Evacuee Trust Property (central zone)	under	N/A	5 K	658,845	Marla	65,884,500	20%	13,176,900	ı	13,176,900
													18,974,736

**Table-II Map Fee** 

Sr. No.	Plan No. & Date	Name of Business / Building	Name & Address	* *	Area (aprrox	Fee	LG and UG Covered area approx		abover floors Covered area aprox	Map Fee above floors	Amout of Map Fee	Map Fee Recovered	Less Map Fee
1	Letter No. 457-MO (P) dated 24.10.19	Commercial	Evacuee Trust Property (central zone)	under correspondance	2 K-4M	N/P	12906	309,744.00	384.00	4,608.00	314,352	-	314,352
2	Letter No. 457-MO (P) dated 24.10.19	Marriage Hall	Evacuee Trust Property (central zone)	under correspondance	5 K	N/P	27000	270000	ı	1	270,000	ı	270,000
													584,352

Table – III Fine + Map Fee + Converions fee

Name of Business / Building	Name & Address	Less Conversion Fee	Less Map Fee	Fine if already consstructed ( map fee will be double) 25% of fine	Total Recoverable map+fine +conversion
Commercial Shops	Evacuee Trust Property (central zone)	5,797,836	314,352	78,588	6,190,776
Marriage Hall	Evacuee Trust Property (central zone)	13,176,900	270,000	67,500	13,514,400
Total		18,974,736		146,088	19,705,176

#### **Annexure-7/MLN**

[Para: 4.6.11]

# Loss to Government due to non-recovery of dues from illegally established multistory hotel – Rs 10.516 million



Figure 2 Hotel Multi story building under construction at cornor of tariq road and old bwp road Multan

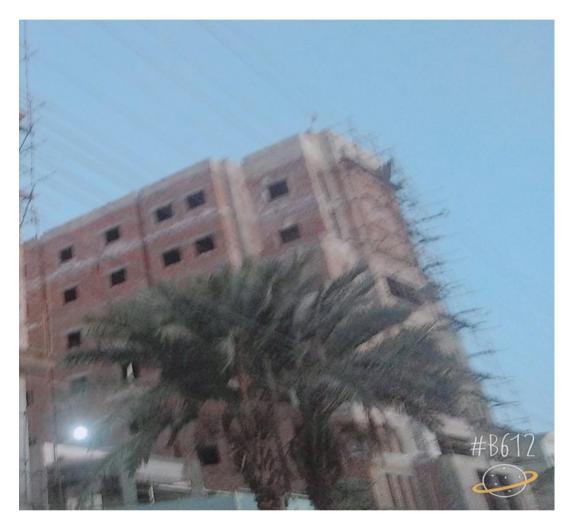


Figure 3Hotel Multi story building under construction at cornor of tariq road and old bwp road Multan

Annexure-8/MLN

[Para: 4.6.12]
Loss to Government due to non-recovery of extra height charges – Rs 8.858

Million



[Para: 4.6.16]

# Loss to Government due to non-recovery of conversion fee and map fee – $Rs\ 4.753\ million$

		1											(Amor	unt in Rs)
Sr. No.	Plan No. & Date	Name of Business / Building	Name & Address	Date of Applicatio n / period	Map App. No. & Date	Area (aprro x)	DC Rate		Land Valuatio	Con		conversio n Fee charged	Less Conversio n Fee	Fee Receipt No. & Date
1	954 04.02.1 9	Commercia 1 Hall double story under constructio n	Mehboob Ahmed s/o Khuda Bux Mouza Taraf Daira Suraj Kund Road (on road)	954 04.02.19	under proces s	8 M	579,70 0	Marl a	4,637,60 0	10%	463,760	-	463,760	148/739 2 04.02.19
2	955 04.02.1 9	Commercia 1 Hall double story under constructio n	Mehboob Ahmed s/o Khuda Bux Mouza Taraf Daira Suraj Kund Road (on road)	955 04.02.2019	under proces s	13 M	579,70 0	Marl a	7,536,10 0	10%	753,610	-	753,610	148/739 2 04.02.19
3	952	Commercia I Hall double story under constructio n	Muhamma d Munir s/o Muhamma d Bashir Mouza	954 04.02.19	under proces s	13 M	579,70 0	Marl a	7,536,10 0	10%	753,610	-	753,610	148/739 0 04.02.19
4	953 04.02.1 9	Under Constructio n controlled by Salman Naeem Commercia l Hall	Muhamma d Bashir Mouza Taraf Daira Suraj	953 04.02.19	under proces s	13 M	579,70 0	Marl a	7,536,10 0	10%	753,610	-	753,610	148/739 1 04.02.19

No.   Date   D		Convers									Due				
1107		No. &	Business /		Applicatio	App. No. &	(aprro		Unit	Valuatio	Fee Rat		n Fee	Conversio	Receipt No. &
1197															
116/573   116/	5	29.03.1	Hospital /	Muhamma d Hanif s/o Muhamma d Aleem Mouza Rangeel pur Suraj Kund Road Multan on			14 M	579,70 0	Marl a		10%	811,580	-		
1   1   1   1   1   1   1   1   1   1	6	509 26.10.1	l shops building plan at Mouza Taraf Daira Surajkund Road Near Sui Gas Chowk Multan on	Bhutta s/o Rahim Bux bhutta Mouza Taraf Daira Surajkund Road Near Sui Gas Chowk Multan on	509		6 M	579,70 0	Marl a		10%	347,820	-		
Stops   Suiding plan at Mouza   Taraf Daira   Surajkund   Road Near Sui Gas   Chowk Multan on road   Total   Surajkund   Total   Surajkund   Surajku	7	510 26.10.1	l shops building plan at Mouza Taraf Daira Surajkund Road Near Sui Gas Chowk Multan on	M. Abbas Abdul Sattar s/o Haq Nawaz Mouza Taraf Daira Suraj kund			9 M	579,70 0			10%	521,730	-	521,730	
Total 4,753,540 4,753,540	8	03.01.1	Commercia l shops building plan at Mouza Taraf Daira Surajkund Road Near Sui Gas Chowk Multan on	Bhutta s/o Rahim Bux bhutta Mouza Taraf Daira Surajkund Road Near Sui Gas Chowk Multan on	509		6 M	579,70 0	Marl a		10%	347,820	-	347,820	
		1	Î	1	Total	ı		Î		4,753,540		4 753 540			

#### Annexure-10/MLN

[Para: 4.6.20]

# Loss to Government by incurring uneconomical expenditure on Independence Day – Rs 4.439 million recovery thereof – Rs 1.916 million

Sr. No.	Particulars	Days	Amount	Recovery on a/c of extra claim of one day
1	marquee 100x200	2	750,000	375,000
2	chiller 500 HP	2	480,000	240,000
3	Sofa Launches	2	120,000	60,000
4	Floor wooden stage	2	174,881	87,441
5	Qaleen 20800 Sft	2	291,400	145,700
6	Mineral water (Nestle)	1	26,700	-
7	Juice Nestle	1	16,020	-
8	Sound System SP4	2	89,000	44,500
9	SMD Screen 10x10	2	240,000	120,000
10	Generator 200KV with Fule	2	90,000	45,000
11	Chair Fome with Cover	2	142,400	71,200
12	Floor stand AC 8 ton with generator	2	288,000	144,000
13	Temperary wash room with accessories	2	160,200	80,100
14	Center Table	2	18,000	9,000
15	Gazebo Entry with Flower	2	80,000	40,000
16	Handy Flags	1	133,500	-
17	Baloon Gas	1	48,060	-
18	Baloon Arch	1	42,720	-
19	Camp (Nursery, Blue Panintery etc0	2	71,200	35,600
20	panaflex block lilgh koren (3477) with Prining fitting & Iron stand	1	170,373	-
21	Cremony Cake (80 Ponds)	1	56,960	-
22	Nobel Honor Crystal shield Trophy	1	16,020	-
23	Refreshment Box (Slanty, cookies Role)	1	89,000	-
24	Drone Camera with Operator	2	35,600	17,800
25	Photo Grafpher with Album	1	17,800	-
26	Roastam Glass	2	8,900	4,450

Sr. No.	Particulars	Days	Amount	Recovery on a/c of extra claim of one day
27	SMD Lights 3 in 1 Coloured	2	267,000	133,500
28	Wooden Table	2	11,392	5,696
29	Red Mat 6100 Sft	2	146,400	73,200
30	Wooden Table with cloth	2	1,600	800
31	sound system SP 4	2	106,800	53,400
32	SMD Screen 10x15	2	260,000	130,000
	Total	54	4,449,926	1,916,387

#### Annexure-11/MLN

[Para: 4.7.2]

### Unauthorized expenditure on arrangements of temporary cattle markets – Rs 39.132 million

		1			1	1	(Am	ount in Rs)
DDO	Sr. No.	Date	Payee and Payment Details	Account Head	Firm Name	Bill No.	Bill Date	Amount
MO R	1	18/10/2018	V. 717) bill tent & karakari bakar mandi 2018	A03964	Rashid Bhutta	Not provided	Not provided	4,784,816
MO R	2	18/10/2018	V. 720) bill tent & karakari bakar mandi 2018	A03964	Sajid Builders	Not provided	Not provided	2,861,702
MO R	3	10/12/2018	V. 160) Bill sale point bakar mandi Muzafar garh road Mouza Samu Rana	A03964	Alameera h	Not provided	Not provided	4,788,500
MO R	4	10/12/2018	V. 157) Bill Mandi Point Shujabad road arrangements	A03964	Al-Hamid Traders	Not provided	Not provided	4,788,500
MO R	5	11/12/2018	V. 340) Bill arrangements temporary Bakar Mandi Babr Chowk to Vehari Road	A03964	KB Internatio nal	Not provided	Not provided	3,888,500
MO R	6	11/12/2018	V. 343) Bill arrangements temporary Bakar Mandi Babr Ram Kali By Pass	A03964	Khurram Ibrar	Not provided	Not provided	4,388,500
MO R	7	11/12/2018	V. 346) Bill arrangements temporary Bakar Mandi Babr Chowk to Vehari Road	A03964	Khurram Ibrar	Not provided	Not provided	4,688,500
MO R	8	14/12/2018	V. 415) Bill supply panaflex and tent temporary cell Bakar Mandi Bosan Road	A03964	Aslam Qureshi	Not provided	Not provided	4,389,000
MO R	9	14/12/2018	V. 418) Bill supply pana flex temporary cell Bakar Babar Chowk	A03964	Khan Engineeri ng	Not provided	Not provided	3,890,250
MO R	10	20/12/2018	V. 594) Bill supply fan cattle market Bakar Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	78,353
MO R	11	20/12/2018	V. 597) Bill supply fan cattle market Bakar Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	78,353

DDO	Sr. No.	Date	Payee and Payment Details	Account Head	Firm Name	Bill No.	Bill Date	Amount
MO R	12	20/12/2018	V. 600) Bill supply Jackets Cattle Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	83,790
MO R	13		V. 603) Bill supply Jackets Cattle Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	83,391
MO R	14	20/12/2018	V. 606) Bill supply Shirts Cattle Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	94,762
MO R	15		V. 609) Bill supply Shirts Cattle Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	94,762
MO R	16		V. 612) Bill supply Shirts Cattle Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	94,762
MO R	17		V. 615) Bill supply caps Cattle Mandi	A03964	Sheik Ghulam Sarwar	Not provided	07.09.17	56,109
			Total					39,132,550

#### Annexure-12/MLN

[Para: 4.7.7] Unjustified payment of earth work without recording of levels and cross section area – Rs 2.766 million

						(Amount in Rs)
Name of Work	MB No.				Rate of 1000	Amount
	1112	Name	(Mile)	outside	Cft	- I III Julii
const. of soling, sullage carrier drain tuff tile galil bashir wali, gali riaz ariaen wali ramzan mochi walai main street masjid wali chah walii ala etc UC 53	8434 / 170 to 180	Earth filling	5.00	27,841	8,682.00	241,715.56
const. of soling, sullage carrier drain tuff tile galil bashir wali, gali riaz ariaen wali ramzan mochi walai main street masjid wali chah walii ala etc UC 53	8434 / 170 to 180	Earth filling	5.00	29,862	9,490.65	283,409.79
Construction of tuff tile, Street Abdul Ghaffor, Ghulam Murtaza, jameel chohan, UC 53 etc		Earth filling	5.00	22,528	9,052.65	203,938.10
Construction of soiling, drain, tuff tiles, street waheed wali, shezad karena, basti qadirabad etc UC 53	1037/ 18-24	Earth filling	5.00	61,773	8,682.00	536,313.19
Construction of soiling, drain, tuff tiles, street waheed wali, shezad karena, basti qadirabad etc UC 53	1037/ 18-24	Earth filling	5.00	19,998	9,052.65	181,034.89
Construction of Tuff tile, concrete flooring, iron cross, re-tiling jaloos route imam bargh chah Hafeez wala to astana Daulat gate UC No. 57	1334/160-169	Earth filling	5.00	1,984	10,313.50	20,461.98
Construction of tuff tile, soling, sullage carrier, slab, street Aslam Dogar wali, street hocks school wali, street Awais Abdullah karyana store etc UC No. 53	1207/16-20	Earth filling	5.00	20,818	9,052.65	188,458.07
Construction of tuff tile streets Ghulam Mustafa, Ch. Javed, Ch. Afzal, Ch. Ilyas, Farooq pura UC No. 62		Earth filling	5.00	19,802	9,953.45	197,098.22
Construction of tuff tile streets 3& 8 Bhutta colony UC No. 42, soling, tuff tile, sullage carrier adil town, Rahimabad, Rehman Colony UC No. 43, tuff tiles in different streets UC No. 38	1038/50-63	Earth filling	5.00	12,411	9,052.65	112,352.44
Construction of boundary wall at graveyard rehmat colony near darbar Baba Qamar ud din Rehmat Colony UC No. 2	1207/	Earth filling	5.00	7,369	9,203.65	67,821.70
Construction / repair of road patch, flooring, tuff tile, drain,iron cross etc	42/66-70	Earth filling	5.00	8,791	9,953.45	87,500.78

Name of Work	MB No.			Earth outside	Rate of 1000 Cft	Amount
moharrum route Imam Bargah Hussain Piran gaib road						
Construction of soiling, drain, tuff tile H- Block Shah Rukn-e-Alam Colony UC 14, Mehmoodabad Sultan Pura Peer Colony UC 56		Earth filling	5.00	3,506	9,052.65	31,738.59
Construction of boundary wall tuff tile, soling earth filling Hand pump and lights Manzoorabad Graveyard UC No. 22	245	Earth filling	5.00	9,361	9,953.45	93,174.25
Construction / repair carpeting, soling, flooring, tuff tile, iron cross, drain manhole cover etc Moharrum route Imam Bargah Babul Hawaij Timber market	2295/59-65	Earth filling	5.00	6,796	9,953.45	67,643.65
Construction / repair tuff tile concrete flooring, iron cross slab, retiling manhole cover etc Jalous route Imam Bargah Bibi Pak Daman Chah Murat Wala Peer Buksh wala Al-jilan Road	490&486/96- 100	Earth filling	5.00	4,285	9,953.45	42,650.53
Construction / repair of roads, streets Jalos Astana Akrar Hussain Zaidi Mukhtyar Hussain Balouch Baba Shabir Hussain		Earth filling	5.00	10,340	9,953.45	102,918.67
Construction / repair of metal road Astana Massomia Purani Chain Mari & construction of soling street Haider Shah wali Muharram route UC 62	H 60/04-0X	Earth filling	5.00	27,096	9,953.45	269,698.68
Construction of tuff tile Gali Iqbal Bhatti wali	1053/51-53	Earth filling	5.00	729	9,953.45	7,256.07
Construction of tuff tile Gali Javed Qaisarani Wali	1053/48-50	Earth filling	5.00		9,953.45	7,256.07
Construction of tuff tile, drain street Abdul Rehman wali Basti Nonan Wali UC 45		Earth filling	5.00		9,953.45	6,778.30
Construction of tuff tile Street Rasheed Ahmed wali Basti Sewrha UC 3	246	Earth filling	5.00	630	9,953.45	6,270.67
Manzil Wali Basti Sewrha UC 3		Earth filling	5.00	686	9,953.45	6,828.07
Construction of tuff tile Street Yousaf wali near Nishtar chowk UC 36	49/5-55	Earth filling	5.00	383	9,953.45	3,812.17
	Total					2,766,130.43

#### Annexure - 1/SWL

[Para No:5.4.1] Misappropriation of POL in vehicles and bogus maintenance of log books recovery thereof – Rs 11.485 million

2018-	Tractor	MF 375	Tractor	MF 375	Tractor	MF 240	Tracto	r MF 240
	(SLJ 10-1001)		(SLJ 10-1002)		(SLJ 10-1003)		(SLJ 10-1004)	
19	Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Jul-18	255	29,340	405	45,539	219	24,841	268	30,827
Aug-18	345	39,125	685	77,699	347	39,360	312	35,390
Sep-18	272	29,120	642	68,733	259	27,729	228	24,410
Oct-18	360	38,536	675	72,257	375	40,142	275	29,437
Nov-18	550	62,359	710	80,500	318	36,055	277	31,406
Dec-18	370	41,210	460	51,235	247	27,511	243	27,065
Jan-19	350	37,503	300	32,145	296	31,716	290	31,073
Feb-19	800	85,712	550	58,927	273	29,249	268	28,714
Mar-19	670	74,966	835	93,428	351	39,273	321	35,916
Apr-19	395	46,570	415	48,929	316	37,256	318	37,492
May-19	500	62,546	480	60,384	326	39,861	318	38,879
Jun-19	540	68,737	580	73,828	290	36,914	295	37,551
Total	5,407	615,724	6737	763,604	3,617	409,907	3413	388,160
			19,174	2,177,395				

2018-	Tractor MF 240 (SLJ 10-1005)		Tractor MF 240 (SLJ 10-1006)		Tractor MF 240 (SLJ 10-1007)		Tractor MF 240 (SLJ 10-1008)	
19	Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Jul-18	204	23,452	247	28,130	265	30,474	42	4,764
Aug-18	278	31,533	342	38,793	339	23,753	155	17,581
Sep-18	211	21,519	253	27,086	260	27,836	280	29,976
Oct-18	276	29,544	300	32,113	291	31,150	278	29,760
Nov-18	318	36,055	264	29,932	297	33,674	269	30,499
Dec-18	232	25,840	148	16,484	240	26,731	167	18,600
Jan-19	300	32,145	258	27,645	293	31,395	257	27,537
Feb-19	271	29,035	276	29,571	268	28,714	273	29,249
Mar-19	284	31,777	204	22,825	311	34,797	311	20,497
Apr-19	311	36,667	314	37,021	301	35,488	314	36,907
May-19	316	38,633	313	38,265	316	38,633	313	38,265
Jun-19	295	37,551	300	38,187	295	37,551	295	20,451
Total	3,296	373,751	3,219	366,052	3,476	380,196	2,954	304,086
		12,945	1,424,085					

2018-		MF 240 9810)		Tractor MF 240 (SLS 1295)		Tractor MF 240 (SLS 1296)		r MF 240 ( 14-30)
19	Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Jul-18	231	26,566	228	26,226	108	12,250	550	62,386
Aug-18	310	35,504	310	35,444	60	6,806	650	73,729
Sep-18	228	24,410	235	25,159	0	0	575	61,559
Oct-18	275	29,437	188	20,123	0	0	210	22,483
Nov-18	311	35,261	303	34,354	0	0	0	0
Dec-18	244	27,177	247	27,511	151	16,818	0	0
Jan-19	201	21,537	292	31,288	312	33,431	0	0
Feb-19	268	28,714	268	28,714	260	27,856	110	11,785
Mar-19	321	35,916	306	34,238	280	31,329	540	60,421
Apr-19	313	36,903	316	37,256	270	31,833	645	76,046
May-19	321	39,247	313	38,265	295	36,079	610	74,908
Jun-19	295	37,551	295	37,551	300	38,187	380	48,370
Total	3,318	378,223	3,301	376,129	2,036	234,589	4,270	491,687
			12,925	1,480,628				

2018-		· MF 240 240/1)		· MF 240 14-17)		· MF 375 14-18)		or MF 375
19	Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Jul-18	263	30,228	205	23,566	270	31,073	425	323,843
Aug-18	340	38,566	342	38,793	355	40,268	730	82,804
Sep-18	268	28,692	294	31,476	270	28,906	642	68,733
Oct-18	315	33,719	300	32,113	400	42,817	665	71,186
Nov-18	318	36,055	303	34,354	425	48,187	710	80,500
Dec-18	247	27,511	99	11,027	351	39,094	490	54,577
Jan-19	297	31,824	268	28,717	355	44,467	330	35,360
Feb-19	268	28,714	268	28,714	380	40,713	815	87,319
Mar-19	311	34,797	314	35,133	430	48,113	905	101,260
Apr-19	314	37,021	314	37,021	430	50,697	425	50,108
May-19	308	37,822	308	37,651	430	52,559	490	64,790
Jun-19	295	37,497	295	37,551	380	48,370	540	68,737
Total	3,544	402,446	3,310	376,116	4,476	515,264	7,167	1,089,217
		18,497	2,383,043					

2018- 19	Tractor MF 375 (Shawal)		Tractor MF 385 New (Blade)		Tractor MF 385 New (Baeket)		Tractor MF 385 New (Louder)	
19	Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Jul-18	455	52,377	525	59,551	473	53,652	570	64,655
Aug-18	550	62,387	605	68,625	655	74,297	785	89,042
Sep-18	490	52,460	635	67,983	515	52,995	690	73,871
Oct-18	520	55,664	495	52,988	345	36,936	580	72,792
Nov-18	625	70,863	573	64,967	540	61,225	665	75,398
Dec-18	575	64,044	520	57,918	600	66,828	600	66,828
Jan-19	590	63,219	510	54,647	620	6,643	615	65,897
Feb-19	540	57,855	560	59,998	590	63,213	390	41,784

2018- 19	Tractor MF 375 (Shawal)		Tractor MF 385 New (Blade)		Tractor MF 385 New (Baeket)		Tractor MF 385 New (Louder)	
19	Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Mar-19	510	57,064	440	49,232	540	60,421	540	60,421
Apr-19	605	71,330	580	68,382	615	72,509	675	79,583
May-19	595	73,066	440	53,738	570	69,996	585	71,838
Jun-19	460	58,553	260	33,095	360	45,824	400	50,916
Total	6515	738,882	6143	691,124	6423	664,539	7095	813,025
		26,176	2,907,570					

2018-		· MF 240 1294)		· MF 240 9/15)		· MF 240 4/24)		
19	Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Jul-18	268	30,827	265	30,474	208	23,926		
Aug-18	348	39,473	320	36,298	295	33,462		
Sep-18	268	28,692	250	26,765	218	23,339		
Oct-18	314	33,612	270	28,903	253	27,083		
Nov-18	303	34,354	270	30,613	303	19,354		
Dec-18	242	26,954	250	27,845	236	26,286		
Jan-19	244	26,144	280	30,002	292	30,216		
Feb-19	200	21,428	245	26,852	268	28,714		
Mar-19	306	34,238	260	29,091	316	35,357		
Apr-19	314	37,021	280	33,012	311	36,667		
May- 19	311	38,019	280	34,237	311	38,191		
Jun-19	292	37,169	245	31,186	290	36,914		
Total	3410	387,931	3215	365,278	3301	359,509		
	Grand Total-6						9,926	1,112,718
Grand Total 1+2+3+4+5+6							99,643	11,485,439

#### Annexure 2/SWL

#### [Para No.5.6.3]

# Abnormal delays in completion of work and non-imposition of penalty – Rs 2.590 million

	1				(Amount in Ks)		
Sr. No.	Name of scheme	TS Amount	Date of work order	Completion period	Date of completion	Total amount of expenditure	Panalty
1	Boring of Tube well I/C Pump House and other allied works V Block Children Park Farid Town Sahiwal.	2,500,000	23.06.2017	S;23-06- 2017 C;13-09- 2017	02.08.2018.	1,984,334	198,433
2	Improvement/Repair of sewer line Fateh sher colony Sahiwal.	500,000	29-08-2017	S;29-08- 2017 C;30-10- 2017	29-09-2018	387,442	38,744
3	Improvement/Repair of PCC Topping Bashir Colony U.C No. 9	600,000	29-08-2017	S;29-08- 2017 C;30-11- 2017	25-03-2018	585,000	58,500
4	Supply /Purchase of Man hole covers & Frame MC Store Sahiwal.	500,000	29-08-2017	S;29-08- 2017 C;15-10- 2017	08-08-2018	489,412	48,941
5	Construction/Improveme nt of road Gali Chacha Ali Ahmad wali Chak No. 82/6-R U.C No.3	600,000	9-12-2017	S;29-08- 2017 C;15-01- 2018	02-07-2018	599,100	59,910
6	Construction /Improvement of road Gali back side Jammia Ghousia Mosque Wali 82/6-R. U.C No.3	1,400,000	9-12-2017	S;09-12- 2017 C;30-01- 2017	30-01-2018	1,390,386	139,039
7	Construction of Metalled road Tariq Bin Ziad Colony U.C No.04 Sahiwal.	500,000	912-2017	S;09-12- 2017 C;15-01- 2018	01-07-2018	499,500	49,950
8	Construction of Road Metal ling Shahbaz Town Near Arif Road U.C No. 9 Sahiwal.	500,000	9-12-2017	S;09-12- 2017 C;15-01- 2018	15-05-2018	499,950	24,998
9	Providing and fixing of Street Light Area Union Council No. 7 Sahiwal.	500,000	`9-12-2017	S;09-12- 2018 C;15-01- 2018	30-04-2018	498,000	24,900
10	Providing and Fixing Street Light, Tuff Tiles , paver ,Gali Tie & Shirt Girls College Road RCC Sewer front of Election Office Arif Road Sahiwal. (Labour Councilor).	1,000,000	9-12-2017	S;09-12- 2017 C;30-10- 2017	15-09-2018	953,701	95,370

Sr. No.	Name of scheme	TS Amount	Date of work order	Completion period	Date of completion	Total amount of expenditure	Panalty
11	Construction of Metalled road Faisal Colony Gali Graveyard wali U.C No. 9 Sahiwal.	150,000	30-03-2018	S;30-03- 2018 C;15-04- 2018	15-07-2018	149,700	7,485
12	Construction of metalled road Gali Shabbir Wali Farid Colony U.C No.9 Sahiwal.	550,000	30-03-2018	S;30-03- 2018 C;15-04- 2018	15-07-2018	547,800	37,390
13	Construction of Sullage Drain Nala Chak No. 86/6-R U.C No. 1 Sahiwal.	561,000	9-12-2018	S;09-04- 2017 C;30-01- 2018	08-07-2018	540,945	54,095
14	Improvement/Repair Laying of RCC sewer Pipe lines & Manhole and PCC Topping Oad Colony Sabir colony.	600,000	28-04-2017	S;28-04- 2017 C;27-04- 2017	20-10-2018	595,324	59,532
15	Const./improvement/ over lay Metalled road street No. 5-ii Waleed Cheema to Shahbaz Street No.4 Mohalla Noor park. U.C No.7	387,000	9-12-2017	S;09-12- 2017 C;15-01- 2018	12-07-2018	386,806	38,681
16	Const/Improvement Metalled road street/ Gali No.1 Ahmad Park U.C No 7.	735,000	9-12-2017	S;9-12-2017 C;15-01- 2018	12-07-2018	734,706	73,471
17	Construction /Improvement of Metalled road Saifi General Store to Sohail Rehmani Street No.5 Mohallah Noor Park. U,C No.7.	483,000	9-12-2017	S;09-12- 2017 C;15-01- 2018	12-07-2018	482,903	48,290
18	Construction/Laying RCC sewer Line PCC Topping Gali Saeed Rehmani towards Ch. Khalid House Near Gali Sardar sweet Sahiwal. U.C No. 10.	500,000	9-12-2017	S;09-12- 2017 C;15-01- 2018	25-08-2018	497,750	49,775
19	Construction of PCC Topping from Church Perwaiz Masih House & U.C No. 11 Etc. Sahiwal.	500,000	9-12-2017	S;09-12- 2017 C;15-01- 2018	06-07-2018	496,000	49,600
20	Improvement/Constructi on of Road Near Govt. Girls Islamia High School Fateh Sher Road Sahiwal.	511,000	19-02-2018	S;19-02- 2018 C;15-03- 2018	11-07-2018	507,934	25,397

Sr. No.	Name of scheme	TS Amount	Date of work order	Completion period	Date of completion	Total amount of expenditure	Panalty
21	Construction/Repair of PCC Near Man Road Jahaz Ground Near Gali No.9 U.C No.11 Sahiwal.	500,000	19-02-2018	S;19-02- 2018 C;15-03- 2018	15-08-2018	497,000	49,700
22	Construction of Metalled Road Enayat-Elahi Colony etc Gali No. 04 U.C No. 9 Sahiwal.	820,000	30-03-2018	S;30-03- 2018 C;15-04- 2018	30-07-2018	813,440	40,672
23	Construction of Metalled road Gali No. 1 Faisal Colony Gali Muhammad Ashraf Wali U.C No. 9 Sahiwal.	550,000	30-03-2018	S;30-03- 2018 C;15-04- 2018	25-07-2018	517,246	25,862
24	Providing laying Tuff Tiles, Gali Masjid Minar wali, ward No. 6 U.C No. 8, Sahiwal.	928,500	9-04-2018	S;09-04- 2018 C;25-05- 2018	25-10-2019	815,299	81,530
25	Providing and Fixing of Street Light, conductor, etc, in Union Council No. 7 Sahiwal.	400,000	09-04-2018	S;09-04- 2018 C;30-05- 2018	31-03-2019	380,004	38,000
26	Improvement/Repair of Metalled road Hussain Colony Union Council No. 09 Sahiwal.	500,000	09-04-2018	S;09-04- 2018 C;20-05- 2018	12-08-2018	500,000	25,000
27	Providing laying / Replacement of Water supply Pipe lines Union Council No. 12 Sahiwal.	400,000	09-04-2018	S;09-04- 2018 C;20-05- 2018	25-01-2019	382,308	38,231
28	Improvement/ Repair of Sewerage Scheme Chak No. 82/6-R U.C No. 3 Sahiwal.	350,000	09-04-2018	S;09-04- 2018 C;20-05-218	20-08-2018	346,776	17,339
29	Providing and Fixing of Gate with Gate Pillars Main Entrance 03 Marla Housing scheme Near Small Industries Jahaz Ground Sahiwal.	170,000	9-04-2018	S;09-04- 2018 C;25-05- 2018	31-12-2018	170,000	17,000
30	Providing and laying of Tuff Tiles Pavers Gate Mahi Shah Graveyard Towards Faridia Park Karbala Road	2,750,000	19-02-2018	S; 19.02.2018 C;30-03- 2018	20-08-2018	2,592,136	259,214
31	Improvement/Repair of Sewer Lines City Area Phase No. 11 Sahiwal.	1,000,000	09-04-2018	S;09-04- 2018 C;25-05- 2018	27-08-2018	999,798	49,990
32	Improvement / Construction of Metalled road Gali Ch; Anwar Advocate wali Moakal Colony Sahiwal.	1,224,000	9-02-2017	S;9-12-2017 C;30-01- 2018	04-07-2018	1,159,444	115,944

Sr. No.	Name of scheme	TS Amount	Date of work order	Completion period	Date of completion	Total amount of expenditure	Panalty
33	Improvement/Constructi on of Metalled road Street No.02, 5 west Block (Gali Dr. Hamad Rouf wali Gali Pak Avenue Sahiwal.	541,000	9-12-2018	S; 09.12.2017 C;30.01.201	08-07-2018	540,945	54,095
34	Repair Garaje Near Office infectious deases + for Vehicle SL-361.	1,100,000	9-12-2017	S;9-12-2018 C;30-01- 2018	02-05-2018	1,093,400	109,340
35	Const. of Road Metalled Gali No.2 Rehmat-ul- Alameen Mosque wali Nawab Town. Sahiwal.	664,000	9-12-2017	S;9-12-2017 C;15-01- 2018	04-07-2018	639,801	63,980
36	Providing and laying of Tuff Tiles paver Pakpattan Chowk Sahiwal.	735,000	9-12-2017	S;09-12- 2017 C;15-01- 2018	30-03-2018	729,855	36,493
37	Painting and Lining of Roads City area Sahiwal.	500,000	19-02-2018	S;9-12-2017 C;15-03- 2018	10-10-2018	500,000	50,000
38	Supply of Dust Bin Plastic for city area Sahiwal.	1,000,000	19-02-2018	S;19-02- 2018 C;15-03- 2018	31-08-2018	992,500	99,250
39	Screening Chamber for Disposal works City Area Sahiwal.	400,000	19-02-2018	S;19-02- 2018 C;15-03- 2018	05-09-2018	378,944	37,894
40	Purchase Solid waste containers G.I City area M.C Sahiwal.	2,000,000	19-02-2018	S;19-02- 2018 C;30-03- 2018	15-07-2018	1,982,000	198,200
			Total				2,590,235

#### Annexure-3/SWL

#### [Para No.5.7.1]

# Improper pursuance the case of rent of shops in the court of law and blockage of revenue Rs 202.255 million

State	Statement showing the details of shops whose tenants filed the case in the court of law					
		Jinnah Shopping				
Sr. No	Shop No	Name	Period Remaining	Arrear		
01	01	Muhammad Hafeez	26-04-10 To 30-06-19	9,052,266		
02	02	Muhammad Javed Ashraf	09-03-10 To 30-06-19	7,214,189		
03	03	Rasheed Ahmed	24-03-10 To 30-06-19	1,600,396		
04	04	Bashir Ahmed	10-03-10 To 30-06-19	2,971,662		
05	05	Safdar Aqeel	26-03-10 To 30-06-19	2,720,478		
06	06	Mohammad Aslam	27-04-10 To 30-06-19	2,623,034		
07	07	Habib Allah	16-01-10 To 30-06-19	1,203,216		
08	07A	Abdul Razaq	29-03-10 To 30-06-19	1,228,974		
09	08	Muhammad Sagheer	30-03-10 To 30-06-19	464,867		
10	09	Ijaz Ahmed	20-04-10 To 30-06-19	1,837,195		
11	10	Mohammad Ehsan	22-04-10 To 30-06-19	1,731,363		
12	11	Bashir Ahmed	16-04-09 To 30-06-19	1,684,775		
13	12	Abdul Hameed	01-04-10 To 30-06-19	1,130,589		
14	13	Mohammad Khurshed	01-04-10 To 30-06-19	789,666		
15	14	Mohammad Anwer	17-04-10 To 30-06-19	1,299,903		
16	15	Syed Maqbool Hussain	14-04-10 To 30-06-19	1,043,654		
17	16	Javed Rasheed	15-04-10 To 30-06-19	1,679,685		
18	17	Abdul Aziz	06-04-10 To 30-06-19	943,742		
19	18	Maqbool Ahmed	14-04-10 To 30-06-19	1,050,372		
20	19	Abdul Hameed	26-04-10 To 30-06-19	1,335,228		
21	20	Abdul Hameed	14-04-10 To 30-06-19	2,072,435		
22	21	Mohammad Iqbal	06-07-09 To 30-06-19	1,934,956		
23	22	Mohammad hanif,Abdul Hamid	10-04-10 To 30-06-19	3,519,117		
24	23	Mohammad Akram	22-03-10 To 30-06-19	5,164,278		
25	24	Noor Mohammad	02-03-10 To 30-06-19	2,077,237		
26	25	Beer Din	02-03-10 To 30-06-19	1,411,800		
27	26	Sadiq Ali	02-03-10 To 30-06-19	2,378,813		
28	27	Sallah ud din	15-04-10 To 30-06-19	1,412,656		
29	28	Faqeer Muhammad	05-04-10 To 30-06-19	1,983,047		
30	29	Ali Sher Mohyodin	12-03-10 To 30-06-19	1,239,785		
31	30	Athar Ali	15-04-10 To 30-06-19	1,505,597		

State	Statement showing the details of shops whose tenants filed the case in the court of law  Jinnah Shopping Center ( No. 1)					
C	CI	Jinnan Snopping Ce	nter ( No. 1)	1		
Sr. No	Shop No	Name	<b>Period Remaining</b>	Arrear		
32	31	Mohammad Shafique	09-03-10 To 30-06-19	2,702,951		
33	32	Ghulam Hussain	22-04-10 To 30-06-19	1,127,803		
34	33	Mohammad afzal	08-04-10 To 30-06-19	2,143,928		
35	34	Hafeez ul Rehman	16-01-10 To 30-06-19	2,076,454		
36	35	Zulfigar	29-03-10 To 30-06-19	1,298,802		
37	36	Abdul Hameed	02-03-10 To 30-06-19	465,070		
38	37	Hafiz Muhammad Ramzan	13-03-10 To 30-06-19	477,703		
39	38	Abdul Rasheed	01-04-10 To 30-06-19	1,953,950		
40	39	Mohammad Akbar Mohammd Younas	26-04-10 To 30-06-19	3,475,686		
41	40	Basher Ahmed, Nazir Ahmed, Saeed Ahmed	05-04-10 To 30-06-19	1,906,884		
42	41	Abdul Razaq	01-04-10 To 30-06-19	2,314,497		
43	42	Mohammad Ali	13-04-10 To 30-06-19	2,237,45		
44	43	Mohamamd Hedayat Ullah	06-04-10 To 30-06-19	451,51		
45	44	Mohammad Imtiaz	10-04-10 To 30-06-19	3,288,410		
46	45	Hakeem Shah Nawaz Anjum	07-04-10 To 30-06-19	1,322,114		
47	46	Mohammad Nawaz	26-04-10 To 30-06-19	2,806,666		
48	47	Mohammad Khalid	27-04-10 To 30-06-19	2,525,132		
49	48	Mohammad Shahid Iqbal	27-04-10 To 30-06-19	1,536,42		
50	49	Altaf Hussain	15-03-10 To 30-06-19	2,820,81		
51	50	Mohammad Ishaq	21-01-09 To 30-06-19	3,870,95		
52	51	Mohammad Akram	10-03-10 To 30-06-19	1,398,09		
53	52	Mohammad Hafeez	22-04-10 To 30-06-19	1532,67		
54	53	khalid Mehmood	15-04-10 To 30-06-19	1382,96		
55	54	Mohammad Yaqoub, M. Yousaf	10-03-10 To 30-06-19	2798,630		
56	55	M.Nawaz,M.Rafique	15-03-10 To 30-06-19	2090,30		
57	56	Muhammad Ilyas Butt	02-04-10 To 30-06-19	780,010		
58	57	Zahid Mahmood	01-04-10 To 30-06-19	1763,47		
59	58	M.Zulifqar Ali	17-04-10 To 30-06-19	1228,59		
60	59	Kawja Asif Mateeh	14-04-10 To 30-06-19	467,73		
61	59A	Liaqat Ali	15-04-10 To 30-06-19	470,23		
62	60	Tahir Iqbal	18-02-10 To 30-06-19	641,46		
63	60A	Iftekhar Ahmad	22-04-10 To 30-06-19	678,81		
		Total	<del></del>	124,341,179		

State	Statement showing the details of shops whose tenants filed the case in the court of law					
		Church Road Shopping	Center ( NO.3)			
Sr. No	Shop No	Name	Period Remaining	Arrear		
01	21	Mohammad Rafique	11-01-10 To 30-06-19	1,990,226		
02	22	Ghulam Mustafa	14-06-10 To 30-06-19	1,549,958		
03	23	Mohammad Lateef	24-05-10 To 30-06-19	1,443,730		
04	24	Abdul Rasheed	25-06-10 To 30-06-19	1,547,785		
05	25	Shafqat Javed	29-06-10 To 30-06-19	1,483,469		
06	26	Sheikh Manzoor Ahmad	13-04-10 To 30-06-19	1,419,631		
07	27	Mohammad Aslam	25-06-10 To 30-06-19	1,510,030		
08	28	Ch Altaf Hussain	11-01-10 To 30-06-19	1,305,242		
09	29	Ishtiaq Jamshed	11-01-10 To 30-06-19	1,376,187		
10	30	Mohammad Naseem	26-11-09 To 30-06-19	1,646,091		
11	31	Mehar Din	04-07-11 To 30-06-19	1,238,426		
12	32	Sarvet Badar	29-06-11 To 30-06-19	1,467,506		
13	33	Javed ul Hassan	25-06-11 To 30-06-19	1,440,198		
14	34	Abdul Shakoor Khan	11-01-10 To 30-06-19	1,463,464		
15	35	Mohammad Akram	11-01-10 To 30-06-19	1,492,303		
16	36	Zia ul Haq	11-01-10 To 30-06-19	1,512,008		
17	37	Bashir Ahmed	11-01-10 To 30-06-19	1,406,666		
18	38	Abdul Sattar	11-01-10 To 30-06-19	1,448,894		
19	39	Khalid Farooq	11-01-10 To 30-06-19	1,398,141		
20	40	Mohammad Asghar	11-01-10 To 30-06-19	1,395,987		
21	41	Mohammad Anwar Ali	11-01-10 To 30-06-19	1,252,052		
22	42	Allah Ditta	11-01-10 To 30-06-19	1,381,808		
	Total 32,169,802					

State	Statement showing the details of shops whose tenants filed the case in the court of law							
	Kothi No. 25 Shopping Center (No. 6)							
Sr.	Shop	Name	Nome Paried Demoising Assess					
No	No	Name	Name Period Remaining Arrear					
01	01 01 Rana Sohail Nisar 25-05-19 To 30-06-19 <b>28,608,814</b>							

State	Statement showing the details of shops whose tenants filed the case in the court of law						
		Attach Girls School Shopp	ing Center ( No. 5)				
Sr. Shop No No Name Period Remaining Arrea							
01	01	Qutab Din	31-08-18 To 30-06-19	95,400			
02	02	Abdullah Khan	31-12-97 To 30-06-19	1,401,255			
03	03	Muhammad Ilyas Butt	31-12-97 To 30-06-19	1,402,255			
04	04	Mohammad Afzal	31-12-97 To 30-06-19	1,543,501			
05	05	Hafeez Ahmed	31-12-97 To 30-06-19	1,246,262			

06	06	Mohammad Saeed	31-12-97 To 30-06-19	1,253,718	
07	07	Abdul jabar	31-12-97 To 30-06-19	1,246,374	
08	08	Sardar Mohammad	31-12-97 To 30-06-19	1,444,607	
09	09	Lateef Ahmed Khan	07-03-11 To 30-06-19	802,460	
	Total				

State	Statement showing the details of shops whose tenants filed the case in the court of law					
		Rescu 15 Shopping Ce	enter ( No. 4)			
Sr. No	Shop No	Name	Period Remaining	Arrear		
01	01	Subedar Roshan Din And Sons	02-05-06 To 30-06-19	1600914		
02	02	Muhammad Farooq Ahmad khan	01-01-98 To 30-06-19	2208438		
03	03	Saleem Iqbal Chatha	04-12-97 To 30-06-19	1099962		
04	04	Abdul Haq	02-05-06 To 30-06-19	1677580		
05	05	Majar Taj Din	13-12-17 To 30-06-19	112649		
	Total 6,699,543					
	Grand Total 202,255,170					

#### Annexure 4/SWL

#### [Para No. 5..7.6]

### Unjustified delay in approval of maps and processing of applications – $Rs\ 6.930$ million

		1	1	NY 4					ount in Ks)
Sr. No.	Register No	Name of Applicant	Address	Nature Commercia/ Domestic	Date of Application	Approval by/ Not Approved	Map Fee	Conversion Fee	Total
1	86	Muhammad Rafique Tarar	Shadab Town Sahiwal	Residential	01.11.2018	Not Approved	16,214		16,214
2	64	Mst. Shehzadi Abbas	Baba Farid Park	Residential	16.10.2018	Not Approved	6,356		6,356
3	59	Muhammad Ismail S/O Muhammad Tufail	Ghallah Mandi Sahiwal	Residential	16.10.2018	Not Approved	4.430		4,430
4	50	Irshad Ali S/O Muhammad Shafie	Mohalla h Rajpura Sahiwal	Residential	13.10.2018	Not Approved	15,384		15,384
5	52	Muhammad Yaqoob S/O Baqir Hussain	Shadab Town Sahiwal	Residential	13.10.2018	Not Approved	8,306		8,306
6	55	Muhammad Ameer Jaan Muhammad	People Colony Sahiwal	Residential	16.10.2018	Not Approved	6,312		6,312
7	63	Muhammad Afzal ,MUhammda Safdar	Al Masood Town Sahiwal	Residential	16.10.2018	Not Approved	11,840		11,840
8		Muhammad Suleman S/O Jamal Din	Green Town Sahiwal	Residential	24.03.2019	Not Approved	6,672		6,672
9	194	Mst. Sadia Hassan S/O Askari Hassan	Sukhera Town Sahiwal	Commercial	20.04.2019	Not Approved		33,650	33,650
10	225	Muhammad Ali ,Amir Rasool	Arif wala Pul Sahiwal	Residential	23.05.2019	Not Approved	7,364		7,364
11	179	Sardar Muhammad S/O Mandi	Mohalla h Rajpura Sahiwal	Residential	10.04.2019	Not Approved	10,511		10,511
12	202	Faqeer Hussain S/O Mukhtar Ahmad	Shadab Town Sahiwal	Residential	29.04.2019	Not Approved	16,200		16,200
13	228	Muhammad Hanif Akhter S/O Nawab Din	Arifwala Road Sahiwal	Commercial	23.05.2019	Not Approved	55,352	210,000	265,352
14	162	Faisal Shehzad S/O Abdul Star	Rehman Town Sahiwal	Residential	06.03.2019	Not Approved 7,433			7,433
15	223	Masood Akhter ,Javed	City Band	Commercial	14.05.2019	Not Approved	3,302	20,592	23,894

Sr. No.	Register No	Name of Applicant	Address	Nature Commercia/ Domestic	Date of Application	Approval by/ Not Approved	Map Fee	Conversion Fee	Total
		Akhter Ss/O Muhammad Zafar	Road Sahiwal						
16	154	Ali Shan S/O Zulifqar Ali	Liaqat Chowk Mohalla h Balat Gunj Sahiwal	Commercial	28.02.2019	Not Approved	8,282	212,200	220,482
17	147	Asim Ali Javed, Umair Javed etc	Mohalla h Farid Gunj Sahiwal	Commercial	22.02.2019	Not Approved	14,965	46,933	61,898
18	263	Mst.Naseem Kouser W/O Muhammad Riaz	Mohalla h Eid Gah Sahiwal	Commercial	29.06.2019	Not Approved	40,187	453,500	493,687
19	169	Asif Ali S/O Rafaqat Ali	Old Bakar Mandi Sahiwal	Commercial	12.03.2019	Not Approved	4,080	34,848	38,928
20	131	Muhammad Islam S/O Muhammad Akram	Sidhi Mohalla h sahiwal	Residential	04.02.2019	Not Approved	6,974		6,974
21	132	Abid Ali S/O Shoukat Ali	Nai Abadi Sahiwal	Residential	04.02.2019	Not Approved 8,04			8,048
22	4	Mst.Shehnaz Iftekhar W/O Iftekhar Ali	Mohalla h Balat Gunj Sahiwal	Commercial	06.08.2018	Not Approved	16,727	153,255	169,982
23	42	Ali Raza S/O Muhammad Arshad	Depalpur Bazar Sahiwal	Commercial	13.10.2018	Not Approved	13,682		13,682
24	75	Muhammad Ali Shehbaz S/O Muhammdad Akram	Fateh Sher Road Sahiwal	Commercial	24.10.2018	Not Approved	11,762	137,945	149,707
25	77	Muhammad Asgher S/O Muhammad Saddique Afzal	Beri Wala Chowk Sahiwal	Commercial	24.10.2018	Not Approved	17,492	277,111	294,603
26	151	Muhammad Saleem S/O Ch Muhammad Sadiq	Insar Road Sahiwal	Commercial	28.11.2018	Not Approved	12,527	253,586	266,113
27	34	Mujahid Islam But	City Band Road Sahiwal	Commercial	13.09.2018	Not Approved	14,897	233,376	248,273
28	45	Nabeel Ahmad ,Tanveer Ahmad Ss/O Muhammad Hassan	Bilal Colony Sahiwal	Residential	13.10.2018	Not Approved	5,132		5,132

Sr. No.	Register No	Name of Applicant	Address	Nature Commercia/ Domestic	Date of Application	Approval by/ Not Approved	Map Fee	Conversion Fee	Total
29	58	Balqees Abid S/O Muhammad Abid	Nai Abadi	Residential	16.10.2018	Not Approved	2,906		2,906
30	67	Mst. Sakina Bano W/O Akbar Ali	Bilal Colony Sahiwal	Residential	16.10.2018	Not Approved	4,232		4,232
31	161	Liaqat Ali S/O Ali Muhammad	Kot 85/6-R Sahiwal	Commercial	06.03.2019	Not Approved	7,920	27,500	35,420
32	35	Asgher Ali S/O Khadim Hussain	Al Quraish Town 86/6-R Sahiwal	Commercial	13.09.2018	Not Approved	46,666	35,772	82,438
33	96	Mst.Sidra Mohsan W/O Mohsan Shehzad	Kacha Paka Noor Shah Road Sahiwal	Commercial	06.12.2018	Not Approved	9,000	35,000	44,000
34	109	Muhammad Ali Sabir S/O Ibraheen	Gulshan e Moosa 86/6-R Sahiwal	Commercial	09.02.2018	Not Approved	8,372	12,320	20,692
35	219	Farkhanda Javed W/O Javed	Gulistan Colony Sahiwal	Commercial	27.06.2018	Not Approved	4,592	32,167	36,759
36	92	Asim Raza S/O Muhammad Aslam	Muslim Bin Aqeel Colony Sahiwal	Residential	05.12.2018	Not Approved	8,108		8,108
37	5	Safdar Ali S/O Umer Din	Kacha Paka Noor Shah Road Sahiwal	Residential	06.05.2018	Not Approved	10,358		10,358
38	198	Maqsood Ahmad S/O Abdul Hameed	Musa Block 86/6-R Sahiwal	Commercial	22.04.2019	Not Approved	24,500	37,500	62,000
39	130	Tahir Javed.Muham mad Nawaz	Kot 85/6-R Sahiwal	Commercial	04.02.2019	Not Approved	10,202	34,375	44,577
40	129	Bashir S/O Jaan Muhammad Akram S/O Zia Ul Haq	Malman di Chowk Sahiwal	Commercial	04.02.2019	Not Approved	18,080		18,080
41	149	Muhammad Imran S/O Abdul Razzaq	Pak Avenue Sahiwal	Commercial	22.02.2019	Not Approved	24,960	127,500	152,460
42	231	Azhar Hussain Shah S/O Muzafar Shah	Pak Avenue Sahiwal	Commercial	30.05.2019	Not Approved	12,184	37,500	49,684

Sr. No.	Register No	Name of Applicant	Address	Nature Commercia/ Domestic	Date of Application	Approval by/ Not Approved	Map Fee	Conversion Fee	Total
43		Jameel Kousar W/O Muhamamd Hussain	Pak Avenue Sahiwal	Residential	04.03.2019	Not Approved	26,990		26,990
44	110	Muhammad Ismail S/O Ali Muhammad	Kot 85/6-R Sahiwal	Residential	11.01.2019	Not Approved	9,356		9,356
45	97	Muhammad Shehbaz S/O Niaz Ali	Silver City Sahiwal	Residential	02.01.2019	Not Approved	2,858		2,858
46	197	Waseem Abbas Janjua S/O Raja Nazar Hussain	Chak No.86/6- R Sahiwal	Residential	24.04.2019	Not Approved	33,440		33,440
47		Mst. Shahida Yaqoob W/O Yaqoob	Kot Chak No.85/6- R Sahiwal	Residential	24.05.2019	Not Approved	4,370		4,370
48	101	Zubair Iftekhar S/O Iftekhar Ahmad	82/6-R Sahiwal	Residential	04.01.2019	Not Approved	12,494		12,494
49	201	Faheem Hussain S/O Shabir Hussain	Mohalla h Farid Gunj	Residential	29.04.2019	Not Approved	8,016		8,016
50	252	Mst.Tanzeel Afzal D/O Muhammad Nawaz	Girls College Road Sahiwal	Commercial	26.06.2019	Not Approved		850,000	850,000
51	213	Kishwar Nasir W/O Nasir Ul Din	City Band Road Sahiwal	Commercial	30.04.2019	Not Approved	22,320	356,928	379,248
52	212	Nasir u Din S/O Muhamamd Din	City Band Road Sahiwal	Commercial	30.04.2019	Not Approved	22,320	356,928	379,248
53	254	Mirza Anwar Aziz S/O Habib Baig	Mohalla h Balat Gunj	Commercial	27.06.2019	Not Approved		188,623	188,623
54	259	Muhammad Saddique But S/O Bashir Ahmad	Pernami Mohalla h sahiwal	Commercial	29.06.2019	Not Approved		41,245	41,245
55	257	Mst. Zahida Perveen D/O Mukhtar	City Band Road Sahiwal	Commercial	29.06.2019	Not Approved	10,802	157,872	168,674
56	208	Muhamamd Hashim Haider Iftekhar	Depalpur Bazaar	Commercial	30.04.2019	Not Approved	44,027		44,027
57	205	Kousar Nawaz D/O Haq Nawaz	Bilal Colony	Residential	30.04.2019	Not Approved	8,468		8,468
58	231	Haider Ali Naqvi S/O Anees Akbar	Girls College Road Sahiwal	Commercial	28.04.2018	Not Approved	9,212	387,222	396,434

Sr. No.	Register No	Name of Applicant	Address	Nature Commercia/ Domestic	Date of Application	Approval by/ Not Approved	Map Fee	Conversion Fee	Total
59	224	Syed Shabir Hussain S/O Hussain Kazmi	Mohalla h Farid Gunj	Residential	23.05.2019	Not Approved			-
60		Syed Manzoor ul Abbas S/O Syed Tanveer Abbas	Mohalla h Farid Gunj	Imam Bargah			-	-	-
61	243	Muhammad Altaf S/O Muhammad Alam	Pernami Mohalah Sahiwal	Commercial	18.06.2019	Not Approved		696,000	696,000
62	60	Muhammad Shafique S/O Din Muhammad	Gulistan Road Sahiwal	Commercial	16.10.2018	Not Approved			-
63	71	Imdad Ali S/O Attah Muhammad	Moukal Colony	Commercial	19.10.2018	Not Approved	111,152	569,250	680,402
64	65	Zafar Iqbal S/O Muhamamd Sharif	Kenal Park 82/6-R Sahiwal	Residential	16.10.2018	Not Approved			-
65		Muhammad Yousaf S/O Ghulam Rasool	Silver City 82/6-R Sahiwal	Residential	10.01.2019 Not Approv		10,670		10,670
			879,006	6,050,698	6,929,704				

#### Annexure-5/SWL

#### [Para No.5.7.8] Doubtful use of POL in Jetting and Sucker machine – Rs 2.907 million

									ount in Ks)
2018-	Name of Petrol Pump (PSO)	Suckerr Machine 25/SLJ		Sucker Machine New		Jetter Machine 26/SLJ		Jetter Machine	
19		Liters	Amount	Liters	Amount	Liters	Amount	Liters	Amount
Jul- 18	Midway Filling Station GT Road Swl	715	85,671	519	62,187	480	57,514	522	62,546
Aug- 18	Midway Filling Station GT Road Swl	572	64,882	563	63,861	580	65,789	485	55,014
Sep- 18	Midway Filling Station GT Road Swl	480	51,389	455	48,712	370	39,612	375	40,148
Oct- 18	Midway Filling Station GT Road Swl	551	58,974	450	48,164	520	55,656	402	43,026
Nov- 18	Midway Filling Station GT Road Swl	535	60,658	420	47,620	450	51,021	525	59,525
Dec- 18	Midway Filling Station GT Road Swl	430	48,753	460	52,155	420	47,620	510	57,824
Jan- 19	Midway Filling Station GT Road Swl	585	62,683	580	62,147	630	67,505	600	64,290
Feb- 19	Midway Filling Station GT Road Swl	600	64,284	620	66,427	300	32,142	615	65,891
Mar- 19	Midway Filling Station GT Road Swl	590	66,015	630	70,491	680	76,085	560	62,658
Apr- 19	Midway Filling Station GT Road Swl	490	57,771	675	79,583	595	70,151	595	70,151
May- 19	Midway Filling Station GT Road Swl	555	68,154	560	68,768	550	67,540	590	72,452
Jun- 19	Midway Filling Station GT Road Swl	515	65,554	560	71,282	495	63,009	500	63,645
	Total	6,492	741,397	6,070	693,644	6,279	717,170		
	G	25,459	2,906,999						