



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT COUNCILS
OF PUNJAB (SOUTH)

AUDIT YEAR 2019-20

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
ACL	Audit Command Language
ADP	Annual Development Programme
AIR	Audit and Inspection Report
B&R	Buildings and Roads
BOP	Bank of Punjab
C&W	Communication and Works
CCTV	Close Circuit Television
CEO	Chief Executive Officer
Cft	Cubic Feet
CO	Chief Officer
DAC	Departmental Accounts Committee
DC	District Council
DDO	Drawing and Disbursing Officer
DFR	Departmental Financial Rules
DGA	Director General Audit
DO	District Officer
DO (I&S)	District Officer (Infrastructure & Services)
DO (P)	District Officer (Planning)
DST	Double Surface Treatment
GST	General Sales Tax
HQ	Headquarters
HR	Human Resource
INTOSAI	International Organization of Supreme Auditing Institutions
IPSAS	International Public Sector Accounting Standard
IPT	Immoveable Property Tax
LG&CD	Local Government & Community Development
L-Section	Longitude Section
MB	Measurement Book
MO	Municipal Officer
MFDAC	Memorandum for Departmental Accounts Committee
MoU	Memorandum of Understanding
MRS	Market Rate System
M&R	Maintenance and Repair

NAM	New Accounting Model
NIT	Notice Inviting Tenders
NSL	Natural Surface Level
OGRA	Oil and Gas Regulatory Authority
PAC	Public Accounts Committee
PARCO	Pak Arab Refinery Company
PAO	Principal Accounting Officer
PC-I	Planning Commission Performa-I
PCC	Plain Cement Concrete
PEC	Pakistan Engineering Council
PED	Pakistan Engineering Department
PEEDA	Punjab Employees Efficiency and Disciplinary Act
PFR	Punjab Financial Rules
PLG	Punjab Local Government
PLGA	Punjab Local Government Act
PLGB	Punjab Local Government Board
POL	Petroleum, Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PSI	Pounds Per Square Inch
PST	Punjab Sales Tax
RDA	Regional Directorate of Audit
RCC	Reinforced Cement Concrete
Rft	Running Feet
RR&MTI	Road Research and Material Testing Institute
S&GAD	Services and General Administration Department
Sft	Square Feet
SRO	Statutory Regulatory Order
TMA	Tehsil/Town Municipal Administration
TMO	Tehsil/Town Municipal Officer
TSE	Technically Sanctioned Estimate
TST	Triple Surface Treatment
TTIP	Tax on Transfer of Immovable Property
WAPDA	Water and Power Development Authority
WIP	Work-in-Progress

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with section 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 Federation, Province or any Authority or body established by or under the control of Federation or Province. Accordingly, the audit of District Councils is responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of 17 District Councils of the South Punjab for the Financial Year 2018-19. 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 report 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 above. Relatively less significant issues are listed in Annexure-A of the Audit Report. The Audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officers at the DAC level and in all cases where the PAOs do not initiate appropriate actions, 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.

Most of the audit observations, included in this Report, have been finalized without written responses of the management and DAC directives.

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 of Audit, District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising District Health and Education Authorities, Municipal Corporations, Municipal Committees, District Councils and Union Councils 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 companies of the Department of Local Government and Community Development i.e. 05 Cattle Market Management Companies and 03 Waste Management Companies.

The Directorate General Audit, is mandated to conduct audit of 17 District Councils Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh & Vehari. Total expenditure and receipt were Rs 5,691.412 million and Rs 9,779.914 million respectively for the financial year 2018-19.

District Councils were established w.e.f. 01.01.2017 and conduct operations under Punjab Local Government Act, 2013. Chief Officer is the Principal Accounting Officer (PAO) of the District Council. The Chairman and the Chief Officer are responsible to ensure that business of the District Council is being conducted proficiently, in accordance with applicable laws, rules and procedures. They are responsible to promote the objectives of the District Council as set forth in sections 73 to 80 of PLGA, 2013. According to the Act, the District Council Fund comprises District 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 applicable laws, rules and procedures.
3. Public money was not wasted.

4. The assessment, collection and accountal of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the Municipal Corporations.

a) Scope of Audit

Audit scope relating to expenditure for the financial year 2018-19 comprises 03 formations of 17 District Councils having total expenditure of Rs 5,691.412 million. The audit coverage for expenditure was Rs 3,402.884 million which comes to 59.79% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 17 formations having total receipt of Rs 9,779.914 million for the financial year 2018-19. The audit coverage for receipt was Rs 3,805.696 million which comes to 38.91% of auditable expenditure.

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 Report. Reports of these audits are being published separately.

b) Recoveries at the Instance of Audit

As a result of audit, recovery of Rs 3,642.944 million was pointed out in this report. Rs 0.167 million recovery was effected till finalization of this report.

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 applicable laws. On the spot examination was also carried out. International Standards of Supreme Audit Institutions (ISSAI) were followed in letter and spirit.

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the authorities concerned. However, audit impact in shape of change in rules could not be materialized as the Provincial Public Accounts Committee has not discussed any Audit Report of District Councils sofar.

e) Comments on Internal Control and Internal Audit Department

Internal controls and internal audit mechanisms of District Councils were 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 non-production of record, unauthorized / irregular withdrawal of public funds for government employees against their entitlement and misappropriation. Negligence on the part of District Councils 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 163.528 million was reported in 05 cases¹.
- ii. Fraud and Misappropriation involving an amount of Rs 15.759 million was reported in 02 cases².
- iii. Procedural irregularities amounting to Rs 2,313.160 million were noticed in 113 cases³.
- iv. Value for Money and Service Delivery Issues involving Rs 5,761.626 million were noticed in 47 cases⁴.
- v. Other issues involving an amount of Rs 6,909.662 million were noticed in 43 cases⁵.

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public

¹ Para 1.3.1, 3.3.1, 4.3.1, 6.3.1, & 17.3.1

² Para 12.3.1 & 16.3.1

³ Para 1.4.1 to 1.4.10, 2.3.1 to 2.3.4, 3.4.1 to 3.4.3, 4.4.1 to 4.4.11, 5.3.1 to 5.3.8, 6.4.1 to 6.4.9, 7.3.1 to 11, 8.3.1 to 8.3.3, 9.3.1 to 9.3.8, 10.3.1 to 10.3.12, 11.3.1 to 11.3.12, 12.4.1 to 12.4.3, 13.3.1 to 13.3.3, 14.3.1 to 14.3.3, 15.3.1 to 15.3.6, 16.4.1 to 16.4.5 & 17.4.1 to 17.4.2

⁴ Para 1.5.1 to 1.5.4, 2.4.1 to 2.4.5, 3.5.1 to 3.5.7, 8.4.1 to 8.4.2, 11.4.1, 12.5.1 to 12.5.6, 13.4.1 to 13.4.2, 14.4.1 to 14.4.7, 15.4.1 to 15.4.5, 16.5.1 to 16.5.6 & 17.5.1 to 17.5.2

⁵ Para 1.6.1 to 1.6.8, 2.5.1 to 2.5.12, 3.6.1 to 3.6.7, 5.4.1 to 5.4.3, 7.4.1 to 7.4.3, 8.5.1, 11.5.1, 14.5.1 to 14.5.2, 15.5.1 to 15.5.2 & 16.6.1 to 16.6.4

Accounts Committee were included in Memorandum Departmental Accounts Committee (MFDAC) Annexure-A.

g) Recommendations

PAOs of District Councils are required to:

- i. Maintain necessary auditable record and take actions against the persons responsible for non-maintenance of record.
- ii. Produce the record requisitioned by Audit and take actions against the persons responsible for non-production of record.
- iii. Hold inquiries and fix responsibility for fraud, misappropriation, losses and wasteful expenditure.
- iv. Comply with the Punjab Public 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 controls system and proper implementation of monitoring system.
- vii. Rationalize budget with respect to its utilization.

Introduction

District Councils, were established on 01.01.2017 under Punjab Local Government Act, 2013. District Councils are corporate bodies having perpetual succession and a common seal with the power to acquire/hold property, to enter into any contract and to sue and be sued in their names.

According to Punjab Local Government Act, 2013 District Councils will perform the following function:

- Approval of annual budget of the District Council including supplementary budgetary proposals and long term and short-term development plans.
- Review of performance of all offices working for the District Council and of the performance reports presented by the Chairman.
- Social counseling to inculcate civic and community spirit among the public and for compliance with municipal laws, rules and bye-laws.
- Prevention and removal of encroachment on public ways, streets and properties.
- Prevention of irritations/ problems in public ways, streets and properties.
- Regulation of dangerous and offensive articles and trades mentioned in Second Schedule.
- 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, etc.
- 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.

- 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.

Chief Officer is the PAO of District Council and he/she manages functions of the District Council through four offices i.e. Planning, Finance, Regulation and Infrastructure & Services.

Chief Officer is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that business of the District Council is carried out in accordance with the applicable laws. He is responsible to coordinate the activities of the group of offices for coherent planning, development, effective and efficient functioning of District Council Administration.

District Councils manage following administrative offices in 17 districts namely Councils Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh & Vehari falling within the audit jurisdiction of Directorate General Audit, District Governments (South) Multan.

Sectoral Analysis

i. Analysis of Financial Resources

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

(Rupees in million)

Sr. No.	Description	Detail	Budget	Actual	Lapse	Lapse (Per Cent)
1	Non-Development	Salary	3,204.564	1,912.800	(1,291.764)	-40.31%
		Non-salary	2,210.713	879.373	(1,331.340)	-60.22%
		Total	5,415.277	2,792.173	(2,623.104)	-48.44%
2	Development	-	9,315.181	2,899.239	(6,415.942)	-68.88%
	Grand Total	-	20,145.735	8,483.585	(9,039.046)	-44.87%
3	Receipts	-	11,039.002	9,779.914	(1,259.088)	-11.41%

(Source: Annual Accounts 2018-19)

Development includes an expenditure of Rs 2,899.239 million against an allocation of Rs 9,315.181 million for the development schemes for construction of metal roads, soling, tuff tiles, sewerage and water supply lines and buildings. The said development schemes could not be completed and an amount of Rs 6,415.942 million lapsed during the year.

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 9,039.046 million lapsed due to inefficient financial management.

ii. Analysis of Targets and Achievements

Sectoral analysis of DCs was made on the basis of various targets determined for the financial year 2018-19. Necessary details of set targets are as under:

Status regarding Targets and their achievements

(Rupees in million)

Sr. No.	Sub Indicators	No. of DCs	Target 2018-19	Achievement 2018-19	Shortfall	%age of Shortfall
1	Advertisement Fee	7	13.565	3.467	-10.098	-74.44%
2	Agriculture Land	1	0.11	0.09	-0.02	-18.18%
3	Arrear Misc.	4	7.845	2.333	-5.512	-70.26%
4	Building Plan Fee	2	0.45	0.191	-0.259	-57.56%
5	Contractor advance and deposit	1	3	2.11	-0.89	-29.67%
6	Development Budget (PFC Share)	1	83.003	0	-83.003	-100.00%
7	Enlistment Fee	1	1.5	0	-1.5	-100.00%
8	Fine Encroachment	1	0.02	0.004	-0.016	-80.00%
9	License and Permit Fee	4	6.234	5.481	-0.753	-12.08%
10	Misc. Income	1	0.02	0	-0.02	-100.00%
11	Organize cattle fairs and cattle markets	1	0.035	0.02	-0.015	-42.86%

Sr. No.	Sub Indicators	No. of DCs	Target 2018-19	Achievement 2018-19	Shortfall	%age of Shortfall
12	Other Revenue Receipt	1	0.1	0	-0.1	-100.00%
13	Parking Fee	2	0.265	0.088	-0.177	-66.79%
14	Registration/ Enlistment of Contractors	1	2	0	-2	-100.00%
15	Rent, Rates and Taxes Local Rates	9	6.589	3.958	-2.631	-39.93%
16	Road cutting charges	1	0.1	0	-0.1	-100.00%
17	Sale of Stock Store	2	0.25	0	-0.25	-100.00%
18	Sewerage Fee/ Charges/ Nali Tax	2	1.4	1.278	-0.122	-8.71%
19	Slaughter Fee	2	0.15	0.125	-0.025	-16.67%
20	Tax in Transfer of Immovable Property	2	4.5	2.35	-2.15	-47.78%
21	Tender Fee	2	3.5	1.962	-1.538	-43.94%
22	Water Rate /Rent	5	10.685	5.292	-5.393	-50.47%
Grand Total		53	145.321	28.749	-116.572	-80.22%

Source: Data received from COs (DCs)

The above table of receipts heads shows that an amount of Rs 145.321 million was targeted / expected for various revenue sources during financial years 2018-19. Out of which Rs 28.749 million was realized resulting in less realization of Rs 116.572 million (80.22%). It was evident that these targets were not properly monitored during the financial years 2018-19 by the management.

iii. Service Delivery Issues

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

- Management failed to regulate markets and services for issuance of licenses and imposing penalties for violations.
- Prevention and removal of encroachments were not materialized.
- Encroachment issues and maintenance of movable and immovable properties were not properly addressed.
- No regulation were made for dangerous and offensive articles, organizing cattle fairs, 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.
- Management failed to meet with the targets of revenue collection and service delivery.

iv. Expectation Analysis and Remedial Measures

- The management of District Councils failed to achieve the targets in major collection of revenue receipts and delivery of services.

- No reconciliation of income and expenditure of branch with accounts of Resident Deputy Director (Audit & Accounts) of the Finance Department were carried out / implemented.
- Approval of miscellaneous taxes, fees and rents periodically were not made from house. movable and immovable property was not properly maintained.
- No re-auction of shops after expiry of lease period by DCs.

Suggestion / Remedial Measures

- Activating all units (Planning, finance, regulation, infrastructure) of District Council to discharge their duties at maximum level.
- 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.
- Establishment of internal controls system and proper implementation of the monitoring system.
- Ensuring maximum utilization of all available funds for provision of better citizen services along with ensuring improvement in all the relevant targets and their achievements.
- Taking actions to recruit staff against vacant posts.

1. District Council Bahawalnagar

Chapter 1.1

Sectoral Analysis

i. Analysis of Financial Resources

To achieve the target assigned to the PAO by Government of the Punjab, following financial resources were made available to CO during 2018-19.

(Rupees in million)

Sr. No.	Description	Detail	Budget	Actual	Lapse	% (Lapse)
1	Non-Development	Salary	126.181	89.549	-36.632	-29.03%
		Non-Salary	376.498	127.490	-249.008	-66.14%
		Total	502.679	217.039	-285.640	-56.82%
2	Development	-	520.000	131.188	-388.812	-74.77%
Grand Total			1,022.679	348.227	-674.452	-65.95%
3	Receipts	-	611.674	562.866	-48.808	-7.98%

*Source: Annual Accounts 2018-19

Development includes different schemes for Construction of metal roads, solings, water supply & sewerage lines and buildings etc. Some schemes were not completed and an amount of Rs 388.812 million lapsed during the year 2018-19.

An Amount of Rs 502.679 million was allocated for non-development budget out of which expenditure of Rs 217.039 million was incurred with lapse of Rs 285.640 million (56.82%).

Financial data shows that the PAO failed to ensure maximum utilization of funds. It indicated towards poor planning and poor financial management of also the concerned. Further, it also reflected that the management could not prepare rational budget and failed to meet with the targets of revenue collection and an amount of Rs 674.452 million lapsed.

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council Bahawalnagar was made on the basis of various targets determined for the financial year 2018-19.

Status regarding Targets and their achievements:

(Rupees in million)

Sr. No.	Sub Indicators	Target 2018-19	Achievement 2018-19	Short / less realization	%age of Shortfall
1	Advertisement Fee	1.965	0.117	(1.848)	94.05%
2	Agriculture Land	0.110	0.090	(0.020)	18.18%
3	Building Plan Fee	0.380	0.074	(0.306)	80.53%
4	Conversion Fee	0.350	0.125	(0.225)	64.29%
5	Development Budget (PFC Share)	83.003	0	(83.003)	100.00%
6	Fine Encroachment	0.020	0.004	(0.016)	80.00%
7	Other Misc. Receipt	6.305	0.699	(5.606)	88.91%
8	Rent, local rate	2.661	0.787	(1.874)	70.42%
9	Sales of store item	0.250	0	(0.250)	100.00%
10	Slaughter of Animals	0.040	0.019	(0.021)	52.50%
11	Tax on Transfer of Immovable Property	4.000	2.350	(1.650)	41.25%
12	Water Rate	14.395	6.988	(7.407)	51.46%
	Total	113.479	11.253	(102.226)	90.08%

*Source: Data received from CO, (DC) Bahawalnagar.

The above table of receipts heads shows that an amount of Rs 113.479 million was targeted / expected for various revenue sources during financial years 2018-19. Out of which Rs 11.253 million was realized resulting in less realization of Rs 102.226 million (90.08%). Less utilization of funds, less realization of revenue weak monitoring and poor need assessment resulted in less achievement of set targets.

iii. Service Delivery Issues

From the data analysis of District Council, it could be noticed that management did little for regulating markets and services for issuance of licenses and imposing penalties for violations. Prevention and removal of encroachments was not properly done. Moreover, the District Council Authorities neglected regulating the dangerous and offensive articles, organizing cattle fairs, 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.

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 132.362 million was reported in 01 cases.
- ii. Procedural irregularities amounting to Rs 104.861 million were noticed in 10 cases.
- iii. Value for Money and Service Delivery Issues involving Rs 183.161 million were noticed in 04 cases.
- iv. Other issues involving an amount of Rs 27.150 million were noticed in 08 cases.
- v. **Expectation Analysis and Remedial Measures**

In view of the above, District Council, Bahawalnagar failed to prepare authentic budget as per needs and optimal utilization. Funds particularly for purchase of furniture, equipment and machinery remained less -utilized due to inefficiency of the management in the area of financial planning. It is also concluded that District Government failed to achieve the targets and deliver the services as intended in the PLGA, 2013, as most of the indicators were not achieved during 2018-19 against the targets set for the purpose. Furthermore, no targets were set for various indicators against which no analysis was made.

Suggestion / Remedial Measures

- Strengthening the internal controls, adopting and following strong regulatory framework, fair tendering and judicious use of funds.
- Recruitment against vacant posts should be made.
- Ensuring proper monitoring of all activities and realization of targeted receipts.
- Ensuring proper planning and carrying out accurate need assessment for optimal utilization of funds.
- Introducing information management systemen to streamline day to day work and to keep pace with the modern world.

Chapter 1.2

District Council, Bahawalnagar

1.2.1 Introduction

District Council, Bahawalnagar was established on 01.01.2017 under Punjab Local Government Act, 2013. District Council, is 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 their names.

The Chief Officer is the PAO of District Council and he/she manages functions of the District Council through four offices i.e. Planning, Finance, Regulation and Infrastructure & Services.

Being a Principal Accounting Officer of the District Council, CO is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that business of the District Council is carried out in accordance with the laws to coordinate the activities of the groups of offices. He is responsible for coherent planning, development, effective and efficient functioning of District Council Administration. Detail of formations under his jurisdiction is given below:

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	167.714	478.436
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	01	01	167.714	478.436
4	Foreign Aided Projects (FAP)	-	-	-	-

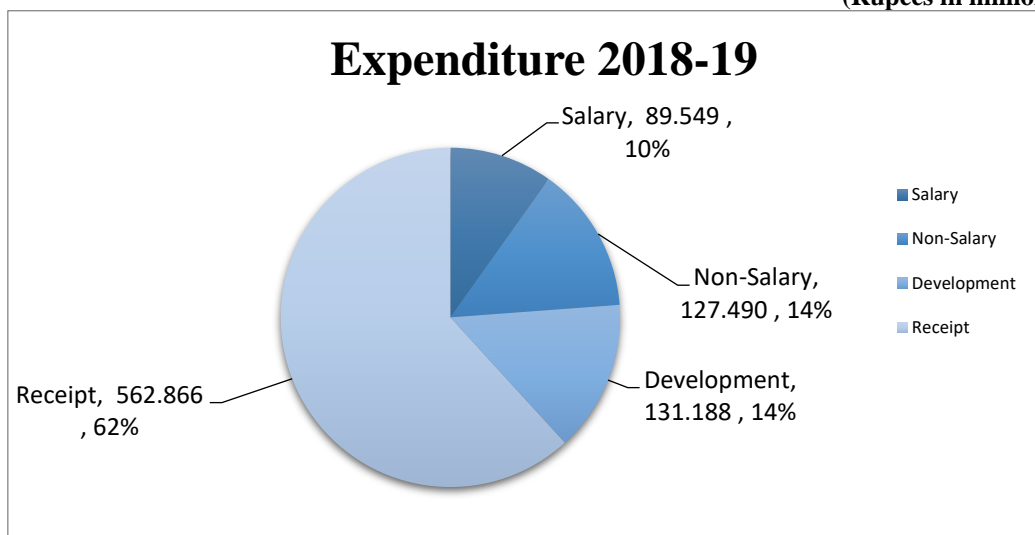
1.2.2 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in million)

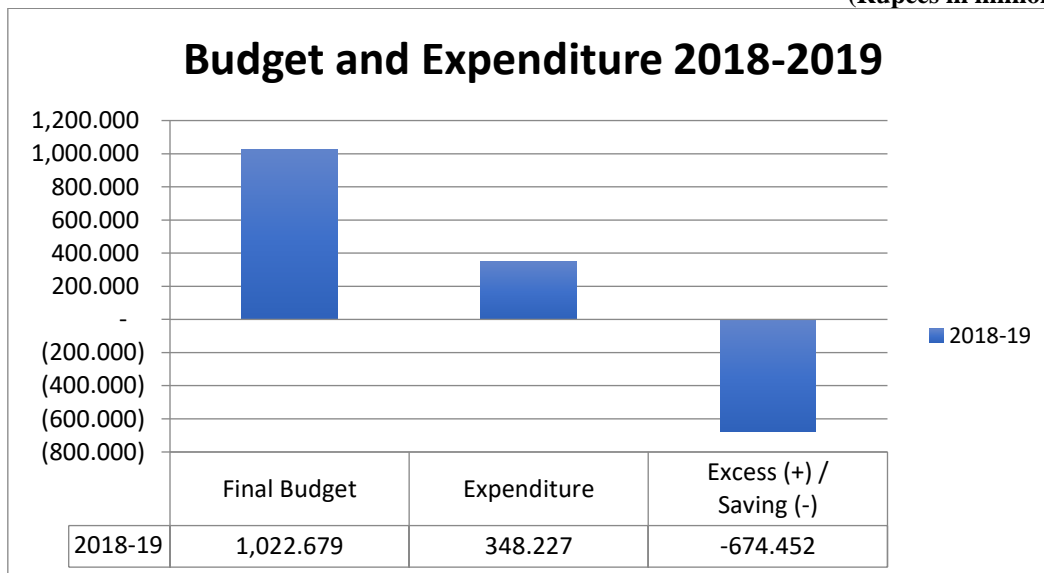
Sr. No.	Description	Detail	Budget	Actual	Lapse	% (Lapse)
1	Non-Development	Salary	126.181	89.549	(36.632)	-29.03%
		Non-Salary	376.498	127.490	(249.008)	-66.14%
		Total	502.679	217.039	(285.640)	-56.82%
2	Development	-	520.000	131.188	(388.812)	-74.77%
Grand Total			1,022.679	348.227	(674.452)	-65.95%
3	Receipts	-	611.674	562.866	(48.808)	-7.98%

(Rupees in million)



As per Annual Accounts 2018-19 of District Council, Bahawalnagar, total final budget (Development & Non-Development) was Rs 1022.679 million. Expenditure of Rs 348.227 million was incurred out of total allocated budget during 2018-19. A lapse of Rs 674.452 million came to the notice of Audit due to inefficient financial management. No plausible explanation was provided by the PAO and management of the District Council (**Annexure-B**).

(Rupees in million)



1.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 447.534 million were raised as a result of this audit. This amount also includes recoverable amount of Rs 217.629 million pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)		
Sr. No.	Classification	Amount (Rs.)
1	Non-Production of record	132.362
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural Irregularities	-
A	HR/Employees related irregularities	34.415
B	Procurement related irregularities	42.975
C	Management of Accounts with Commercial Banks	-
	Total Procedural Irregularities	77.390
4	Value for money and service delivery issues	183.161
5	Others	54.621

1.2.4 Comments on the Status of Compliance with PAC directives

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	31	PAC not constituted

AUDIT PARAS

1.3 Non-Production of Record

1.3.1 Non production of record – Rs 132.362 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 Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”.

Chief Officer District Council, Bahawalnagar did not produce record of Rs 132.362 million of various account heads of expenditure and receipt for the financial year 2018-19. Record was not provided despite repeated written and verbal requests. Detail is given below:

(Rupees in million)		
Sr. No.	Description	Amount
1	Log Books and Tour Programs	1.815
2	Various receipts and expenditure record.	130.547
Total		132.362

Due to weak internal controls, record was not produced for audit verification.

Non production of record created doubts regarding legitimacy of expenditure incurred and receipts realized.

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

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

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

[AIR Para No. 32 & 50]

1.4 Procedural Irregularities

1.4.1 Purchases through non-transparent process and with conflict of interest – Rs 28.115 million

According to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make the loss good.

Chief Officer District Council, Bahawalnagar incurred expenditure of Rs 28.115 million on different purchases from same supplier through quotations during 2018-19. Dateless quotations call letters or spurious dispatch numbers in violation of PPRA Rules, 2014. As per FBR record, suppliers were not active tax payers or black listed except M/S Chaudhary Builders but 65% purchases were made from that supplier in the year. Further, in 65% purchases M/S Chaudhary Builders quoted less rate every time. Sanctions were obtained / granted doubtfully contrary to sanction rules and without involving / consulting relevant officers / officials as per hierarchy.

(Rupees in million)

Sr. No.	Supplier	Amount	% age
1	Chaudhary Builders	18.265	65%
2	Afnan Enterprises	2.029	7%
3	Al-Sana Traders	0.442	2%
4	Asad Traders	1.385	5%
5	Haseeb Enterprises	1.993	7%
6	Hassan Traders	0.045	0%
7	Hayat Enterprises	0.723	3%
8	Riaz Mahmood Shah	1.674	6%
9	Salman Traders	0.819	3%
10	Waheed & Sons	0.741	3%
Total		28.115	

Source: - Abstract from Cash Book maintained by DO(F).

Due to weak internal and financial controls, purchases were made in violation of procurement and payment procedures.

Purchases in violation of PPRA rules and payment procedures resulted in irregular expenditure of Rs 28.115 million.

The matter was reported to the PAO concerned in March, 2020. 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 besides fixing responsibility on the person(s) at fault.

[AIR Para No. 4]

1.4.2 Non reconciliation of collected receipts – Rs 27.471 million

According to Rule 26 (1), (2), (3) and (4) of Punjab Local Governments (Accounts) Rules 2017, the receipts recorded by the accounts officer shall be reconciled on monthly basis with the accounts of the demands and collections record by the collecting officer of a local government.

Chief Officer District Council, Bahawalnagar reported receipts of Rs 44.777 million in demand & collection register and classified income register but as per annual / final accounts receipts of Rs 17.306 million were deposited / credited into District Council Account. Difference of Rs 27.471 million in accounts neither reconciled nor amount was deposited into relevant government account. Contradiction in accounts at two different levels indicated misappropriation. Detail is given below:

(Rupees in million)

Sr. No.	Detail Receipt Head	Income as per Final Account	Income as Per Classified Income Register	Difference
1	C0388008 - License and Permit Fee	1.800	2.743	0.943
2	C0388028 - Fee for change in land use	13.710	14.624	0.914
3	C0388031 - Fine for building violations (irregular land use/ building use)	-	0.016	0.016
4	C0388077 - Advertisement Fee on sign boards of shops/ commercial places	-	0.001	0.001
5	C0388085 - Other rents	-	0.175	0.175
6	C0388096 - NOC Fee	1.796	13.062	11.266
7	Profit Bank	-	14.157	14.157
	Total	17.306	44.778	27.472

Due to weak internal controls, accounts were neither reconciled nor difference of amount was deposited / credited into District Council's account.

Non reconciliation of accounts resulted in misappropriation of receipts of Rs 27.471 million.

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

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

Audit recommends reconciliation of accounts otherwise objected amount be deposited headwise into relevant accounts besides fixing responsibility on the person(s) at fault.

[AIR Para No. 9]

1.4.3 Irregular payment to pensioners without essential verification existence – Rs 27.366 million

According to Rule 6.4 of the Punjab Civil Service Pension Rules, the pension payment orders should be dealt with in accordance with the instructions contained in Subsidiary Treasury Rules and a register of anticipatory pension payment order maintained in the same form prescribed for regular pension. Further, according to Note-1 (d) of Form-5 as mentioned in Rule 6.4, in all cases the Disbursing Officer must at least once a year, require proof, independent of that furnished by the Life Certificate, of the continued existence of the pensioner.

Chief Officer District Council, Bahawalnagar made payments of Rs 27.366 million to pensioners during financial year 2018-19. Payments were made without verification of pensioners and admissibility of pension. Internal audit was not carried out at departmental level on annual basis.

Due to weak financial controls, payment of pension was made without verification and without maintaining essential record.

Payment without essential verification and without maintaining record resulted in doubtful expenditure of Rs 27.366 million.

The matter was reported to the PAO concerned in March, 2020. 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 complete verification of pensioners and post audit of pension payment, under intimation to Audit.

[AIR Para No. 17]

1.4.4 Expenditure in non-compliance of the PPRA Rules – Rs 10.651 million

According to Rule 9 read with Rule 12(1) of PPRA Rules 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

Chief Officer District Council, Bahawalnagar incurred expenditure of Rs 10.651 million on different items by splitting. The management neither made planning for annual proposed procurements as per requirements nor purchases were made through competitive fair tendering process. **Annexure-1/BWN**

Due to financial indiscipline, purchases were made without observing the Punjab Procurement Rules.

Non observance of the Punjab Procurement Rules resulted in irregular expenditure of Rs 10.651 million.

The matter was reported to the PAO concerned in March, 2020. 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. 22]

1.4.5 Irregular payment due to change of cadre – Rs 2.648 million

According to letter No. SO (TIBB) 14 – 14 / 1992 (DGHS) dated 01.10.1992 and No. SOR – III 1 – 14 / 75 dated 17.10.1993, amended rule 11 of appointment & contract rule 1974, “Change of cadre is not allowed except prior approval of the Chief Minister or if so prescribed in the service rules as method of appointment”.

Service record of District Council Bahawalnagar revealed that Mr. Muhammad Sajid Akhtar (Steno) was initially appointed as “export clerk / goods exit clerk” on 02.10.1993 but was adjusted as store keeper on 28.05.1999. Again his adjustment was made against the post of Junior Clerk in Health Department on 13.08.2002. Furthermore he was promoted as stenographer (BS-12) w.e.f. 01.07.2008 against a vacant post in office of the Zila Nazim Bahawalnagar against the line of promotion i.e. Good Exit / Tax Inspector, Assistant Taxation officer and Tax Superintendent. District Council made payment to incumbent of Rs 2.648 million on account of basic pay irregularly due to change of cadre and Rs 463,625 was overpaid due to irregular promotion during the period.

Annexure-2/BWN

Due to non-observing relevant rules, incumbent was promoted by changing cadre without prior approval of the competent authority.

Change of cadre without prior approval of the competent authority resulted in irregular expenditure of Rs 2.648 million and overpayment of Rs 463,625 of basic pay.

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

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

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

[AIR Para No. 36]

1.4.6 Irregular purchase of banners / panaflexs – Rs 2.535 million

According to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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. Further, according to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good the loss.

Chief Officer District Council, Bahawalnagar incurred expenditure of Rs 2.535 million on purchase and fixing of banners / panaflexs during financial year 2018-19. Purchases were made without adopting any tendering process from unregistered firms. Dateless quotations of supply orders were on record. No stock entry of issuance and retringing back of old stock were on record. **Annexure-3/BWN.**

Due to weak financial management, irregular purchase amount of Rs. 2.535 million was misappropriated by showing fake purchases.

Purchase of banners / panaflexs without fulfilling the codal formalitiess and non provision/ maintenance of stock register resulted in misappropriation of Rs 2.535 million.

The matter was reported to the PAO concerned in March, 2020. 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 besides fixing responsibility on the person(s) at fault.

[AIR Para No. 35]

1.4.7 Irregular payments to contingent paid staff – Rs 1.884 million

According to Government of the Punjab, Local Government & Community Development Department letter No. SO. Admn-III(LG)Misc/2015 (P-VI) dated 24.11.17, No. SO. Admn-II(LG)4-84/2007 dated 19.03.18, No. SO. Admn-

III(LG)Misc/2015 (P-VI) dated 28.03.18 and No. SO. Admn-III(LG)Misc/2015 (P-VI) dated 29.05.19, it was directed that no sanitary worker would be recruited on daily wages, contract, regular, leave vacancy and under any mode or pretext by the Local Governments except under Rule 17-A.

Chief Officer District Council, Bahawalnagar made payment of Rs 1.884 million for hiring contingent paid / daily wages staff during financial 2018-19. Hiring process of contingent paid staff held irregular as no documentary evidence was available and provided to the Audit team to ascertain hiring was made after fulfilling all codal formalities.

Due to non observance of government instructions, hiring of contingent paid staff held irregular.

Payment of Rs 1.884 million on daily wages / contingent paid staff without observing any hiring process resulted in irregular expenditure.

The matter was reported to the PAO concerned in March, 2020. 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 getting the expenditure regularized from the competent authority.

[AIR Para No. 14]

1.4.8 Irregular payments through cash instead of crossed cheques – Rs 1.674 million

According to Rule 4 (1) (a) and (b) of the Punjab Local Governments (Accounts) Rules 2017, the mode of making payment from local fund shall be that the payment up to rupees ten thousand may be made in cash. The payment exceeding rupees ten thousand shall be made through crossed and non-negotiable cheque.

Chief Officer District Council, Bahawalnagar made payment of Rs 1.674 million vide cheque No. 8035323475 dated 18.06.19 in favor of Store Keeper for different payments. Cheque was issued in the name of store keeper instead to relevant suppliers in violation of above rule.

Due to malafide intention of the management and weak internal controls, payments were made in cash instead of crossed cheques to relevant suppliers.

Payments made in cash of Rs 1.674 million instead of crossed cheques resulted in violation of rules further it created doubts about authenticity of the process.

The matter was reported to the PAO concerned in March, 2020. 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 matters at appropriate level besides fixing responsibility on the person(s) at fault.

[AIR Para No. 31]

1.4.9 Un-authorized appointment of Legal Advisor and payment thereof – Rs 1.365 million

According to term & condition No.4 of letter No.Admn-III:2-1/2012/829 dated 20th February, 2012 issued from Government of the Punjab Law & Parliamentary Affairs Department the officer who engages a private council or legal advisor without prior approval of the govt. or who allows a legal advisor to serve the local government after the expiry of the term of his appointment without such approval shall be responsible to make payment of fee or remuneration from his own pocket, and shall also be liable to action in accordance with law.

Chairman District Council, Bahawalnagar appointed legal advisor on 1.0.2017 without approval of the Law Department and made payment of Rs 1.365 million on account of remuneration to legal advisor till 29.04.2019. A decision was also passed by Secretary Law & Parliamentary Affairs about unauthorized appointment with the direction that payment had to be paid from the personal pocket of appointing authority rather than from funds of District Council (Para 12(b) of letter dated 19.12.2017).

Due to willful negligence, payment was made to legal advisor from local fund and direction of the Secretary of Law & Parliamentary Affairs were not followed.

Payment in violation of directions of Secretary Law & Parliamentary Affairs resulted in unauthorized expenditure of Rs 1.365 million.

The matter was reported to the PAO concerned in March, 2020. 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 recovery of said amount from the concerned.

[AIR Para No. 43]

1.4.10 Non recovery of pension contribution – Rs 1.152 million

According to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

Chief Officer District Council, Bahawalnagar did not recover / collect pension contribution of Rs 1.152 million from seventeen (17) employees who were working in different Union Councils during financial year 2018-19.

Due to weak administrative controls, pension contribution was not recovered from the concerned.

Non recovery of pension contribution resulted in loss of Rs 1.152 million.

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

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

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

[AIR Para No. 13]

1.5 Value for Money and Service Delivery Issues

1.5.1 Non realization of receipts as per targets – Rs 102.226 million

According to Rule 47 of the Punjab Local Governments (Budget) Rules, 2017 (1) and (3) 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. The revised targets of receipts, if any, shall be communicated by the head of finance to the collecting officers and heads of offices.

Chief Officer District Council, Bahawalnagar fixed revenue targets of Rs 113.478 million for the financial year 2018-19. Only receipts of Rs 11.252 million were realized against the revenue targets. Receipts of Rs 102.226 million (90% of total targets) were made deferred due to inefficiency of the management and lack of planning. **Annexure-4/BWN.**

Due to inefficiency of management and collection staff, receipts were not realized.

Non achievement of targets resulted in loss of Rs 102.226 million to government.

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

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

Audit recommends realization of pending receipts besides fixing responsibility on the person(s) at fault and inclusion of balances in next year budget.

[AIR Para No. 1]

1.5.2 Establishment of land sub-divisions and housing schemes without payment of requisite fees – Rs 35.146 million

According to Rule 4, 37 & 38 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the developer shall submit an application to the TMA, for seeking preliminary planning permission for a scheme before initiating any planning or development activity and shall pay the prescribed fee. Further Rule

42 (g) a developer shall get approval of design and specifications of water supply, sewerage, drainage system, electricity and street light network, road network, solid waste management system, in accordance with these rules from the concerned departments.

Contrary to above sixty (60) land subdivisions and housing schemes were established in jurisdiction of District Council Bahawalnagar without any payment of requisite fees amounting to Rs 32.278 million in financial year 2018-19. Moreover, approval of forty (40) land subdivisions and housing schemes made without recovery of balance amount of Rs 2.868 million on account of different fees. **Annexure-5/BWN**

(Rupees in million)

Sr. No.	Description	Amount
1	Fee from unapproved sixty (60) Land Subdivision and Housing Schemes	32.278
2	Remaining Fee from approved forty (40) land subdivisions and housing schemes	2.868
Total		35.146

Due to weak administrative controls, land subdivision and housing schemes were developed without payment of requisite fees.

Non-recovery of fees from the owners / developers resulted in loss of Rs 35.146 million.

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

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

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

[AIR Para No. 2 & 3]

1.5.3 Non-recovery of rent / rates at competitive market rates – Rs 34.662 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. Further 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 rented out shops, provided services and levied taxes for the year 2018-19, but the management did not make due planning and efforts for collection of various taxes of Rs 34.662 million from the concerned. Management neither recovered the dues at current market rates nor reauctioned the shops and plots of expired leases at competitive market rates. Detail is given below:

(Rupees in million)		
Sr. No.	Description	Amount
1	Monthly Rent of Shops / Plots at auctioned rates	1.263
2	Loss due to less rates than prevailing market rates	24.462
3	Loss due to non-recovery of water rates	8.937
Total		34.662

Due to inefficiency of the management and collection staff, due amounts were not recovered from the concerned.

Non recovery of rent, rates and taxes resulted in loss of Rs 34.662 million.

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

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

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

[AIR Para No. 18, 19 & 20]

1.5.4 Non recovery cost of land and development charges from dwelling units of Kachi Abadies – Rs 11.127 million

According to Board of Revenue letter No. DG(KA)BOR/8-200/2012 dated 22.11.2012, the grace period for imposition of penalty of delay in payments will be up to 30.06.2013. Thereafter, current valuation table rates will be charged.

Government of the Punjab declared an area of 540.20 kanals as Kachi Abadies in the jurisdiction of District Council. Chief Officer did not make due efforts for recovery of cost of land and development charges of Rs 11.127 million from the declared Kachi Abadies. Detail is given below:

(Rupees in million)

Sr. No.	Name of Kachi Abadi	Area	Dwelling Units	Total Demand	Total Recovery	Balance Amount
1	Sadiq Pura	16 K	43	0.251	0.193	0.057
2	Muhammad Pura	64 K	150	1.366	0.672	0.694
3	Madni Colony	181 K	574	3.840	2.152	1.688
4	Qazafi Basti	44 K	115	0.822	0.585	0.236
5	Pathan Colony	79 K - 4 M	205	4.414	0.207	4.207
6	Christian Colony	64 K	72	3.532	0.168	3.364
7	Azafi Basti	92 K	102	1.113	0.233	0.880
Total		540 K - 4 M	1261	15.337	4.210	11.127

Due to weak administrative controls, outstanding dues of kachi abadies were not recovered.

Non recovery of cost of land and development charges resulted in loss of Rs 11.127 million.

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

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

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

[AIR Para No. 15]

1.6 Others

1.6.1 Un-justified expenditure on sports gala – Rs 7.394 million

According to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further according to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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 District Council, Bahawalnagar incurred expenditure of Rs 7.394 million on “Sports Gala” without fulfilling codal formalities during financial year 2018-19. 31% funds were expended on self-publicity by purchasing and fixing of banners, penaflexes and steamers with slogan of “Deputy Commissioner Sports Gala”. Meal was shown served to 1,779 persons @ Rs 375 per head without mentioning dates and list of persons. As per record 500 invitation cards were printed but meal was charged for 1,779 persons resulting in excess charging of Rs 479,625 (1,779-500=1,279x375). Detail of number of teams participated along with number of players, types of games to be held, matches schedule etc. was also not provided to justify the issuance of sports material and kits etc. Further, stock entry, issuance and return of items and material after event was not on record. **Annexure-6/BWN**.

Due to malafide intention of the management and weak internal controls, expenditure was incurred in doubtful manners.

Incurring expenditure without observing codal formalities resulted in misuse and wastage of public funds amounting Rs 7.394 million.

The matter was reported to the PAO concerned in March, 2020. 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 matters at appropriate level and recovery of excess amount from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 30]

1.6.2 Non accountal of consumable items into stock – Rs 5.374 million

According to rule 15.4 & 15.5 of PFR Vol-1, all material received must be taken into stock and its issuance be shown accordingly.

Chief Officer District Council, Bahawalnagar incurred expenditure of Rs 5.374 million on purchase of different consumable items during 2018-19. Purchased items were neither taken into relevant stock register nor consumption details of the same was shown to audit. **Annexure-7/BWN**

Due to weak financial management, issuance of material without indents and non accountal of consumable items in the books of accounts was due to financial indiscipline.

Non accountal and issuance of consumable stock resulted in misappropriation of Rs 5.374 million

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

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

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

[AIR Para No. 28 & 29]

1.6.3 Over payment due to use of below standard bricks – Rs 4.077 million

According to direction issued by Deputy Secretary (C&W) Lahore dated 28.07.2015 to all commissioners/ DCOs in Punjab for insuring the supply of bricks of standard specification (strength and size). Further, as per sanction 801 & 1041-8 of standard specification for road and bridges construction 1971 the crushing strength of normal brick was 2000 PSL. Moreover according to Finance

Department's material rate of item No. 0.07.001, the standard size of brick was 9"x4-1/2"x3". Further 7% to 14% deduction should be made from the rates.

Chief Officer District Council, Bahawalnagar made payments to various contractors without ensuring availability of lab test report and BOQs of using 1st class bricks of standard size. Despite lack of proof of standard quality and size department made payments without mandatory deduction of 7% to 14% of Rs 4.077 million on account of brick work during 2018-19. Detail is given **Annexure-8/BWN**

Due to weak internal controls and negligence, over payment was made for below standards bricks.

Payment of full rates for below standard bricks resulted in excess payment of Rs 4.077 million

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

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

Audit recommends provision of evidences of standard quality bricks or recovery from the concerned on prescribed rate besides fixing responsibility on the person(s) at fault.

[AIR Para No. 41]

1.6.4 Un-justified expenditure on different events – Rs 3.711 million

According to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

Chief Officer District Council, Bahawalnagar incurred expenditure of Rs 3.711 million on unjustified purchase of sweets, fruit, flexes and on lighting for arranging different events during 2018-19. Quotaion were called every time from same supplier to avoid PPRA rule. Further no detail of participants of event, distribution record of purchase items was on record. **Annexure-9/BWN**

Due to weak internal controls expenditure of Rs. 3.711 million was incurred without accountal of the stock.

Incurring expenditure without fulfillment of codal formalities resuted into unjustified expenditure of Rs. 3.711 million.

The matter was reported to the PAO concerned in March, 2020. 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 matters at appropriate level besides fixing responsibility on the person(s) at fault.

[AIR Para No. 26]

1.6.5 Doubtful expenditure on repair of transformers and electric motors – Rs 1.914 million

According to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the drawing and disbursing officer shall be responsible the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further according to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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 District Council, Bahawalnagar incurred expenditure of Rs 1.914 million on repair of transformers, electric motors and machinery items during 2018-19 which held doubtful subject to following observations.

Annexure-10/BWN.

1. Expenditure was made without NOC from WAPDA.
2. Quotations letters were of same dates of all suppliers of different tehsils and preparation of estimates by DO (I&S) in same dates of all purchases during the financial year.
3. All repairs were carried out mostly for same nature fault i.e. burning of electric motors and repair work was carried out through an irrelevant

person, contractor / supplier by paying different labour charges. Further higher rates were charged as compared to MC Donga Bonga which resulted in excess payment of Rs 869,953.

4. History sheets / repair registers were not produced to verify genuineness of the expenditure.

Due to weak internal controls, expenditure was incurred in doubtful manner.

Incurring expenditure in doubtful manners resulted in unjustified expenditure of Rs 1.914 million.

The matter was reported to the PAO concerned in March, 2020. 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 excess / overpaid amount from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 27]

1.6.6 Non-imposition of penalty for late completion of works – Rs 1.768 million

According to Clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer In charge may decide, for delay in completion of work.

Chief Officer District Council, Bahawalnagar did not imposed penalty @ 1% of Rs 1.768 million against contractors who failed complete the allotted development work within stipulated time. **Annexure-11/ BWN.**

Due to weak administrative controls, penalties were not imposed on the contractors for late completion of works.

Non imposition of penalty for late completion of works resulted in loss as well as violation of rules and abnormal delay in completion of development work.

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

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

Audit recommends recovery from the concerned for abnormal delay and fixing responsibility on the person(s) at fault.

[AIR Para No. 40]

1.6.7 Less deduction of Shrinkage from earthwork – Rs 1.747 million

According to the direction in chapter 3 of MRS “Earthwork (Excavation and Embankment)” for Earth Work (Excavation & Embankment at Serial No. 2 sub clause No. (a), deduction for settlement from the bank measurement when the earth work is done by machine, deduction of shrinkage of 3% to 6% should be agreed to with the contractor.

Chief Officer District Council, Bahawalnagar allowed payment of earthwork without deduction of shrinkage charges @ 6% for Rs 1.747 million in various construction works during 2018-19. Detail is in **Annexure-12/ BWN**.

Due to weak internal control, shrinkage was not deducted from the payments.

Non deduction of shrinkage resulted in excess payments and loss to the Government of Rs 1.747 million.

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

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

Audit recommends recovery of overpaid amount besides appropriate action against the person(s) at fault.

[AIR Para No. 39]

1.6.8 Doubtful expenditure on repair & renovation of houses – Rs 1.165 million

According to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

Chief Officer District Council, Bahawalnagar incurred expenditure of Rs 1.165 million on renovation of houses of two employees which held doubtful due to following reasons. **Annexure-13/BWN.**

1. Expenditure was made in excess of annual repair entitlement of Rs 50,000, without booking relevant account head of “annual repair of buildings” and by violating the austerity measures.
2. Purchases were made through quotations instead of tender process of competitive bidding in violation of PPRA Rules, 2014.
3. Expenditure was made without fulfilling codal formalities of annual repair of buildings and without involving / consulting relevant officers / officials as per hierarchy.

Due to malafide intention of the management, expenditure was incurred in doubtful manner.

Incurring expenditure without observing rules and payment procedures resulted in doubtful expenditure of Rs 1.165 million.

The matter was reported to the PAO concerned in March, 2020. 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 besides fixing responsibility on the person(s) at fault.

[AIR Para No. 25]

2. District Council Bahawalpur

Chapter 2.1

Sectoral Analysis

i. Analysis of Financial Resources.

To achieve target assigned to PAO by Government of the Punjab, financial resources as given below were made available to CO, District Council BWP, during financial year 2018-19.

(Rupees in million)

Sr. No.	Description	Detail	Budget	Actual	Lapse	% (Lapse)
1	Non-Development	Salary	103.937	101.722	(2.215)	-2.13%
		Non-Salary	130.967	110.870	(20.097)	-15.35%
		Total	234.904	212.592	(22.312)	-9.50%
2	Development	-	167.393	161.404	(5.989)	-3.58%
Grand Total			402.297	373.996	(28.301)	-7.03%
3	Receipts	-	601.078	652.993	51.915	8.64%

*Source: Annual Accounts 2018-19

Development includes different schemes for construction of metal roads, solings, water supply & sewerage lines and buildings etc. Some schemes could not be completed and an amount of Rs 5.989 million lapsed during the year 2018-19.

An Amount of Rs 234.904 million was allocated for non-development budget out of which expenditure of Rs 212.592 million was incurred with lapse of Rs 22.312 million (9.50%).

Financial data shows that the PAO failed to ensure maximum utilization of funds. It indicated towards poor planning and poor financial management of also the concerned. Further, it also reflected that the management could not prepare rational budget and failed to meet with the targets of revenue collection and an amount of Rs 28.301 million lapsed.

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council Bahawalpur was made on the basis of various targets determined for the financial year 2018-19.

Status regarding Targets and their achievements:

(Rupees in million)

Sr. No.	Sub Indicators	Target 2018-19	Achievement 2018-19	Short / less realization	%age of Shortfall
1	License and Permit Fee	5.500	5.113	(0.387)	-7.04%
2	Sewerage Fee/ Charges/ Nali Tax	1.200	1.082	(0.118)	-9.83%
3	Registration/ Enlistment of Contractors	2.000	0.000	(2.000)	-100.00%
4	Tender Fee	2.500	1.962	(0.538)	-21.52%
5	Advertisement Fee on billboards/ hoardings	6.500	1.483	(5.017)	-77.18%
6	Advertisement Fee on sign boards of shops/ commercial places	3.500	0.461	(3.039)	-86.83%
7	Rent of Municipal Property 0 Shops	0.368	0.047	(0.321)	-87.23%
8	Road cutting charges	0.100	0.000	(0.100)	-100.00%
9	Copying Fee	0.100	0.000	(0.100)	-100.00%
	Total	21.768	10.148	(11.620)	-53.38%

*Source: Data received from CO, (DC) Bahawalpur.

The above table of receipts heads shows that an amount of Rs 21.768 million was targeted / expected for various revenue sources during financial year 2018-19. Out of which Rs 10.148 million was realized resulting in less realization of Rs 11.620 million (53.38%). Less utilization of funds, less realization of revenue, weak monitoring and poor need assessment resulted in less achievement of set targets.

iii. Service Delivery Issues

From the data analysis of District Council, it could be noticed that management did nothing 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 District Council Authorities neglected regulating the dangerous and offensive articles, organizing cattle fairs, promotion of sports & sports persons and provision of relief for the widows, orphans, poor and disable persons in setting the targets. No action was taken against the illegal housing schemes during the year.

iv. Serious Financial Irregularities and Findings

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

- i. Procedural irregularities amounting to Rs 24.953 million were noticed in 04 cases.
- ii. Value for Money and Service Delivery Issues involving Rs 4,152.141 million were noticed in 05 cases.
- iii. Other issues involving an amount of Rs 635.172 million were noticed in 12 cases.

v. Expectation Analysis and Remedial Measures

In view of the above, District Council, Bahawalpur failed to prepare authentic budget as per needs and optimal utilization. Funds particularly for purchase of furniture, equipment and machinery remained less -utilized due to inefficiency of the management in the area of financial planning. It is also concluded that District Council failed to achieve the targets and deliver the services as intended in the PLGA, 2013. Most of the targets were not achieved during 2018-19.

Suggestion / Remedial Measures

- Strengthening the internal controls, adopting and following strong regulatory framework, fair tendering and judicious use of funds.
- Recruitment against vacant posts should be made.
- Ensuring proper monitoring of all activities and realization of targeted receipts.
- Ensuring proper planning and carrying out accurate need assessment for optimal utilization of funds.
- Introducing information management systemen to streamline day to day work and to keep pace with the modern world.

Chapter 2.2

District Council, Bahawalpur

2.2.1 Introduction

District Council, Bahawalpur was established on 01.01.2017 under Punjab Local Government Act, 2013. District Council, is body corporate having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and to sue and be sued in their names.

The Chief Officer is the PAO of District Council and he/she manages functions of the District Council through four offices i.e. Planning, Finance, Regulation and Infrastructure & Services.

Being a Principal Accounting Officer of the District Council, CO is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that business of the District Council is carried out in accordance with the laws. He is responsible and to coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Council Administration. Detail of formation under his jurisdiction is given below:

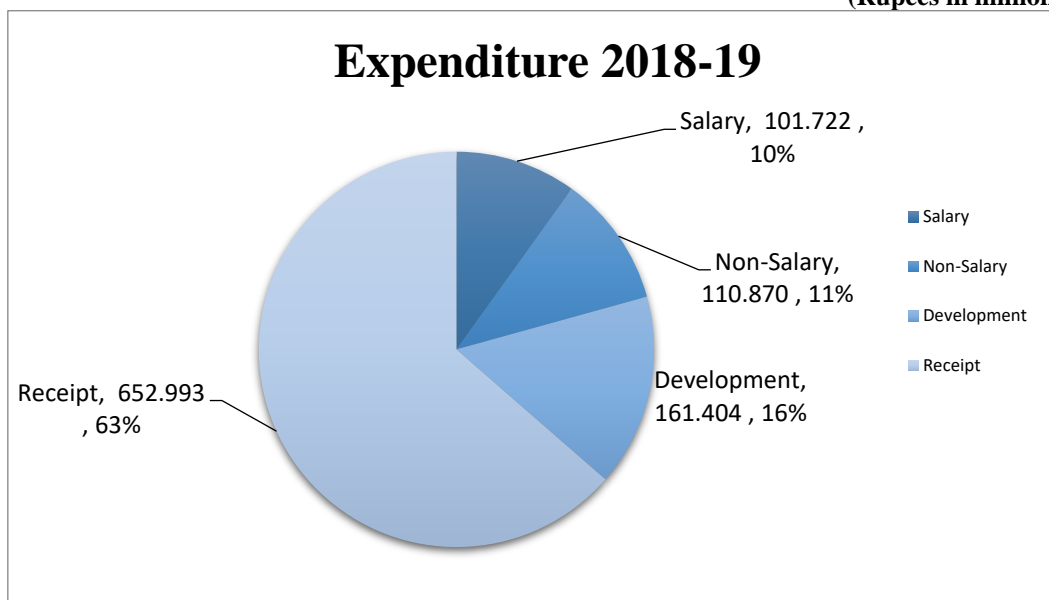
(Rupees in Million)					
Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	128.332	42.368
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	01	01	128.332	42.368
4	Foreign Aided Projects (FAP)	-	-	-	-

2.2.2 Comments on Budget and Accounts (Variance Analysis)

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

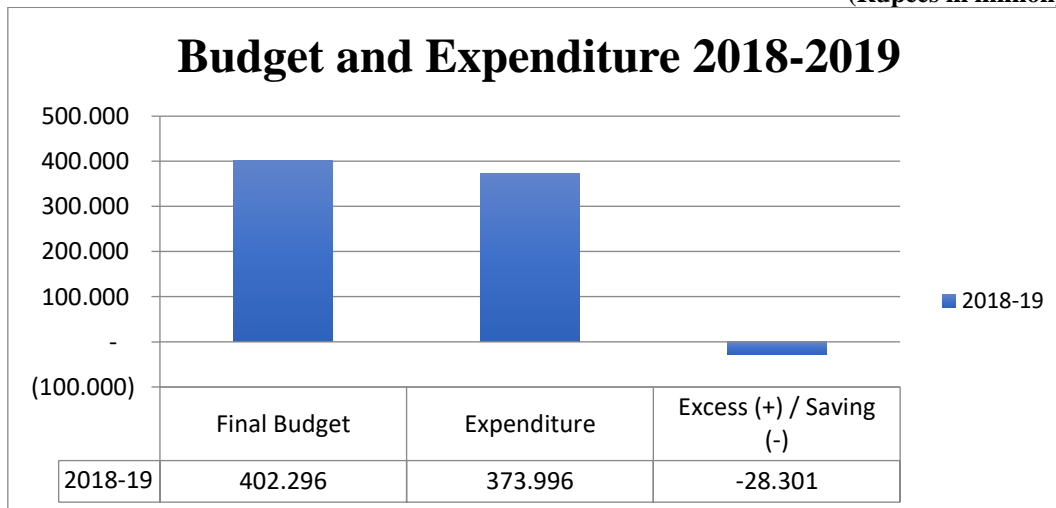
(Rupees in million)						
Sr. No.	Description	Detail	Budget	Actual	Lapse	% (Lapse)
1	Non-Development	Salary	103.937	101.722	(2.215)	-2.13%
		Non-Salary	130.967	110.870	(20.097)	-15.35%
		Total	234.904	212.592	(22.312)	-9.50%
2	Development	-	167.393	161.404	(5.989)	-3.58%
Grand Total			402.297	373.996	(28.301)	-7.03%
3	Receipts	-	601.078	652.993	51.915	8.64%

(Rupees in million)



As per Annual Accounts 2018-19 of District Council, Bahawalpur, total final budget (Development & Non-Development) was Rs 402.297 million. Against the final budget, total expenditure of Rs 373.996 million was incurred during 2018-19. A lapse of Rs 28.301 million came to the notice of Audit due to inefficient financial management. No plausible explanation was provided by the PAO and management of the District Council (**Annexure-B**).

(Rupees in million)



2.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 4,812.266 million was raised as a result of this audit. This amount also includes recoverable amount of Rs 95.112 million pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)		
Sr. No.	Classification	Amount (Rs.)
1	Non-Production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural Irregularities	-
A	HR/Employees related irregularities	1.567
B	Procurement related irregularities	10.470
C	Management of Accounts with Commercial Banks	-
	Total Procedural Irregularities	12.037
4	Value for money and service delivery issues	4,152.141
5	Others	648.088

2.2.4 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 so far.

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

AUDIT PARAS

2.3 Procedural Irregularities

2.3.1 Non-compliance of the PPRA Rules – Rs 10.470 million

According to Rule 9 read with Rule 12(1) of PPRA Rules 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA’S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned”.

Chief Officer District Council, Bahawalpur incurred expenditure of Rs 10.470 million on different items by splitting the indents and violating procurement rules. The management neither made planning for annual proposed procurements as per requirements nor purchases were made through competitive fair tendering process. Detail of purchases is given below:

(Rupees in million)		
Sr. No	Description	Expenditure
1	Stationery	0.548
2	Purchase of drugs	0.594
3	Cost of other stores	0.622
4	Exhibitions, fairs and other national celebrations	3.263
5	Sports	0.138
6	IT Equipment	0.793
7	Purchase of plant & machinery	1.691
8	Electrification plumbing	0.550
9	Machinery and equipment	0.701
10	Water filtration plant	0.793
11	Others	0.776
Total		10.470

Due to weak financial management, purchases were made without observing the Punjab Procurement Rules.

Non observance of the Punjab Procurement Rules resulted in irregular expenditure of Rs 10.470 million.

The matter was reported to the CO concerned in 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 from the competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para No. 27]

2.3.2 Non reconciliation of expenditure with Accounts Office – Rs 10.419 million

According to Rule 15 (e) of the Punjab Local Governments (Accounts) Rules 2017, the drawing and disbursing officer prepare monthly and annual statements of expenditure and reconcile the figures with those of the accounts officer and the bank concerned. Remove the discrepancies (if any) pointed out in reconciliation with the account office and the bank and bring the matter to the notice of the Chief Officer indicating the amount involved and the employee from whom the amount shall be recovered.

Chief Officer District Council, Bahawalpur neither prepared reconciled monthly and annual statements of expenditure nor justified the difference in figures with the accounts office for the financial year 2018-19. Non reconciliation of accounts produced difference of Rs 10.419 million in cash book and monthly accounts. Detail is in **Annexure-1/BWP**.

Due to weak financial management, expenditure was not reconciled with figures of Accounts Office.

Non reconciliation of record resulted in difference of Rs 10.419 million.

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

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

Audit recommends preparation of reconciliation statements of expenditure and receipts besides fixing responsibility on the person(s) at fault.

[AIR Para No. 35]

2.3.3 Award of contracts to non-participant bidders – Rs 2.497 million

As per rule 30 of PPRA rules 2014 (2) all bids shall be opened publicly in the presence of the bidders or their representatives who may choose to be present, at the time and place announced prior to the bidding and the procuring agency shall read aloud the unit price as well as the bid amount and shall record the minutes of the bid opening. (3) All bidders in attendance at the time of opening of the bids shall sign an attendance sheet. (4) The bids submitted after the closing time prescribed shall be rejected and returned without being opened.

Chief Officer District Council, Bahawalpur awarded contracts of works valuing Rs 2.497 million to non-participant bidders. Attendance sheets showed that the tenders were allotted to bidders, who did not participate in the bid opening process. Detail is given below:

(Rupees in million)

Work No	Name of Work	Contractor Name	Contract Cost	Work order Date	Expenditure up to
1	Construction of Soling Malik Mubeen Channer to Malik Allah Ditta Channer, Mouza Ghulam Muhammad Channer UC No.14	Hamid Mehmood	0.128	9/4/2019	0.128
2	Construction of Soling Akhtar Abbasi Dera to Basti Haji Khair M. Goth Ghani UC.No.14	Hamid Mehmood	0.132	9/4/2019	0.128
3	Construction of Soling Goth Ghani Road to Basti Abdul Razaque Anjum Minhas Goth Ghani UC No.14	Hamid Mehmood	0.255	9/4/2019	0.255
4	Construction of Soling Qasim Khan House to Khadim Khan Abbasi House Mouza Chandrani Gharbi UC No.14	M.Arshad	0.099	9/4/2019	0.099
5	Construction of Soling Basti Maher Mehboob Mouza Mari Meer Muhammad UC No.16	Hamid Mehmood	0.836	9/4/2019	0.836
6	Construction of Soling Basti Nonari, Mouza Wahi Shah Muhammad UC No.16	Hamid Mehmood	0.295	-	0.253
7	Construction of Soling Basti Balouchan Mouza Wahi Shah Muhammad UC No.16	Hamid Mehmood	0.255	9/4/2019	0.255
8	Construction of Soling Chak No.66/F UC No.24	Danish akhtar	0.498	-	0.499
Total			2.497	0.262	2.452

Due to weak financial management, allotment of tenders was made to non-participant bidders.

Award of tenders without participation of bidders resulted in irregular expenditure of Rs 2.497 million.

The matter was reported to the CO concerned in 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 from the competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para No. 4]

2.3.4 Non collection of pension contribution from defunct TMA – Rs 1.567 million

According to Para 4(iii) of the Government of Punjab Local Government & Rural Development Department Letter No. SOIV(LG)1-10/2002 dated 14.04.2004, “the pension fund has precedence over the development fund. Therefore, if the problem still persists, an appropriate amount from the development fund (other than that reserved for CCB) may be re-appropriated to pension fund under the relevant provisions of the PDG & TMA Budget Rules, 2003.

Chief Officer District Council, Bahawalpur did not collect outstanding amount of pension contribution of Rs 1.567 million. The management did not make serious efforts for collection of outstanding amounts from defunct TMA Ahmedpur East.

Due to weak financial and administrative controls, outstanding amount of pension contribution was not realized.

Payment of pension to concerned employees out of District Council fund without collecting of outstanding amount from the defunct TMA resulted in loss of Rs 1.567 million.

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

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

Audit recommends recovery from the concerned besides initiating disciplinary proceedings against the person(s) at fault.

[AIR Para No. 5]

2.4 Value for Money and Service Delivery Issues

2.4.1 Non transfer of property and non-submission of mortgage deed – Rs 4,044.688 million

According to Section 17 (e) & (f) and Section 42 (h) of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit a transfer deed in accordance with Form B, for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority. (i) The area reserved for roads, open space, park and solid waste management, (ii) One percent of the area under land sub-division for public buildings, excluding the area of mosque and (iii) A developer shall submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works.

Chief Officer did not make due efforts for transfer of area of roads, parks, open space, solid waste management and public buildings, to District Council from the owners of various land sub divisions and housing schemes. Similarly mortgage deed equal to 20% of saleable area was also not obtained. The function of sale and development was continued in these schemes without submission of transfer and mortgage deed amounting to Rs 4044.688 million in name of department. So, chances of sale of these areas by the owners / developers could not be ruled out.

(Rupees in million)

Sr. No.	Detail of schemes	Amount of Land to be Transfer	Amount of Mortgage Deed
1	Eight (08) Land Subdivision and Housing Schemes	1703.198	515.524
2	Forty-Two (42) Land Subdivision and Housing Schemes	1,472.000	353.966
Sub-Total		3,175.198	869.49
G.Total			4044.688

Due to weak internal controls, neither property was transferred nor mortgage deed was executed.

Non transfer of property and non-execution of mortgage deed in the name of District Council resulted in loss of Rs 4063.752 million.

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

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

Audit recommends for transferring of land and submission of mortgage deed in the name of District Council besides initiating actions against the person (s) at fault.

[AIR Para No. 20 & 22]

2.4.2 Establishment of land sub divisions and housing schemes without payment of requisite fees – Rs 50.127 million

According to Rule 4, 37 & 38 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the developer shall submit an application to the TMA, for seeking preliminary planning permission for a scheme before initiating any planning or development activity and shall pay the prescribed fee. Further as per Rule 42 (g) a developer shall get approval of design and specifications of water supply, sewerage, drainage system, electricity and street light network, road network, solid waste management system, in accordance with these rules from the concerned departments. Furthermore, according to Rule 44 (a) A developer shall submit rupees one thousand as a scrutiny fee. Moreover, according to Rule 46 (6) A developer is required to deposit sub-division fee and the land use conversion fee on prescribed rates (if applicable).

The Chief Officer did not take notice for establishment of eight (08) illegal land subdivisions and housing schemes by the owners / developers. Land subdivision and housing schemes were developed without payment of requisite fees amounting to Rs 50.127 million to the quarter concerned. Detail is given below:

(Rupees in million)

Sr. No.	Name of Housing Scheme/Land Sub Division	Name of Owner	Area in Kanals	Total Admissible Fee	Total Paid	Remaining
1	Government Employees Cooperative Societies Limited Chak No.07/BC Tehsil Bahawalpur Saddar		3191.49	47.124	-	47.124
2	Usman Garden Land Sub Division Scheme Chak No.108/DB Tehsil Yazman.	Muhammad Uzair Javeed S/O Abdul Rasheed	39.42	0.322	-	0.322
3	Canal View Land Sub Division Scheme Chak No.101/DNB Tehsil Yazman.	Rana Aqeel	84	0.975	-	0.975

Sr. No.	Name of Housing Scheme/Land Sub Division	Name of Owner	Area in Kanals	Total Admissible Fee	Total Paid	Remaining
4	Habbib Town Land Sub Division Scheme Chak No.113/DNB Tehsil Yazman.	Taj Muhammad S/O Muhammad Boota	64	0.810	-	0.810
5	Hoorain Marketing Land Sub Division Scheme Mouza Mehrab wala Tehsil Ahmed Pur East.	Mian Muhammad Usman Abbasi	32	0.266	-	0.266
6	Saeed Garden Land Sub Division Scheme Chak No.17/FW Tehsil Hasilpur.	Zulfiqar Ali S/O Mukhtar Ahmad	38.75	0.285	-	0.285
7	Zain City Land Sub Division Scheme Chak No.191/M Tehsil Hasilpur.	Akbar Ali S/O Muhammad Sharif	31.75	0.211	-	0.211
8	Ali Town Land Sub Division Scheme Choona Wala Tehsil Hasilpur.		20	0.133	-	0.133
Total				50.127	-	50.127

Due to weak administrative controls, management neither recovered the required fees from concerned nor make due efforts to stop the development work at site.

Non-recovery of fee from the concerned resulted in loss of Rs 50.127 million.

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

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

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

[AIR Para No. 19]

2.4.3 Non-realization of Immovable Property Tax (IPT) – Rs 25.174 million

According to Rule 60 (1) (e) of Punjab Land Use (Classification, Reclassification and Redevelopment) 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 30.06.2015 in Para No. 5, TMA was directed to recover conversion fee from the educational and healthcare institutions.

Chief Officer District Council, Bahawalpur did not collect immovable property tax (IPT) of Rs 25.176 million from the owners of Government Employees Cooperative Society, Bahawalpur. The society was established in the year 1982 with an area of 1972.42 kanal valuing Rs 1,276,400 per Kanal. Due efforts were not made for recovery of tax since its establishment.

Due to weak internal controls, immovable property tax fee was not recovered.

Non recovery of immovable property tax resulted in loss of Rs 25.174 million.

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

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

Audit recommends recovery of Rs 25.174 million besides fixing responsibility on the person(s) at fault.

[AIR Para No. 29]

2.4.4 Non-realization of map and conversion fee Rs - 20.532 million

According to Rule 60 (1) (e) of Punjab Land Use (Classification, Reclassification and Redevelopment) 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 30.06.2015 in Para No. 5, TMA was directed to recover conversion fee from the educational and healthcare institutions.

Chief Officer District Council, Bahawalpur did not collect building map fee and conversion fee of Rs 20.532 million from the owners of Commercial Buildings, Petrol Pumps, Marriage Halls Industrial Units, Private Schools and Hospitals. Businesses were being done without payment of mandatory fees in violation of rules. Detail is given below:

(Rupees in million)

Sr. No.	Name of Tehsil	Commercial Building		Petrol Pump		Marriage Lawn		Industrial Unit		School		Hospital		Total
		C Fee	B Fee	C Fee	B Fee	C Fee	B Fee	C Fee	B Fee	C Fee	B Fee	C Fee	B Fee	
1	BWP Saddar	0.032	0.103	0.153	0.105	1.539	0.408	0.361	2.232	-	-	-	-	4.934
2	Yazman	0.059	0.387	-	-	-	-	0.423	2.614	1.221	2.195	0.207	0.306	7.411
3	Ahmedpur East	0.093	0.569	0.597	0.840	-	-	-	-	1.621	2.178	0.106	0.175	6.178
4	Hasilpur	0.033	0.147	0.025	0.245	-	-	-	-	0.550	0.674	0.090	0.245	2.009
	Total	0.216	1.206	0.775	1.190	1.539	0.408	0.784	4.846	3.391	5.047	0.403	0.726	20.532

Due to weak managerial and internal controls, recovery of Rs. 20.532 million was not made from the owners of the private buildings on account of map and conversion fee.

Non recovery of map and conversion fee resulted in loss of Rs 20.532 million to District Council Fund.

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

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

Audit recommends recovery of Rs 20.534 million besides fixing responsibility on the person(s) at fault.

[AIR Para No. 25]

2.4.5 Non realization of receipts as per targets – Rs 11.620 million

According to Rule 47 of the Punjab Local Governments (Budget) Rules, 2017 (1) and (3) 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. The revised targets of receipts, if any, shall be communicated by the head of finance office to the collecting officers and heads of offices.

Chief Officer District Council, Bahawalpur fixed revenue targets of Rs 21.768 million to increase financial reserves for the financial year 2018-19. The management neither prepared action plan nor organized its available resources for achievement of targets. Only receipt of Rs 10.148 million was realized against the targets. Receipts of Rs 11.620 million were made deferred due to inefficiency of the management and lack of planning.

(Rupees in million)

Sr. No.	Detail Receipt Head	Receipt Target	Recovery	Balance Receipt
1	License and Permit Fee	5.500	5.113	0.387
2	Sewerage Fee/ Charges/ Nali Tax	1.200	1.082	0.118
3	Registration/ Enlistment of Contractors	2.000	-	2.000
4	Tender Fee	2.500	1.962	0.538
5	Advertisement Fee on billboards/ hoardings	6.500	1.483	5.017
6	Advertisement Fee on sign boards of shops/ commercial places	3.500	0.461	3.039
7	Rent of municipal Property/ Shops	0.368	0.047	0.321
8	Road cutting charges	0.100	-	0.100
9	Copying fee	0.100	-	0.100
	Total	21.768	10.148	11.620

Due to inefficiency of management and collection staff, receipts were not realized.

Non achievement of targets resulted in loss of Rs 11.620 million to government.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends recovery of deferred receipts and inclusion of balances in next year budget besides fixing responsibility on the person(s) at fault.

[AIR Para No. 1]

2.5 Others

2.5.1 Unauthorized use of non-development fund for development purpose – Rs 204.705 million

According to Rule 9 of the Punjab Local Government (Budget) Rules, 2017, (5) the conditional grants from the Government or any other local government shall be shown separately and according to Rule 13 (4) of the Punjab Local Government Act 2013, the heads of offices shall be responsible for maintenance of departmental accounts of receipts and expenditure, custody of record and books of accounts and reconciliation of the same with accounts of all conditional grants shall be budgeted and utilized in accordance with the conditions of the grant.

Chief Officer District Council, Bahawalpur incurred expenditure for development purpose out of non-development funds of Rs 204.705 million. Scrutiny of record showed that department incurred expenditure of Rs. 208.529 million from the District council funds while funds amounting to Rs 3.824 million were received. In this way expenditure of Rs. 204.705 million was made from non-development fund and from own source income. Detail is given below:

(Rupees in million)

Sr. No.	Financial Year	Grant PFC Non (Development)	Grant PFC (Development)	Own Source Income
1	2018-19	384.810	3.824	229.942
Total funds available from PFC (Dev.) and Own Source				3.824
Available Balance for Development Exp. in year 2018-19				3.824
Expenditure under Head Development 2018-19				208.529
Excess Expenditure under the head development				204.705

Due to weak financial control, expenditure on development was made from irrelevant head of non-development.

Incurring expenditure from irrelevant head of non-development resulted in irregular expenditure of Rs 204.705 million.

The matter was reported to the PAO concerned in March, 2020. 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 competent authority besides fixing responsibility against the person(s) at fault.

[AIR Para No. 9]

2.5.2 Irregular payments of works without production of GST invoices & CPRs – Rs 126.154 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 engaged 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”.

Chief Officer District Council, Bahawalpur made payments of Rs. 126.154 million to various contractors on account of ongoing/M&R Schemes and Deposit work during 2018-19. Payments were made without obtaining bill of quantities (BOQ) of registered suppliers and CPRs from the contractors for ensuring payment of GST. **Annexure-2/BWP.**

Due to weak internal controls and poor financial management, payments were made to contractors without production of GST invoices & CPRs in violation of rule.

Making payment to contractors without production of GST invoices & CPRs resulted in irregular expenditure of Rs 126.154 million

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends provision of evidences of GST or recovery from the concerned besides fixing responsibility against the person(s) at fault.

[AIR Para No. 3]

2.5.3 Utilization of development funds for political benefits – Rs 118.669 million

According to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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. Further according to term No.03 detailed measurement should be recorded only by Executive, Assistant Executive or Assistant Engineers or by Executive subordinate incharge of works to whom Measurement books have been supplied for the purpose.

Chief Officer District Council, Bahawalpur distributed of funds of Rs 118.669 million among tehsils in unjustified manners. It was subject to following observations. **Annexure-3/BWP.**

1. Distribution of funds was made unevenly. An amount of Rs 118.669 million (50% out of total expenditure) was incurred for development in tehsil saddar only and remaining 50% was expended in all remaining tehsils.
2. Nomenclatures of executed schemes was contradictory with minutes of meeting.
3. Necessary record was neither maintained nor obtained. Further, cross verification of record was not done.

Due to willful extending of political benefit, development funds were used irregularly.

Execution of development works without need assessment resulted in irregular expenditure of Rs 118.669 million.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends inquiry at appropriate level besides initiating disciplinary actions against the person(s) at fault.

[AIR Para No. 33]

2.5.4 Irregular execution of development schemes – Rs 69.420 million

According to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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 incurred expenditure of Rs 69.420 million on six (6) schemes. Expenditure was incurred without observing the Admin Approval and NOC from Road Department. Name of Schemes were changed by violating the clause No.3 of Admin Approval. Further, lay out plans of these schemes were totally changed from the original layout and the schemes were completed as per changed layout plans. Administrative approvals were also revised after completion. **Annexure-4/ BWP.**

Due to weak managerial controls, works were executed without administrative approvals.

Schemes were executed without observing administrative approval.

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

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

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

[AIR Para No. 8]

2.5.5 Irregular expenditure on construction development schemes – Rs 41.902 million

According to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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 District Council, Bahawalpur incurred expenditure of Rs 41.902 million on following two development schemes which held irregular due to following observations.

- (1) Record entries of work done of both schemes were not made in measurement books without any justification.
- (2) Bank Guarantee was refunded before completion of scheme on 16.07.2019, while payment of 5th running bill was made on 01.01.2020 after bank guarantee.
- (3) Further PC-1 of schemes No.2 was not signed by the both relevant officers i.e. DO (I&S) and Chief Officer.

(Rupees in million)						
Sr. No.	Name of Scheme	Location	Period	Approved Cost	Change Cost	Difference
1	Construction of Soling and Drain	Mouza Mehrab Wala, Dera Nawab Sahib	2018-19	15.523	16.123	0.6
2	Construction of metalled road	From Peer Syedi Shah Graveyard back side Punjab Employee Society	2018-19	23.385	25.779	2.394
Total				38.908	41.902	2.994

Due to weak internal controls and poor financial management, expenditure was incurred in doubtful manner and in violation of prescribed rules.

Execution of development works without observing prescribed works rules resulted in irregular expenditure of Rs 41.902 million.

The matter was reported to the PAO concerned in March, 2020. 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 from the competent authority besides fixing responsibility against the person(s) at fault.

[AIR Para No. 7]

2.5.6 Execution of works without NOC from Roads Department – Rs 36.219 million

According to letter No. PDP/3(10) GWL/7 dated 04.07.2013 “Directorate is of the view that construction of Roads and their repair and maintenance is the original

jurisdiction and responsibility of the District Governments, TMA can only maintain a road which is surrendered by the DO (Roads) in writing through agreement with TMA terms of Section 54 (h) (v) of the Punjab Local Government Ordinance 2001”.

Chief Officer District Council, Bahawalpur incurred expenditure of Rs 36.219 million on construction of metal roads during 2018-19 without obtaining NOC from concerned authority i.e. “Executive Engineer (Roads)”. Detail is given below:

(Rupees in million)			
Sr. No.	Name of Schemes	TS Cost	Payment in 2018-19
1	Construction of Metaled Road from Panjoo Wala Khoo to RD-13000 road Tehsil Bahawalpur	14.5	0.527
2	Construction of Metaled Road from Pakka Barra to Mari Sheikh Sujhra	5.854	0.689
3	Construction of Metaled Road from 13000 to Basti Mehran Mouza Goth Lal	6.4	0.392
4	Construction of Metaled road from Peer Syedi Shah Graveyard Back Side Punjab Employee Society, Bahawalpur City	25.779	21.812
5	Construction of Metaled road from main road to Chak No. 28/DNB	14.96	12.8
Total		67.493	36.22

Due to weak managerial controls, works were executed without obtaining NOC from XEN Roads.

Execution of development works without obtaining NOC from Roads Department resulted in irregular payment of Rs 36.219 million as well as created doubts on legitimacy of expenditure.

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

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

Audit recommends provision of record or regularization of the matter from the competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para No. 6]

2.5.7 Irregular payment of bricks without obtaining lab test reports – Rs 11.546 million

According to input rates of material for Bi-Annual period (1st February, 2016 to 31st July, 2016), the rate for Pre-cast PCC paver / grey tuff tiles of 60mm

thickness (as per approved manufacturer) (7000 PSI) at site is Rs 56 plus other relevant cost. And in case the bricks are not of standard quality, 7% to 10% deduction is required.

Chief Officer District Council, Bahawalpur awarded different development schemes / works to contractors, where brick work was carried out and payments were made on full rates without provision of any proof of lab test reports and bills of quantity (BOQ). Department made irregular payments of Rs 11.546 million without deduction @ 7% to 14% from payment due to non provision of proof of standard quality and size. **Annexure-5/DC BWP**

Due to weak internal controls and negligence, over payment was made for below specifications and quality bricks.

Payment of full rates for below standard bricks resulted in excess payment of Rs 11.546 million

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

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

Audit recommends provision of proof for use of standard quality brick or recovery from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 11]

2.5.8 Payment of bitumen without proof of standard quality – Rs 11.017 million

According to Chief Engineer Punjab District Support and Monitoring Department, Lahore vide his office letter No. 3357-93/W(I), Dated 26-08-2015 addressed all the EDOs (W&S) in Punjab stating that, “ the chief Minister has direct all contractors to use bitumen of approved refineries already notified by the Finance Department and payment against the bitumen related items shall not be entertained without invoices and gate passes of the approved / notified Refineries”.

Contrary to above, Chief Officer District Council, Bahawalpur made payments of Rs 11.017 million for use of bitumen in surface treatment work of

roads. Payments were made to contractors without obtaining proof. Further, test reports were also not on record. Detail is given below:

(Rupees in million)

Sr. No.	Schemes	Contractor Name	TST Qty.	QTY Bitumen used. (Lbs)	Amount
1	Construction of Metaled road from Peer Syedi Shah Graveyard Back Side Punjab Employee Society, Bahawalpur City	M/S Mughal Engineer & Brothers	14,976	11,232	0.427
2	Construction of Metaled road from main road to Chak No. 28/DNB	M/S Abdul Jabbar	141700	4432.72	6.284
3	Construction of Metaled Road from M.Road Ajmal Khan	Syed Irshad Hussain Shah	29150	3777.73	1.01
4	Construction of Metaled Road from Metaled road to Tube-well Ch. Munir	Syed Irshad Hussain Shah	51450	3777.73	1.943
5	Construction of Metaled Road from 13000 to Basti Mehran Mouza Goth Lal	Areson Energy	40040	3380.55	1.353
Total					11.017

Due to weak financial management, payment was made on account of surface treatment of roads without production of invoices and gate pass regarding quality of bitumen.

Payment on account of surface treatment of roads without production of invoices and gate pass resulted in irregular expenditure of Rs 11.017 million.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends provision of necessary record for verification or recovery of overpaid amount from the concerned.

[AIR Para No. 38]

2.5.9 Non-imposition of penalty for late completion of works – Rs 5.857 million

According to Clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer In charge may decide, for delay in completion of work. Further, as per Clause 37 of the contract agreement, the contractor shall apply in writing for time extension, thirty days

before the due date of completion, if there are unavoidable circumstances and the work may be delayed.

Chief Officer District Council, Bahawalpur awarded different works to contractors with prescribed time limits but the works were not completed within stipulated time. Penalty @ 1% of Rs 5.857 million was not imposed for abnormal delay. In the absence of time limit extensions, it was apprehended that contractors were doing works at their own choice. **Annexure-6/BWP.**

Due to weak administrative controls, penalties were not imposed on the contractors for late completion of works.

Non imposing of penalty for late completion of works resulted in loss as well as in violation of rules.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends recovery from the concerned for abnormal delay and fixing responsibility on the persons at fault.

[AIR Para No. 36]

2.5.10 Excess payments than the work order costs Rs 5.465 million

As per Section 3 clause 1 (a) of Delegation of powers, “the powers are subject to the condition that the excess over the amount for which the administrative approval has been accorded does not exceed 10 percent. In case, the excess exceeds 10 percent, fresh administrative approval will be required”.

Chief Officer District Council, Bahawalpur made excess payment of Rs 5.465 million by revising the rates already obtained through tendering process without any justification. Revision of rates at par resulted in loss Rs5.465 million. Further, excess payments were made than the agreement costs on which work orders issued to contractors. Detail is given below”

(Rupees in million)

Excess Payment due to revision rates at par							
Sr. No	Name of scheme	Estimated Cost	Original work order No/ Date	Below Percent age	Revised W.O No/ Date	Rate offered	Loss
1	Construction of Metaled Road from Metaled Road to Tube Well Ch. Munir District Council BWP	91,35,000	677/ 22.05.2018	31.125%	750/ 05.06.2018	At par	2,843
2	Construction of Metaled road to New metaled Road Ajmal Khan	50,00,000	682/ 22.05.2018	28.125%	2253/ 20.08.2018	At Par	1.406

Excess Payment than agreement cost							
Sr. No	Name of scheme	Estimated Cost/ TS amount	Work order No/ Date	Total cost to be	Payment made	Bill No/ Date	Loss
1	Construction of Soling from Pull Canal 2/L to Graveyard Mari Sheikh Shajra	20,00,000	58/ 07.05.2018	1,460,895	1,897,877	3rd final	0.437
2	Construction of Soling from Metaled Road 13000 road to Basti Allah Wasaya Bhatti Mouza No Abad	1100,000	686/22/05/ 2018	790,547	1044,502	3 rd final	0.254
3	Construction of Soling from Metaled Road Oudi to Basti Ch. Rehman	930,000	668/22.05.2 018	676,183	880,382	3 rd final	0.204
4	Construction of Soling Basti Awan No Abad	1300,000	683/22.05.2 018	946,355	1232,418	2 nd final	0.286
5	Construction of Soling road Wasoo wala Khoo to Basti Chah Qazi Wala mouza Goth Mehroo UC 15	10,00,000	549/10.05.2 018	748,416	782,831	3 rd final	0.034
Total				5.465			

Due to poor management, work orders were revised at par instead on the discounted rates offered by the contractor.

Revision of work orders at par resulted into loss to Government of Rs 5.465 million.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

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

[AIR Para No. 16 & 18]

2.5.11 Excess Payment of work done at site – Rs 2.710 million

According to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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 District Council, Bahawalpur made payment of Rs 2.710 million in excess of work done at site. Payment was made to contractor for work of 46,000 sft. As per physical verification actual work of only 18,345 sft was done on site. So excess payment was made to contractor to whom work of “construction of metaled road from Peer Syedi Shah graveyard back side Punjab Employee Society was allotted vide No. 460/ dated 24.04.2019.

Due to weak internal controls and financial management, excess payment was made to contractor than the actual work done.

Payment in excess of actual work done resulted into loss to Government of Rs 2.710 million.

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

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

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

[AIR Para No. 31]

2.5.12 Unjustified expenditure on celebration of national days / events – Rs 1.508 million

According to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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. Further according to Rule 9 (b) of Punjab Local Governments (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

Chief Officer District Council, Bahawalpur incurred expenditure of Rs 1.508 million on celebration of different events by purchasing irrelevant refreshment items, high charges renting and hiring of different items at higher rates. Expenditure was made without observing austerity measures. Further, quotations were also doubtful. Details are as under:

(Rupees in million)

Sr. No	Name of supplier	Bill No/ Date	Amount	Remarks
1	Mian Enterprises	182/ 14.09.2018	0.563	Purchase of materials of electricity for Moharram routs
2	Friends Star Traders	3425/ 29.08.2018	0.520	Purchases for celebration of 14 th August for office
3	Friends Star Traders	-	0.292	Purchases for celebration of 14 th August on AP Canal
4	Mohid Associate	Ni	0.132	Lighting and sound system at AP Canal
Total			1.508	

Due to weak internal control and weak financial management, doubtful expenditure was made on hiring and renting of different items.

Expenditure of Rs 1.508 million was made in doubtful manner and without any justification.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends inquiry at appropriate level besides initiating disciplinary actions against the person(s) at fault.

[AIR Para No. 13]

3. District Council Rahim Yar Khan

Chapter 3.1

Sectoral Analysis

i. Analysis of Financial Resources.

To achieve the target assigned to the PAO by Government of the Punjab, following financial resources below were made available to CO during 2018-19.

(Rupees in million)

Sr. No.	Description	Detail	Budget	Actual	Lapse	% (Lapse)
1	Non-Development	Salary	163.427	150.648	(12.779)	-0.078
		Non-Salary	41.561	13.081	(28.480)	-0.685
		Total	204.988	163.729	(41.259)	-0.201
2	Development	-	1,284.057	643.430	(640.627)	-0.499
Grand Total			1,489.045	807.158	(681.887)	-0.458
3	Receipts	-	1,540.311	1,535.862	(4.449)	-0.003

*Source: Annual Accounts 2018-19

Development includes different schemes for construction of metal roads, solings, water supplies & sewerage lines and buildings etc. Some schemes could not be completed and an amount of Rs 640.627 million lapsed during the year 2018-19.

An Amount of Rs 1,284.057 million was allocated for non-development budget out of which expenditure of Rs 643.430 million was incurred with lapse of Rs 28.479 million (45.79%).

Financial data shows that the PAO failed to ensure maximum utilization of funds. It indicated towards poor planning and poor financial management of also the concerned. Further, it also reflected that the management could not prepare rational budget and failed to meet with the targets of revenue collection and an amount of Rs 681.886 million lapsed.

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council Rahim Yar Khan was made on the basis of various targets determined for the financial year 2018-19.

Status regarding Targets and their achievements:

(Rupees in million)

Sr. No.	Sub Indicators	Target 2018-19	Achievement 2018-19	Short / less realization	%age of Shortfall
1	UIP Tax / Share of net proceeds assigned to Districts/TMAs etc.	0.500	0	(0.500)	-100.00%
2	Sewerage Fee/ Charges/ Nali Tax	0.200	0.196	(0.004)	-2.00%
3	Advertisement Fee on sign boards of shops/ commercial places	1.600	1.406	(0.194)	-12.13%
4	Rent of municipal Property – Shops	1.800	1.705	(0.095)	-5.28%
5	Other rents	0.005	0	(0.005)	-100.00%
6	Arrears	1.135	0.220	(0.915)	-80.62%
7	Contractor advance and deposit	3.000	2.110	(0.890)	-29.67%
8	Local Rate	1.475	1.411	(0.064)	-4.34%
9	Slaughter Fee	0.110	0.106	(0.004)	-3.64%
10	License Fee	0.184	0.175	(0.009)	-4.89%
11	Parking Fee	0.065	0.019	(0.046)	-70.77%
	Total	10.074	7.348	(2.726)	-27.06%

*Source: Data received from CO, (DC) Rahim Yar Khan.

The above table of receipt heads showed that an amount of Rs 10.074 million was targeted / expected for various revenue sources during financial year 2018-19. Out of which Rs 7.348 million was realized resulting in less realization of Rs 2.726 million (27.06%). Less utilization of funds, less realization of revenue, weak monitoring and poor need assessment resulted in less achievement of set targets.

iii. Service Delivery Issues

From the data analysis of District Council, it could be noticed that management did nothing 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 District Council Authorities neglected regulating the dangerous and offensive articles, organizing cattle fairs, 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.

iv. Serious Financial Irregularities and Findings

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

- v. Non-Production of Record was reported in 01 cases.
- vi. Procedural irregularities amounting to Rs 305.490 million were noticed in 03 cases.
- vii. Value for Money and Service Delivery Issues involving Rs 855.062 million were noticed in 07 cases.
- viii. Other issues involving an amount of Rs 725.062 million were noticed in 07 cases.

v. Expectation Analysis and Remedial Measures

In view of the above, District Council, Rahim Yar Khan failed to prepare authentic budget as per needs and optimal utilization. Funds particularly for purchase of furniture, equipment and machinery remained less -utilized due to inefficiency of the management in the area of financial planning. It is also concluded that District Council failed to achieve the targets and deliver the services as intended in the PLGA, 2013. Most of the targets were not achieved during 2018-19.

Suggestion / Remedial Measures

- Strengthening the internal controls, adopting and following strong regulatory framework, fair tendering and judicious use of funds.
- Recruitment against vacant posts should be made.
- Ensuring proper monitoring of all activities and realization of targeted receipts.
- Ensuring proper planning and carrying out accurate need assessment for optimal utilization of funds.
- Introducing information management systemen to streamline day to day work and to keep pace with the modern world.

Chapter 3.2

District Council, Rahim Yar Khan

3.2.1 Introduction

District Council, Rahim Yar Khan was established on 01.01.2017 under Punjab Local Government Act, 2013. District Council 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 Chief Officer is the PAO of District Council and he/she manages functions of the District Council through four offices i.e. Planning, Finance, Regulation and Infrastructure & Services.

Being a Principal Accounting Officer of the District Council, CO is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that business of the District Council is carried out in accordance with the laws and to coordinate the activities of the groups of offices. He is responsible for coherent planning, development, effective and efficient functioning of District Council Administration. Detail of formations under his jurisdiction is given below:

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	632.446	384.530
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	01	01	632.446	384.530
4	Foreign Aided Projects (FAP)	-	-	-	-

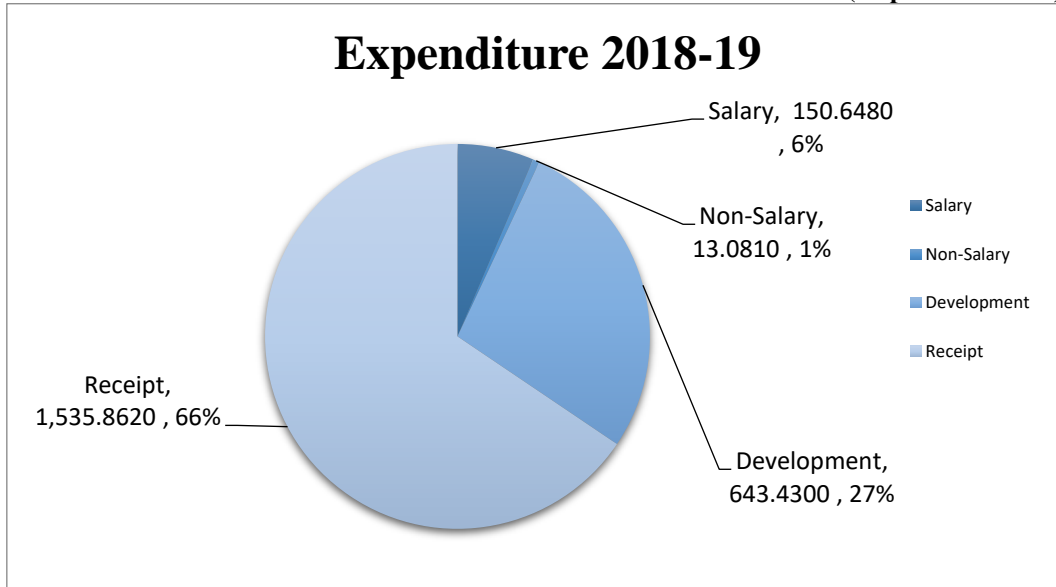
3.2.2 Comments on Budget and Accounts (Variance Analysis)

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

(Rs. in million)

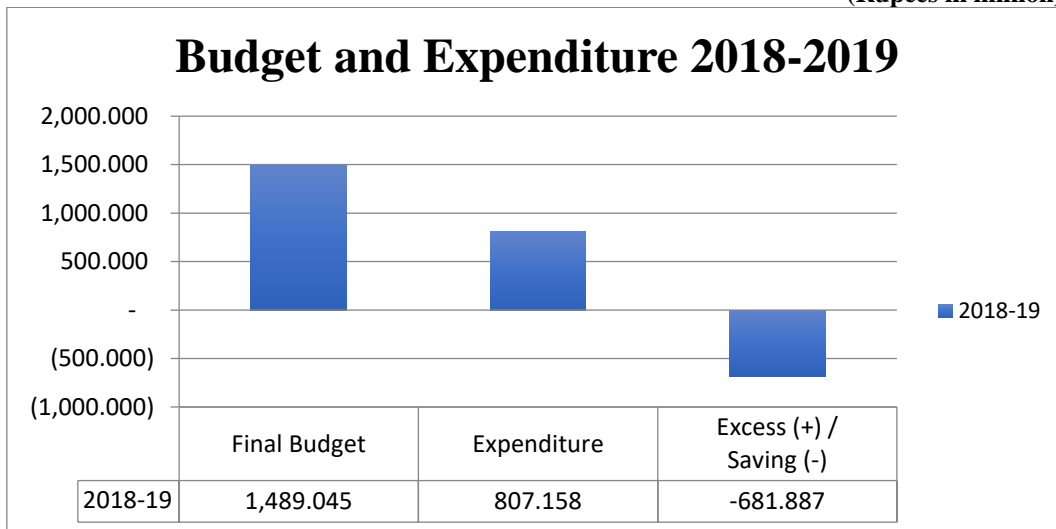
Sr. No.	Description	Detail	Budget	Actual	Lapse	% (Lapse)
1	Non-Development	Salary	163.427	150.648	(12.779)	7.81%
		Non-Salary	41.561	13.081	(28.480)	68.52%
		Total	204.988	163.729	(41.259)	20.1%
2	Development	-	1,284.057	643.430	(640.627)	49.9%
Grand Total			1,489.045	807.158	(681.887)	45.8%
3	Receipts	-	1,540.311	1,535.862	(4.449)	0.28%

(Rupees in million)



As per Annual Accounts 2018-19 of District Council, Rahim Yar Khan, total final budget (Development & Non-Development) was Rs 1,489.045 million. Against the final budget, total expenditure of Rs 807.158 million was incurred during 2018-19. A lapse of Rs 681.887 million came to the notice of Audit due to inefficient financial management. No plausible explanation was provided by the PAO and management of the District Council (**Annexure-B**).

(Rupees in million)



3.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 1,885.614 million were raised as a result of this audit. This amount also includes recoverable amount of Rs 48.277 million pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)		
Sr. No.	Classification	Amount (Rs.)
1	Non-Production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural Irregularities	
A	HR/Employees related irregularities	-
B	Procurement related irregularities	293.596
C	Management of Accounts with Commercial Banks	-
	Total Procedural Irregularities	293.596
4	Value for money and service delivery issues	855.062
5	Others	736.956

3.2.4 Comments on the Status of Compliance with PAC directives

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	13	PAC not constituted

AUDIT PARAS

3.3 Non-Production of Record

3.3.1 Non production of record

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 keeping of initial as well as subsidiary accounts".

Chief Officer District Council, Rahim Yar Khan did not produce record for the financial year 2018-19 for audit scrutiny despite repeated written and verbal requests. Record of following income and expenditure accounts heads was not provided such as commercialization and map fee, local rates, tender fee, survey reports, allotment record of official residences, history sheets, service books of employees, establishment record, advertisement fee and other revenue heads, all water works schemes, disposal works schemes, street lights schemes and any legal proceeding against any employee regarding fraud, theft or misappropriation.

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

Non-production of record created doubts regarding legitimacy of expenditure incurred and receipts realized.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

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

[AIR Para No. 41]

3.4 Procedural Irregularities

3.4.1 Unauthorized use of non-development fund for development purpose – Rs 182.456 million

According to Rule 9 and 30 (1) of the Punjab Local Government (Budget) Rules, 2017, (5) the conditional grants from the Government or any other local government shall be shown separately. The main source of funding of a new development projects shall be: total receipts of the local government, including own source revenue and Punjab Finance Commission Award's share less the current development expenditure, on-going expenditure of the development projects and other liabilities, development grants from the Government, development grants or monies received by the local government from other source and monies transferred by any other local government.

Chief Officer District Council, Rahim Yar Khan used non-development funds of Rs 182.456 million for development purpose for the year 2018-19. Total funds of Rs 920.519 million were available for development expenditure out of which development expenditure of Rs 459.830 million was made up to June, 2018. Whereas, development expenditure of Rs 643.145 million was made against available budget of Rs 460.689 million only in year 2018-19. In this way total payments of Rs 182.456 million were made without having funds in relevant head.

(Rupees in million)

Sr. No	Financial Year	Grant PFC	Grant PFC	Own Source Income
		Non (Development)	(Development)	
1	2016-17	304.682	21.041	149.861
2	2017-18	429.151	-	313.101
3	2018-19	514.981	-	436.516
Total		1,248.814	21.041	899.478
Total funds available from PFC (Dev.) and Own Source				920.519
Expenditure under Head Development from 2016-17 to 2017-18				459.830
Available Balance for Development Exp. in year 2018-19				460.689
Expenditure under Head Development 2018-19				643.145
Excess Expenditure under the head development				182.456

Due to financial indiscipline, expenditure was made from irrelevant head of non-development.

Incurring expenditure from irrelevant head of non-development resulted in irregular expenditure of Rs 182.456 million.

The matter was reported to the CO concerned in 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 from competent authority besides initiating disciplinary proceedings against the person(s) at fault.

[AIR Para No. 12]

3.4.2 Opening of bids by incomplete committee – Rs 111.140 million

According to Rule 9 (5) Government of the Punjab Works Rules, 2017, the bids shall be opened at the time and place specified in the public notice in the presence of the bidders or their representatives who were to be present, by the following committee:

Bid opening committee should be comprised of:

- | | |
|--|----------|
| 1. Chief Officer | Convener |
| 2. Representative of Deputy Commissioner | Member |
| 3. Assistant Engineer, concerned Local Government | -do- |
| 4. District Officer Finance, Municipal Officer (Finance) | -do- |
| 5. District Officer/Municipal Officer (Infrastructure) | Member |

Chief Officer District Council, Rahim Yar Khan executed ten (10) development schemes valuing Rs 111.140 million on recommendation of incomplete committee in violation of rule ibid. Allotment of works was irregular due to incomplete committee as convener of the committee and DO (Finance) were not present. Detail is given below.

(Rupees in million)

Sr. No	No. of Scheme	Amount	Tender Opening Date	Tender Opening Committee				
				CO (Concerned)	Rep. of D.C	Assistant Engineer	DO (Finance)	DO (I&S)
1	10	111.140	25.01.2018	N	Y	Y	N	Y

Due to financial indiscipline, bids were opened by incomplete committee.

Opening of bids by incomplete committee resulted in non-transparent tendering of schemes costing Rs 111.140 million.

The matter was reported to the CO concerned in 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 the concerned besides fixing of responsibility for such violation and not tendering in transparent manner under intimation to Audit.

[AIR Para No. 27]

3.4.3 Irregular preparation of annual accounts and budget thereof – Rs 11.894 million

According to Rule 34(4)(b), the estimated sums required to meet the estimated expenditure including previous liabilities and commitments exceed the estimated receipts and there is a likelihood of incurring debt. Further, according to section 29 of Punjab Local Government Conduct of Business Rules, 2017 (1), the Mayor or Chairman shall provide all necessary support to the inspection teams deputed by the Punjab Local Government Commission for purposes of annual and special inspections of the local government.

Chief Officer District Council, Rahim Yar Khan prepared defective annual accounts and budget for the financial year 2018-19 by including PLGB contribution amounting Rs 11.893 million in the closing balance whereas it was required to be reported separately as liabilities. Further, performance securities were also not reported as public account liability.

Due to financial indiscipline, liabilities were not mentioned in annual accounts while preparing budget for the next year.

Preparation of annual accounts without incorporating due amounts resulted in overstatement of total balance of annual accounts and budget as well.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends for making necessary corrections in annual accounts and budgets besides fixing responsibility on the person(s) at fault.

[AIR Para No. 21]

3.5 Value for Money and Service Delivery

3.5.1 Non transfer of property and submission of mortgage deed – Rs 803.916 million

According to Section 17 (e) & (f) and Section 42 (h) of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit a transfer deed in accordance with Form B, for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority. (i) The area reserved for roads, open space, park and solid waste management, (ii) One percent of the area under land sub-division for public buildings, excluding the area of mosque and (iii) A developer shall submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works.

Chief Officer did not make due efforts for transfer of area of roads, parks, open space, solid waste management and public buildings, to District Council from the owners of thirty-five (35) land sub divisions and housing schemes. Similarly mortgage deed equal to 20% of saleable area was also not obtained. The function of sale and development was continued in these schemes without submission of transfer and mortgage deed amounting to Rs 803.916 million in name of department. So, chances of sale of these areas by the owners / developers could not be ruled out. **Annexure-1/RVK.**

Due to weak internal controls, neither property was transferred nor mortgage deed was executed.

Non transfer of property and non execution of mortgage deed resulted in loss of Rs 803.916 million to District Council.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends for transferring of land and submission of mortgage deed in name of District Council besides initiating action against the person (s) at fault.

[AIR Para No. 5]

3.5.2 Establishment of land sub divisions and housing schemes without payment of fees – Rs 36.832 million

According to Rule 4, 37 & 38 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the developer shall submit an application to the TMA, for seeking preliminary planning permission for a scheme before initiating any planning or development activity and shall pay the prescribed fee. Further as per Rule 42 (g) a developer shall get approval of design and specifications of water supply, sewerage, drainage system, electricity and street light network, road network, solid waste management system, in accordance with these rules from the concerned departments.

The Chief Officer did not take notice for establishment of eight (50) fifty illegal land subdivisions and housing schemes by the owners / developers. Land subdivision and housing schemes were developed without payment of requisite fees amounting to Rs 36.832 million to the quarter concerned. **Annexure-2/RYK.**

Due to weak administrative controls, land sub division and housing schemes were developed without payment of requisite fees.

Non-recovery of fees from the owners / developers resulted in loss of Rs 36.832 million.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

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

[AIR Para No. 7 & 23]

3.5.3 Less receipt of map fee – Rs 4.581 million

According to Gazette Notification, map fee @ Rs 5 and Rs 40 per sq. ft shall be recovered for approval of maps of residential and commercial buildings respectively. According to Rule (60)(a), the conversion fee for the conversion of residential, industrial , peri-urban area or inter-city service area to commercial use shall be as under: valuation of land less than one million rupees will be 5%, from one million to 10 million rupees will be 10% and from more than 10 million rupees will be 20%.

Chief Officer District Council, Rahim Yar Khan received less map fee amounting to Rs 4.581 million than the prescribed fee during the year 2018-19 from the owners / developer of under mentioned commercial centers and shops.

(Rupees in million)

Sr. No.	Name	Total Area (Marla)	Fee Receivable	Received	Balance
1	Al-Rasheed Abbasi Trade Centre	1312	2.957	0.743	2.214
2	Al-Madina Commercial Centre 186P Abu Zehbi Road	800	2.505	0.625	1.880
3	Bukhari Commercial Centre (Kot Kamboh Shah)	300	0.656	0.169	0.487
Total					4.581

Due to weak internal and administrative controls, outstanding amounts were not recovered besides provision of complete record.

Non recovery of prescribed fees resulted in loss of Rs 4.581million and non-provision of complete record was evasion from audit.

The matter was reported to the CO concerned in 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 4.581 million from the concerned besides fixing of responsibility on the persons at fault for non-provision of complete record.

[AIR Para No. 2]

3.5.4 Loss of profit due to non-collection of outstanding amounts – Rs 3.877 million

According to Rule 3 (1&2) of the Punjab Local Government (Accounts) Rules, 2017, and the Government of the Punjab Finance Department (Provincial Directorate, Local Fund Audit Punjab Lahore) letter No. PDP/3(AR)/484 dated 28.08.2017, the local fund and public account of a local government shall be “Corporate Premium Account” or “Profit Bearing Account” and be kept in separate bank account.

Chief Officer District Council, Rahim Yar Khan failed to collect outstanding amount of Rs 414.915 million of pension contribution from the defunct TMA RYK. Due to shortage of funds, this office had to deposit Rs 45.000 million in respective expenditure head. District Council deposited funds in “Corporate Premium Accounts” and earned interest @ 8.75% throughout the period. So, department sustained loss of Rs 3.877 million as profit could have been earned on said amount on given interest rate if the same had not been deposited in pension fund.

Due to weak financial and administrative controls, outstanding amount was not realized.

Non-collection of outstanding amount resulted in loss of profit of Rs 3.877 million.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends recovery from the concerned besides initiating disciplinary proceedings against the person(s) at fault under intimation to audit.

[AIR Para No. 14]

3.5.5 Non-realization of receipts as per targets – Rs 2.727 million

According to Rule 47 (1&3) of the Punjab Local Governments (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. The revised targets of receipts, if any, shall be communicated by the head of finance office to the collecting officers and heads of offices.

Chief Officer District Council, Rahim Yar Khan, fixed revenue targets of Rs 10.074 million to increase financial reserves for the financial year 2018-19. The management neither prepared action plan or any strategy nor organized its available resources for achievement of targets. Only receipts of Rs 7.347 million were realized against the revenue targets. Receipts of Rs 2.727 million were made deferred due to inefficiency of the management and lack of planning.

(Rupees in million)				
Sr. No.	Head	Target	Income Received	Less Amount
1	UIP Tax / Share	0.500	-	0.500
2	Sewerage Fee/ Charges/ Nali Tax	0.200	0.196	0.005
3	Advertisement Fee on sign boards of shops/ commercial places	1.600	1.406	0.194
4	Rent of municipal Property - Shops	1.800	1.705	0.095
5	Other rents	0.005	-	0.005
6	Arrears	1.135	0.220	0.915
7	Contractor advance and deposit	3.000	2.110	0.890
8	Local Rate	1.475	1.411	0.064
9	Slaughter Fee	0.110	0.106	0.004
10	License Fee	0.184	0.175	0.009
11	Parking Fee	0.065	0.019	0.046
Total		10.074	7.347	2.727

Due to inefficiency of management and collection staff, receipts were not realized.

Non - achievement of targets resulted in loss of Rs 2.727 million to government.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends inclusion of balances in next year budget, besides fixing responsibility on the person(s) at fault.

[AIR Para No. 33]

3.5.6 Non-recovery of enlistment fee and penalties Rs 1.804 million

According to Rule 8 (4) and (5) of the Punjab Local Government (Works) Rules 2017, the categories of contractors according to the cost of the project for the enlistment and its renewal, subject to the performance evaluation of contractor for quality work and time frame, shall be in accordance with Schedule-I. The rates, from time to time, notified by the Communication and Works Department shall be applicable for the enlistment or the renewal of enlistment of the contractors under the rules. Further according to Para No. 3 of Government of the Punjab C&W Department letter No. B-II (C&W)2-11/78(2008) dated 31-10-2013, "If any contractor applies for renewal after expiry of the due date i.e. 30th June of the preceding financial year, he would be liable to pay penalty of 25% of the renewal fee per quarter".

Chief Officer District Council, Rahim Yar Khan did not recover amount of Rs 1.804 million on account of enlistment, renewal and penalties from 174 contractors for the year 2018-19. Further contractors were registered without obtaining record such as good performance certificate, certificate of activeness (not black listed), minutes of meeting of renewal committee and professional tax payment receipt. **Annexure-3/RYK.**

Due to weak internal controls, mandatory fee and penalties were not recovered from the contractors.

Non / less recovery of fee and penalties resulted in loss of Rs 1.804 million

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

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

Audit recommends recovery of Rs 1.804 million from the concerned besides fixing of responsibility on the persons at fault.

[AIR Para No. 1]

3.5.7 Non - auctioning / recovery as self-collection as per reserve price – Rs 1.325 million

According to Chapter III Section 11(1) of Auctioning and Collection Rights, 2016, the bid received in open auction, if less than the reserve price, shall be rejected by the Nazim concerned or the person authorized by him in all cases and the contract shall be re-auctioned in the prescribed manner. Further Section 11(2) of Auctioning and Collection Rights, 2016, the highest bid; equal to reserve price or above, received in open auction shall be accepted by the respective Nazim and placed before the Council concerned within ten days of receipt of bid for confirmation; provided that bid so received was reasonable and there was no scope of its further enhancement in view of the concerned local government administration.

Chief Officer District Council, Rahim Yar Khan made advertisement in print media for auctioning of some revenue collection points and determined reserve price of Rs 1.325 million for the year 2018-19. But neither auction was made of these revenue points nor any self-collection was exercised resulting in loss to DC. Detail is given below:

(Amount in rupees)

Sr. No.	Scheme	Reserve Price	Self-Recovery
1	Disposal Scheme near darbar dadla shaheed	50,000	0
2	Ahmed Pur Lama Disposal West Peer Fazal Shah	100,000	0
3	Pattan Bait Heer	150,000	0
4	Pattan Mad Dolat Shah	100,000	0
5	Pattan Bait Allah Wasya	250,000	0
6	Pattan Bait Soi	500,000	0
7	Pattan Bait Gadpur wahgwan	25,000	0
8	Pattan Mank	25,000	0
9	Pattan Kacha Hajazi Muslim Abad	25,000	0
10	Pattan Kachi Zaman	50,000	0
11	Pattan Thul Hassan	50,000	0
Total		1,325,000	0

Due to weak internal and administrative controls, neither auction was made of revenue points nor self-collection was exercised.

Non - recovery from revenue points resulted in loss of Rs 1.325 million.

The matter was reported to the CO concerned in 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 making the loss good from the concerned.

[AIR Para No. 4]

3.6 Others

3.6.1 Irregular payment of works without production of GST invoices & CPRs – Rs 643.655 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 engaged 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.

As per annual accounts, Chief Officer District Council, Rahim Yar Khan made payments of Rs 643.655 million to various contractors on execution of ongoing schemes, M&R Schemes and Deposit works during 2018-19. Payments were allowed without obtaining bill of quantities (BOQ) of registered suppliers from the contractors in violation of letter *ibid*. Payments, without production of GST invoices, may result in loss of Rs 109.421 million on account of GST @17% to government.

Due to weak internal controls and financial indiscipline, payments were made to contractors without production of BOQ / GST invoices.

Payment to contractors without production of BOQ / GST invoices resulted in irregular expenditure of Rs 643.655 million

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends for provision of proof for purchases from registered supplier and payment of GST or recovery from concerned besides initiating disciplinary proceedings against the person(s) at fault.

[AIR Para No. 29 & 32]

3.6.2 Irregular payments for bitumen – Rs 39.718 million

According to Chief Engineer Punjab District Support and Monitoring Department, Lahore vide his office letter No. 3357-93/W(I), Dated 26-08-2015 addressed all the EDOs (W&S) in Punjab stating that, “ the chief Minister has direct all contractors to use bitumen of approved refineries already notified by the Finance Department and payment against the bitumen related items shall not be entertained without invoices and gate passes of the approved / notified Refineries”.

During execution of one hundred and twelve (112) development schemes, Chief Officer District Council, Rahim Yar Khan made payments of Rs 39.718 million for use of bitumen in surface treatment of different roads. Payments were made to contractors without obtaining proof (such as invoices or gate pass) for use of standard quality bitumen in construction of roads and without obtaining lab test reports. So, chances of overpayment of Rs 2.852 could not be ruled out by using bulk bitumen instead of packed bitumen of (80-100) grade.

Due to weak internal controls, payment on rates of standard quality bitumen was made without obtaining proof.

Utilization of non-specified bitumen resulted in irregular payment of Rs 39.718 million and chances of excess payment of Rs 2.852 million could not be ruled out.

The matter was reported to the CO concerned in 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 for use of standard quality bitumen or recovery of Rs 2.852 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 16]

3.6.3 Doubtful expenditure on scheme – Rs 17.395 million

According to Rule 27 (3) (a) of Punjab Local Governments (Accounts) Rules 2017, 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 District Council, Rahim Yar Khan incurred expenditure of Rs 17.395 million on development scheme “Repair / Improvement Metal Road, Bhong Road Bridge Laghari Minor to Basti Ghulam Hussain Lashari” for the year 2018-19 which was subject to following observations.

As per estimate and M.B. road was in good condition, all quantities of (6,150 RFT or 2,212 CFT) dismantled road edging were relayed. Further firstly, all material was removed, set aside and then relayed without detail measurements of length, width and depth. As per rate analysis, 25% sand was taken but in total, quantity of aggregate quantity of sand was not included.

Cross section showed that 37” (feet) width for earth filling was taken which depicted that road did not exist at site. Almost in middle of repaired portion of road, patch work for other portion of road (1,350 RFT) was carried by taking earth filling up to 3.5’ feet for berms, so, bed of the road was at NSL and road was in smooth operation. This indicated that level of the repaired portion road was good and at required height, so fictitious earth filling of Rs 2.668 million was claimed. Further, deduction of height of existing bed was not made from ramp which also put a question mark on existence.

Sr. No.	Item / Rate Taken	Item / Rate To be Taken	Excess Payment	Remarks
1	DST of 1,350 RFT	Resurfacing	179,091 =(qty 16,200 cft x 1,105.50)	In chapter of Road item No. 9 (a) should be taken
2	620.02	476.94	107,658 (75,243x4,888.44=3,678,208)[3,785,867-3,678,208]	Due to excess qty. of bajri, wrong rate was made in rate analysis for TST
3	304.65	0	121,365 (398,374x304.65/1,000)	Due to including extra items of dressing & levelling without observing nomenclature of item

Due to weak financial management and weak internal controls, expenditure was made on repair of road in doubtful manner.

By giving favor to desired contractor, expenditure of Rs 17.395 million was incurred in doubtful manner.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

Audit recommends investigation of matter at appropriate level and amount be recovered (if any) besides fixing responsibility on the person(s) at fault.

[AIR Para No. 20]

3.6.4 Non-imposition of penalty for late completion of works – Rs 12.334 million

According to Clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer In charge may decide, for delay in completion of work.

Chief Officer District Council, Rahim Yar Khan awarded development works to Sixty-two (62) contractors with agreed time limits but the works were not completed within stipulated time. Whereas, penalty @ 1% of Rs 1.233 million or @ 10% of Rs 12.334 million was not imposed for abnormal delay in completion of works. Record revealed that the various works were delayed but time extensions were not granted and penalties were also not imposed on the contractors. In absence of time limit extensions, it was apprehended that contractors were doing works at their own choice. Detail is in **Annexure-F/RVK**.

Due to weak administrative controls, penalties were not imposed on the contractors for late completion of works.

Non imposing of penalty for late completion of works resulted in loss as well as violation of rules.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

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

[AIR Para No. 37]

3.6.5 Loss due to non-vacation of encroached residences and property – Rs 5.504 million

According to Rule 4(1)(l) of the Punjab Local Govt. (Property) Rules 2018, the manager shall be vigilant about the encroachments on, or wrongful occupation of the property and in case of encroachment or wrongful occupation, takes necessary steps for the removal thereof. Further, According to Government of the Punjab Finance Department letter No. SO (W) MISC-93 dated 05.11.1993, if the Government residence is not vacated within two months from the date of transfer, the penal rent @ 60% of pay should be charged in order to discourage unauthorized occupants of Government residential buildings.

Chief Officer District Council, Rahim Yar Khan neither made due efforts to get the residences vacated from illegal occupants nor recovered penal rent @ 60% of pay from illegal occupants in violation of above rules. Further, properties such as District Council Lounge, Garage, Meeting Hall, 04 offices and one Pajero was also not taken back from other departments. Detail is given below:

(Rupees in million)

Sr. No.	Property Name	Illegally Occupied By	Residence of Scale	Period	Maximum of Pay Scale 2017	60% Penal Rent for the year
1	Chairman House District Council	District Management RYK	18	July 2018 to June 2019	95,750	0.689
2	Chief Officer House	Anti-Corruption Establishment RYK	18	July 2018 to June 2019	95,750	0.689
3	District Engineer Residence Razi Road	District Officer (Labor) RYK	18	July 2018 to June 2019	95,750	0.689
4	Kothi No.2 near District Engineer Residence Razi Road	Anees Ahmed Dispenser (DHO) Office RYK	18	July 2018 to June 2019	95,750	0.689
5	Kothi No.1 Abaseen Road	Zara Teacher Education Canal Colony School	18	July 2018 to April 2019	95,750	0.574
6	Quarter No. 2 Abaseen Road	Zia-ul-Hasan Secretary UC Bahadur Pur	14	July 2018 to June 2019	50,280	0.362
7	Quarter No. 3 Abaseen Road	Jam Khizar Hayat Secretary UC Shah Pur	14	July 2018 to June 2019	50,280	0.362
8	Quarter No. 6 Auditor Residence Dr. Bashir Ahmed Road	Muhammad Afzal Auditor Municipal Committee RYK	14	July 2018 to June 2019	50,280	0.362
9	Quarter Veterinary Hospital	Veterinary Branch Staff	14	July 2018 to June 2019	50,280	0.362
10	Sub-Engineer office/Residence KPR	Fazal Mehmood Sub-Engineer Municipal Committee KPR	14	July 2018 to June 2019	50,280	0.362

Sr. No.	Property Name	Illegally Occupied By	Residence of Scale	Period	Maximum of Pay Scale 2017	60% Penal Rent for the year
11	Sub-Engineer Residence LQP	Livestock Department LQP	14	July 2018 to June 2019	50,280	0.362
Total						5.504

Due to weak internal controls, neither moveable and immoveable properties were got vacated nor penal rent was recovered from illegal occupants.

Non - vacation of properties and non-recovery of penal rent from illegal occupants resulted in loss of Rs 5.504 million.

The matter was reported to the CO concerned in March 2020, but no reply was submitted.

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

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

[AIR Para No. 30]

3.6.6 Over payment due to use of below standards bricks – Rs 5.104 million

According to notification of Deputy Secretary (C&W) Lahore dated 28.07.2015 in pursuance of directions received from the Chief Secretary Punjab Lahore during meeting held on 26.07.2015 regarding provision of quality bricks of standard size and specification as provided by B&R Code and directed all commissioners/ DCOs in Punjab to ensure the supply of bricks of standard specification (strength and size). Further as per sanction 801 & 1041-8 of standard specification for road and bridges construction rules, the crushing strength of normal brick was 2000 PSL, according to Finance Department's material rate of item No. 0.07.001, the standard size of brick was 9"x4-1/2"x3". Further 7% to 14% deduction should be made from the rates.

Chief Officer, District Council, Rahim Yar Khan awarded different development schemes / works to contractors. In these schemes, brick work was carried out and payments were also made on full rates without any proof (such as lab test reports and BOQs) of using 1st class bricks of standard size. Department

made payments without mandatory deduction of 7% to 14% amounting to Rs 5.104 million on account of brick work during 2018-19 despite lack of proof of standard quality and size. Detail is given in **Annexure-5/RYK**.

Due to weak internal controls and negligence, over payment was made for below specifications and quality bricks.

Payment of full rates for below standard bricks resulted in excess payment of Rs 5.104 million

The matter was reported to the CO concerned in 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 for use of standard quality bricks or recovery from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 34]

3.6.7 Less deduction of Shrinkage from earthwork – Rs 1.352 million

According to the direction in chapter 3 of MRS “Earthwork (Excavation and Embankment)” for Earth Work (Excavation & Embankment at Serial No. 2(a), deduction for settlement from the bank measurement when the earth work is done by machine, deduction of shrinkage of 3 to 6% should be agreed to with the contractor.

Chief Officer District Council, Rahim Yar Khan allowed payment of earthwork without deduction of shrinkage charges @ 6% for Rs 1.352 million in order to oblige the self-favored contractors in various works of construction of metalled roads / solings and earth fillings during 2018-19. Detail is given in **Annexure-6/RYK**.

Due to weak internal controls, shrinkage was not deducted from payments made to contractors.

Non - deduction of shrinkage resulted in excess payments of Rs 1.352 million.

The matter was reported to the CO concerned in 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 i.e. compaction test reports or recovery of overpaid amount from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 19]

4. District Council, Dera Ghazi Khan

Chapter 4.1

Sectoral Analysis

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 the Chief Officer District Council during 2018-19.

(Rupees in million)

Particulars	Budget	Actual	Excess / Lapse ()	Lapse (Per Cent)
Non-Development (Salary + Non-Salary)	357.600	263.889	(93.711)	26
Development	490.000	76.946	(413.054)	84
Total	847.600	340.835	(506.765)	60

(Source: Annual Accounts 2018-19)

Development includes an expenditure of Rs 76.946 million against an allocation of Rs 490 million for the development schemes of providing and laying of tuff tiles, construction of drains and soloing, repair and renovation of rest house and repairing of office buildings. The said development schemes could not be completed and an amount of Rs 413.054 million lapsed during the year.

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 506.765 million lapsed due to inefficient management.

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council was made on the basis of functions of District Councils as prescribed in the Local Government Act 2013. The objectives of prescribing the functions by the Local Government and Community Development for the District Councils were to provide the basic services of supply of drinking water, sanitation, street cleanliness in the rural area of the District. The District Council authorities were responsible for saving the rural 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

(Rupees in million)

Sr. No.	Particular	Parameter	Target	Achievement	Remarks
1	Prevention and removal of encroachment	Receipts(million) budgeted vs actual	0.500	0	Target not achieved
2	Regulation of dangerous and offensive articles	Surveyed vs action taken	277	0	-do-
3	Regulation or prohibition of the establishment of brick kilns, potteries and other kilns		0	0	Target not set
4	Organize cattle fairs and cattle markets	Expenditure (million) budgeted vs actual	0	0	-do-
5	Provision of relief for the widows, orphans, poor, disable persons		0	0	-do-
6	Promotion of sports & sports persons		6.000	5.900	Target not achieved
7	Assisting UCs in provision of rural water supply schemes		10.155	9.495	Target not achieved
8	Promote animal husbandry and dairy development		0	0	Target not set
9	Control over land-use (Action taken against Illegal Housing Schemes)	Number of schemes Surveyed vs action taken	32	0	-do-
10	Staff Position				
i	Sanitation Staff	Posts sanctioned vs occupied	0	0	-
ii	Water supply scheme staff		237	194	Target not achieved
iii	Planning staff		06	06	Target achieved
iv	Finance Staff		35	27	Target not achieved
v	Regulation Staff		-	-	-
vi	Infrastructure and Services Staff (Road Maintenance)		175	145	Target not achieved

Source: Data received from CO (DC)

iii. Service Delivery Issues

From the data analysis of DC it could be noticed that management did nothing for prevention and removal of encroachment, regulation of dangerous and offensive articles trade and control over land-use (taking action against illegal housing schemes). The targets for organizing cattle fairs and cattle markets and promotion of sports & sports persons were not achieved by the management. Regulating or prohibition of the establishment of brick kilns, potteries and other kilns, provision of relief for the widows, orphans, poor, disable persons and promotion of animal husbandry and dairy development was not taken seriously as management set no targets for these important areas.

Shortage of staff, 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. Expectation Analysis and Remedial Measures

Chief Officer District Council 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 their best to achieve these targets

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 who 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 non-development funds for provision of better citizen services along with holding the responsible for non / timely utilization of the same
- Taking concrete actions to recruit all the staff against sanctioned posts

Chapter 4.2

District Council, Dera Ghazi Khan

Introduction

District Council, Dera Ghazi Khan was established on 01.01.2017 under Punjab Local Government Act, 2013. District Council, is 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 their names.

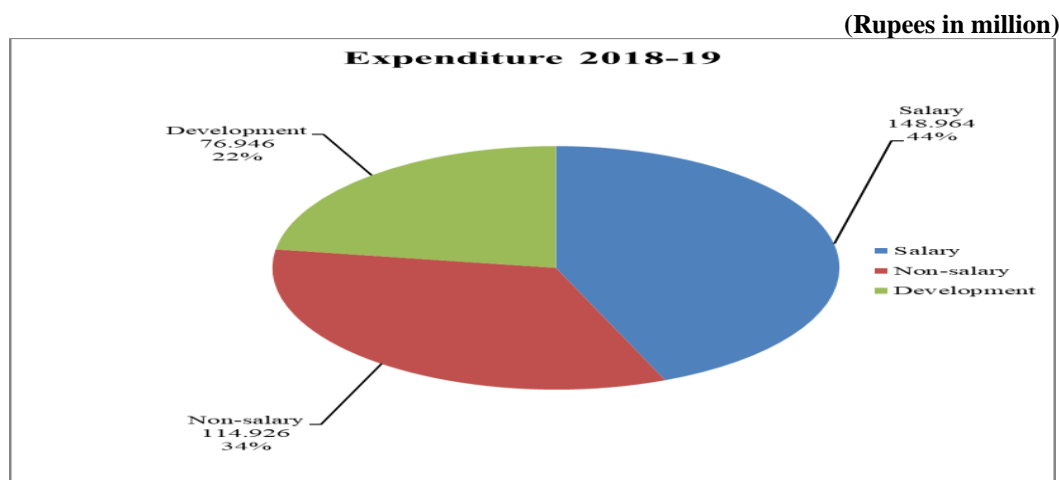
The District Council is headed by Chairman. The Chief Officer is the Principal Accounting Officer of the District Council and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Council is carried out in accordance with the laws and for coherent planning, development, effective and efficient functioning.

4.2.2 Comments on Budget and Accounts

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

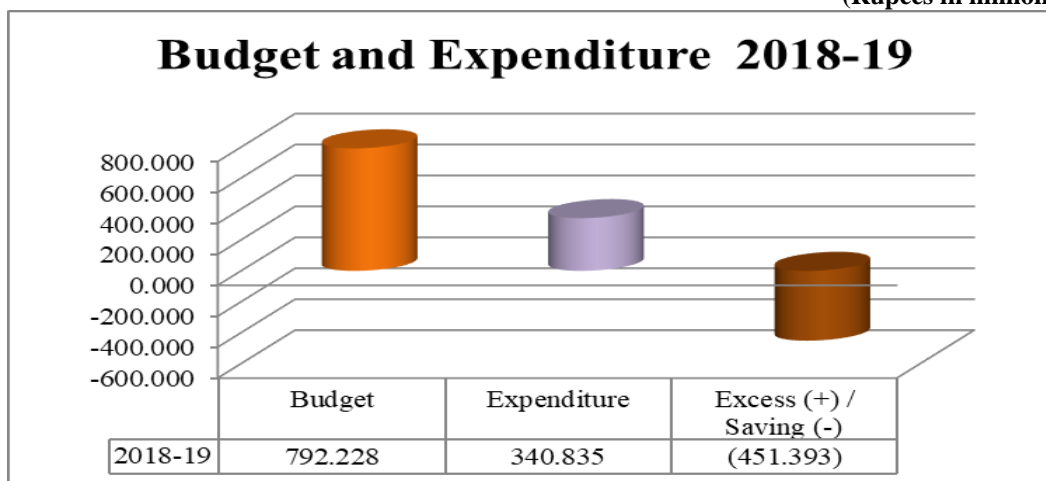
(Rupees in million)

Particular	Budget	Actual	Excess / Savings	%
Salary	154.790	148.964	(5.826)	4
Non-Salary	147.438	114.925	(32.513)	22
Development	490.000	76.946	(413.054)	84
Total	792.228	340.835	(451.393)	57
Receipts	649.684	585.796	(63.888)	10



As per the Annual Accounts 2018-19 of the District Councils, Dera Ghazi Khan, total original budget (Development and Non-Development) was Rs 792.228 million. Against the budget, total expenditure of Rs 340.835 million was incurred by the District Councils during 2018-19. Lapse of funds amounting to Rs 451.393 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 District Councils, Dera Ghazi Khan. (Annexure-2)

(Rupees in million)



4.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 311.155 million were raised as a result of this audit. This amount also includes recoverable of Rs 95.610 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	12.265
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR / Employees related irregularities	9.525
B	Procurement related irregularities	281.173
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	8.192

4.2.4 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.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	08	PAC not constituted

Audit Paras

4.3 Non-Production of Record

4.3.1 Non-production of record – Rs 12.265 million

According to Clause 14 (1) (a) 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 District Council incurred expenditure of Rs 12.265 million during 2018-19, but vouched accounts/ supporting documents, logbooks and receipts record were not produced for audit scrutiny.

(Rupees in million)		
Sr. No.	Detail	Total
1	POL Logbooks	1.066
2	C0388090 - Sale of stocks and stores	1.447
3	C0388091 - Others Miscellaneous Fee	9.752
Total		12.265

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

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 12.265 million.

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

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

Audit recommends to inquire the matter, fix responsibility and strict disciplinary action against the person(s) at fault for non production of record, and to ensure that the record is produced to Audit for scrutiny.

[AIR Para:14, 38]

4.4 Procedural Irregularities

4.4.1 Unjustified expenditure on rural water supply schemes without collection of water rate charges - Rs 173.514 million

According to Notification No. DC.DGK(DOF)02/2017 (Taxation) dated 30.01.2018 issued by the Zila Council D.G.Khan and circulated by The Punjab Gazette, the water rates charged from the rural water supply connection was as under:

Domestic ½” to ¾” dia	Rs 150 to Rs 1500 per month
Office connection ¼” to ½” dia	Rs 1200 month
Commercial Connections ½” to ¾” dia	Rs 1200 to Rs 5000 per month

Chief Officer District Council incurred an expenditure of Rs 173.514 million during 2018-19, on account of electricity bills, repair and maintenance and salaries to staff of rural water supply schemes. Scrutiny of record revealed that the repair maintenance work of schemes was started without previous history of work and demand from public/community, completion certificate or satisfactory work done was not prepared after physical verification. The bills were split up and drawn without actual expenditure. No water rate charges collected/ deposited after incurring such a heavy expenditure was unjustified. The detail is given below:

(Rupees in million)	
Head	Expenditure
Repair of water Supplies	7.580
Pay of staff at water supplies	156.440
Electricity Bill	8.155
POL of Generator WSS	1.339
Total	173.514

Due to weak internal controls, expenditure was incurred without recovering of water rate charges.

Incurrence of heavy expenditure on water supply schemes without recovery/ collection of water charges was unjustified.

The matter was reported to the Administrator and Chief Officer concerned 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 against the persons concerned for non recovery/ collecting of water charges beside recovery of said amount.

[AIR Para:8]

4.4.2 Non / less recovery of various fees/taxes – Rs 72.771 million

According to Rule 47 of 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 District Council failed to recover/less recovered various fees and taxes amounting to Rs 72.771 million under various heads during 2018-19. The detail is given below:

		(Rupees in million)
Sr. No.	Nature of Receipt	Amount
1	License fee for food	25.412
2	Commercialization / conversion fee	2.679
3	Pathar, bajri tax	13.147
4	Conversion fee	31.533
Total		72.771

Due to weak financial controls, revenue was not recovered.

Non realization of receipt resulted in loss of Rs 72.771 million to the Local Government.

The matter was reported to the Administrator and Chief Officer concerned 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 72.771 million besides fixing responsibility against the concerned.

[AIR Paras:3,5,6,7]

4.4.3 Unauthorized transferred of GST, PST and Income Tax from general account to DDO account – Rs 15.767 million

According to Rule 36(10) of Punjab Local Government (Accounts) Rules 2017, the accounts officer shall prepare a weekly and monthly report of all the

claims pending for payment in his office and record reasons of their pendency and the name of the officer responsible therefor for information of the principal accounting officer and shall indorse a copy to the Provincial Director Local Fund Audit.

Chief Officer District Council transferred an amount of Rs 15.767 million from general account to DDO account during 2018-19. The said amount related to income tax, PST, security amount and pension contribution, which was required to be paid to the concern instead of DDO account. **Annexure-3/DGK**

Due to weak financial management, amount was transferred in DDO account instead of proper head of accounts.

Non observance of rules resulted in irregular expenditure of Rs 15.767 million.

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

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

Audit recommends fixing of responsibility on officer concerned and proof of deposit of GST/PST/ I.Tax besides reconciliation statement regarding payment of taxes.

[AIR Para:12]

4.4.4 Irregular payment of work charged establishment – Rs 9.525 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 District Council recruited 58 work charged employees. An amount of Rs 9.525 million was paid on account of salaries to those employees during 2018-19. The recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc.

(Rupees in million)

Token No./Date	Description	Amount
1908 30-06-19	Payment of wages work charge employees RWSS DC DG Khan for the month of June 2019	0.778
1024 31-12-18	Payment of Contingent Paid Staff of RWSS-RDS DC DG Khan for the Month of December 2018	0.854
1161 31-01-19	Payment of Salary of Contingent Paid Staff RWSS for the Month of January 2019 DC DG Khan	0.838
1459 26-03-19	Payment of 54 No of Work Charge employees monthly wages For the Month of March 2019 DC D.G.Khan	0.865
1768 20-05-19	Payment of Arrear bill of work charge employees 01-01-17 to 17-05-17 DC D.G Khan	3.043
916 4/12/2018	Payment of Monthly Salary of Contingent Paid Staff of RWSS DC DG Khan for the month of November 2018	0.783
776 12/11/2018	Payment of Salary of Contingent Paid Staff RWSS-RDS DC DG Khan for the month of 21-08- to 17-11-18	0.853
497 27-09-18	Payment of Salary for RWSS Contingent Pay Staff for the month of 21-08-2018 to 31-08-18	0.249
498 27-09-18	Payment of Salary for RWSS Contingent Pay Staff for the month of September 2018	0.863
235 16-08-18	Payment of salary of Contingent Paid Staff RWSS-RDS DC DG Khan for 01-08-2018 to 17-08-18	0.399
Total		9.525

Due to weak internal controls, salaries were paid to work charged employee without observing codal formalities.

Non observance of codal formalities resulted in irregular expenditure of Rs 9.525 million.

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

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

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

[AIR Para:10]

4.4.5 Irregular expenditure without tender advertisement – Rs 9.328 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 District Council incurred an expenditure of Rs 9.328 million for purchase of various items by splitting and without advertisement on PPRA website and in newspapers. The procurement was made on quotation basis. No comparative statement was prepared. Furthermore, no stock receiving entry, in case of durable goods existed in stock register was made. The detail is given below.

(Rupees in million)		
Sr. No.	Description	Amount
1	Purchase of stores, furniture items etc	1.408
2	Purchase of electric items lighting etc	1.626
3	Purchase of electric items moharram	1.657
4	Repair of vehicles	2.344
5	Entertainment expenditure	1.222
6	Advertisement expenditure banner, panaflex etc	1.071
Total		9.328

Due to weak financial controls, procurement was made without advertisement on PPRA.

Non compliance of procurements rules resulted in irregular expenditure of Rs 9.328 million.

The matter was reported to the Administrator and Chief Officer concerned 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) concerned besides regularization of the expenditure.

[AIR Paras:15, 16, 30, 31,18,28]

4.4.6 Unauthentic retention of uncashed cheques and retention of public money in DDO Account - Rs 8.192 million

According to Rule-16(1), Punjab Local Governments (Account) Rules 2017, the Accounts Officer shall prepare monthly and annual statement of receipts and expenditure accounts of the Local Government and reconcile the monthly and annual account of the Local Government with bank, head of the finance officer, other head of offices, collecting officer and drawing and disbursing officer and point out the discrepancy.

Chief Officer District Council retained public money of Rs 8.192 million in DDO account during 2018-19. The detailed below cheques were shown issued but were not presented in the bank and also were not cancelled after the lapse of considerable time. **Annexure-4/DGK**

Due to weak internal controls, heavy amount was retained in the account and timely disbursement was not made.

The retention of public money in to the DDO account resulted in unauthorized retention of public money Rs8.192 million.

The matter was reported to the Administrator and Chief Officer concerned 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 earliest disbursement of the said amount to the claimants.

[AIR Para:17]

4.4.7 Unjustified and doubtful expenditure on repair and maintenance of buildings – Rs 2.721 million

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Furthermore, as per Sr. No. 3(1)(b) of Delegation of Financial Power Rules 2016, Communication and Works in case of ordinary and special repair of non-residential buildings, Executive Engineer up to Rs. 0.600 million in each case and in case residential

buildings, Executive Engineer can exercise power up to Rs. 0.200 million in each case.

Chief Officer District Council incurred an amount of Rs 2.721 million on repair and maintenance of buildings without specific budget allocation and above TS powers in contravention of above rule. Furthermore, the expenditure was split up and same work was done in multiple bills just to avoid the sanction from higher authority. **Annexure-5/DGK**

Due to weak internal controls, bills were split just to avoid sanction from higher authority

Non observance of codal formalities resulted in irregular expenditure of Rs 2.721 million.

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

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

Audit recommends proceedings of disciplinary action against the Officer concerned regarding misuse of authority beside the regularization of the expenditure with the sanction of Finance Department.

[AIR Para:9]

4.4.8 Loss due to auction of leases below reserved price – Rs 2.559 million

According to Rule 13 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 examine the reasonability of the bid; and decide acceptance or rejection of the bid after recording reasons of its rejection or acceptance.

Chief Officer District Council auctioned the right of collection of leases to contractors below than the reserve price valuing Rs 2.559 million without approval from house during 2018-19. Furthermore, the amount collected was not deposited / less deposited into Local Fund.

Table-A**(Rupees in million)**

Name of Auction	Contractor	Auction amount	10% Tax	Total Recovery	Received Amount	Pending amount
Dhani Wala Patan Janobi	Muhammad Haneef	1.570	0.157	1.727	0.473	1.087
	Self Recovery				0.167	
Total						1.087

Table-B**(Rupees in million)**

Name of Auction	Contractor	Auction in 2017-18	10% Tax	Total Recovery	Auction in 2018-19	Loss Amount
Auction of Sajan Lngha	M.Ramzan	1.110	0.111	1.221	0.200	1.021
Bukhara Patan	Zahore Ahmad	0.510	0.051	0.561	0.110	0.451
Total				1.782	0.310	1.472

Due to weak internal controls, leases were auction below reserve price.

Auction of leases below reserve price resulted in loss of Rs 2.559 million.

The matter was reported to the Administrator and Chief Officer concerned 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 for auctioning leases less than reserve price besides regularization.

[AIR Para:1]

4.4.9 Non-recovery of arrears and understated revenue in budget books – Rs 1.868 million

According to Part-II read with Rule 7 of the Punjab Local Governments (Budget) Rules 2017, the collecting officer is responsible to ensure timely recoveries against each demand, prepare statement of arrears, if any, at the beginning of each financial year by carrying them forward from the previous financial year and include the same demand statement of the next financial year.

Chief Officer District Council did not reported outstanding revenues Rs 1.868 million in the budget books for the year 2018-19 and also make no efforts to collect these arrears. Scrutiny of the receipt record revealed that Rs 4.265 million were recoverable during 2017-18 out of which Rs 2.397 million were recovered and the balance amount of Rs 1.868 million was out standing on 30.6.2018, but

these arrears were not shown in the budget book of 2018-19. The detail is given below:

(Rupees in million)

Name of Auction	Contractor	Auction amount	10% Tax	Total Recovery	Received Amount	Pending amount As on 30.06.2018
Auction of Sajan Lngha	Ghulam Yaseen	1.110	0.111	1.221	0.682	0.539
Bait Fateh Khan Patan	Saeed Ahmad	0.640	0.064	0.704	0.703	0.001
Sharoo Patan	Muzaffar ud Din	0.550	0.055	0.605	0.169	0.436
Dhani Wala Patan Janobi	Mr. Rafiq Ahmad	0.495	0.049	0.545	0.363	0.182
Shah jamal Patan	Abdul Majeed	0.172	0.017	0.189	0.083	0.106
Bukhara Patan	Bashir Ahmad	0.510	0.051	0.561	0.243	0.318
Dhani Wala Patan Shumali	Muhammad Azeem	0.400	0.040	0.440	0.154	0.286
Total				4.265	2.397	1.868

Due to weak financial controls, revenue was not recovered and concealed in budget book.

Non realization of receipt and concealment of arrears resulted in loss of Rs 1.868 million to the Local Government.

The matter was reported to the Administrator and Chief Officer concerned 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 1.868 million besides fixing responsibility against the concerned.

[AIR Para:2]

4.4.10 Unauthorized payment of withholding tax on transfer of payment – Rs 1.393 million

According to section 236 P(4) of the Income Tax Ordinance 2001, advance tax on banking transactions, otherwise than through cash, shall not be collected in the case of payment made for Federal, Provincial or Local Government.

Chief Officer District Council paid withholding tax Rs 1.393 million on transfer of all the claims from general bank account to DDO i.e DO (Finance) bank account for further disbursement to the concerned in contravention of above rule.

Annexure-6/DGK

Due to weak financial management, unauthorized withholding tax was paid.

Payment of withholding tax resulted in loss of Rs 1.393 million to the Local fund.

The matter was reported to the Administrator and Chief Officer concerned 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 1.393 million besides fixing responsibility on the person(s) concerned.

[AIR Para:21]

4.4.11 Loss due to non-recovery of Provincial Sales Tax on services - Rs 1.252 million

According to clarification of the Government of Punjab, Finance Department letter No.RO(Tech) 2-11/2017 dated 28.09.2017

- I. PST is not included in MRS rates.
- II. 1% PST is to deducted for construction services from the contingency of the estimates, approved and projects launched during financial year 2016-17 and paid to PRA.
- III. 5% PST is to be deducted as per finance bill 2017-18 for the construction services and PC-I / Cost estimate should be got approved by adding 5%

PST for the schemes being got approved / launched after june-2017 and paid to PRA.

Furthermore, as per clarification of the Government of Punjab, Finance Department vide Letter No.PRA/HQ-02/HAC-04/15/4/G dated 4.11.2016, the person unregistered with PRA providing taxable services are liable to collection/deduction of Punjab Sales Tax from the gross payments made to them for such services. "As for as incorporation of the Punjab Sales Tax in claim from concerned, a registered person may add Punjab Sales Tax as applicable rates with gross amount of bill /tax invoice. In case the service provider is not a registered person as PRA, department/withholding agent shall deduct Punjab Sales tax from the payments due to the unregistered services provider/contractor."

Chief Officer District Council did not deduct Punjab Sales Tax amounting to Rs1.252 million from the contractors' bills during 2018-19. The said tax was paid from the contingency without any proof that the contractors were filer/registered person with Punjab Revenue Authority. (Annexure-7/DGK)

Due to weak financial controls, PST was not deducted from the contractors bills without any proof of filer.

Non deduction of PST without any proof resulted in loss of Rs1.252 million.

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

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

Audit recommends fixing of responsibility on officer concerned besides recovery of PST from contractor concerned.

[AIR Para:26]

5. District Council, Layyah

Chapter 5.1

Sectoral Analysis

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 Chief Officer District Council during 2018-19.

(Rupees in million)

Particulars	Budget	Actual	Excess / Lapse ()	Lapse (Per Cent)
Non-Development (Salary + Non-Salary)	162.446	108.262	(54.184)	33
Development	514.222	116.428	(397.794)	77
Total	676.668	224.69	(451.978)	67

(Source: Annual Accounts 2018-19)

Development includes an expenditure of Rs 116.428 million against an allocation of Rs 514.222 million for the development schemes of providing and laying of tuff tiles, construction of roads, drains and soling, repair and renovation of rest house and repairing of office buildings. The said development schemes could not be completed and an amount of Rs 397.794 million lapsed during the year.

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 451.978 million lapsed due to inefficient management.

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council was made on the basis of functions of District Councils as prescribed in the Local Government Act 2013. The objectives of prescribing the functions by the Local Government and Community Development for the District Councils were to provide the basic services of supply of drinking water, sanitation, street cleanliness in the rural area of the District. The District Council authorities were responsible for saving the rural 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

(Rupees in million)

Sr. No.	Particular	Parameter	Target	Achievement	Remarks
1	Prevention and removal of encroachment	Receipts (Rs in million)	0.200	0	Target not achieved
2	Regulation of dangerous and offensive articles	Surveyed numbers	45	0	-do-
3	Regulation or prohibition of the establishment of brick kilns, potteries and other kilns		0	0	-do-
4	Organize cattle fairs and cattle markets (National Celebrations)	Expenditure (Rs in million)	2.000	1.777	-do-
5	Provision of relief for the widows, orphans, poor, disable persons		5.000	0	-do-
6	Promotion of sports & sports persons (& youth Development)		14.000	0.741	-do-
7	Assisting UCs in provision of rural water supply schemes		0	0	Target not achieved
8	Promote animal husbandry and dairy development		0	0	Target not achieved
9	Control over land-use (Action taken against Illegal Housing Schemes)	Number of schemes	39	0	Target not achieved
10	Staff Position				
i	Sanitation Staff	No. of Posts	20	16	Target not achieved
ii	Water supply scheme staff		Nil	Nil	-do-
iii	Planning staff		10	2	-do-
iv	Finance Staff		14	13	-do-
v	Regulation Staff		9	8	-do-
vi	Infrastructure and Services Staff		59	50	-do-

Source: Data received from CO (DC)

iii. Service Delivery Issues

From the data analysis of DC it could be noticed that management did nothing for prevention and removal of encroachment, regulation of dangerous and offensive articles trade and control over land-use (taking action against illegal housing schemes). The targets for organizing cattle fairs and cattle markets and

promotion of sports & sports persons were not achieved by the management. Regulating or prohibition of the establishment of brick kilns, potteries and other kilns, provision of relief for the widows, orphans, poor, disable persons and promotion of animal husbandry and dairy development was not taken seriously as management set not targets for these important areas.

Shortage of staff, 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. Expectation Analysis and Remedial Measures

Chief Officer District Council 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 their best to achieve these targets

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation and infrastructure) of District Council 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 who responsible for irregularities should be held accountable for such irregularities at appropriate forums.
- Efforts should be made for provision and utilization of Development funds.
- Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- Ensuring utilization non-development funds for provision of better citizen services along with holding the responsible for non / timely utilization of the same
- Taking concrete actions to recruit all the staff against sanctioned posts

Chapter 5.2

District Council, Layyah

5.2.1 Introduction

District Council, Layyah was established on 01.01.2017 under Punjab Local Government Act, 2013. District Council, is 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 their names.

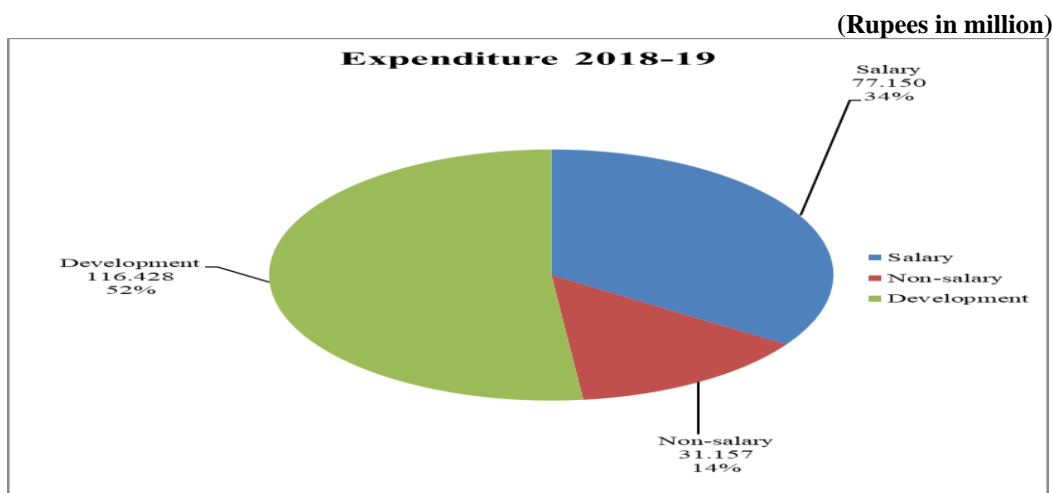
The District Council is headed by Chairman. The Chief Officer is the Principal Accounting Officer of the District Council and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Council is carried out in accordance with the laws and for coherent planning, development, effective and efficient functioning.

5.2.2 Comments on Budget and Accounts

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

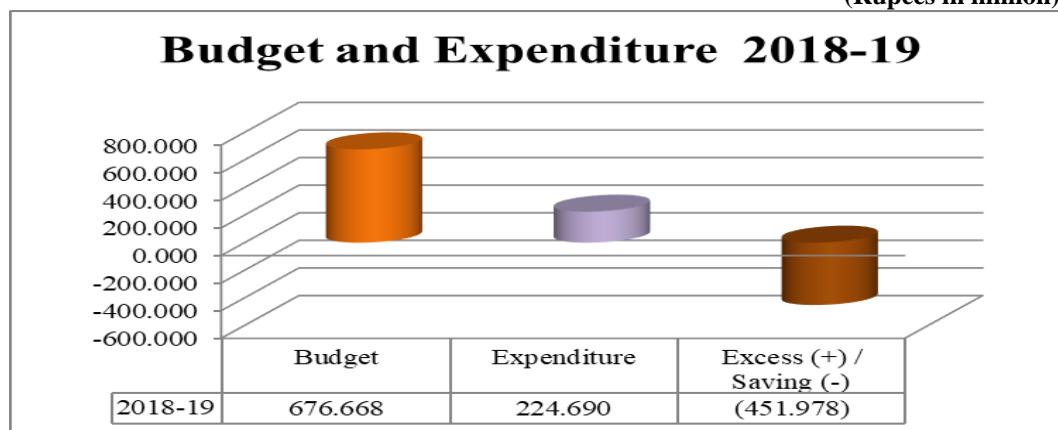
(Rupees in million)

Description	Budget	Actual	Excess / Savings	%
Salary	110.706	77.105	(33.601)	30
Non-Salary	51.740	31.157	(20.583)	40
Development	514.222	116.428	(397.794)	77
Total	676.668	224.690	(451.978)	67
Receipts	716.300	906.207	(189.907)	27



As per the Annual Accounts 2018-19 of the District Council, Layyah, total original budget (Development and Non-Development) was Rs 676.668 million. Against the budget, total expenditure of Rs 224.690 million was incurred by the District Councils during 2018-19. Lapse of funds amounting to Rs 451.978 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 District Councils, Layyah. (Annexure-2)

(Rupees in million)



5.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 879.714 million were raised as a result of this audit. This amount also includes recoverable of Rs 83.255 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	Irregularities	
A	HR / Employees related irregularities	30.970
B	Procurement related irregularities	562.755
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	285.989

5.2.4 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.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	08	PAC not constituted

Audit Paras

5.3 Procedural Irregularities

5.3.1 Defective tendering and administrative approval of schemes - Rs 479.500 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. Furthermore, as per Finance Department letter No. RO (TECH) FD-1-2/83/-VI dated 29.03.2005, Technical Sanction be issued before inviting tenders. The particulars of technical sanction i.e. amount, number and date of orders of Technical Sanction be mentioned in the tender inviting notice as well as in the letter of acceptance of tender to be issued to the contractors. Moreover, Rule 7(f,g,h) of the Punjab Local Government (Committees) Rules 2018 states that the Planning committee of the District Council shall consider schemes of development within the area of Local Government, analyse the needs of the area and recommendations to the house after evaluation and prioritizing the schemes.

Chief Officer District Council called tenders for the development schemes valuing Rs 479.500 million during 2018-19. Advertisement was not given in Urdu and English newspaper. Furthermore, the rates were quoted in figures by the contractors instead of also in words and cutting/ over writing in rates of some tender was observed. The schemes were not submitted to the Planning committee to consider, analyse, prioritize and recommend to the House for approval/ admin approval contrary to above rule.

Due to weak financial controls, the Government rules and regulations were not followed.

Non compliance of procurement rules resulted in irregular expenditure of Rs 479.500 million.

The matter was reported to the Administrator and Chief Officer concerned 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 the competent forum.

[AIR Para:25]

5.3.2 Non-recovery of penalty due to delay in completion of work - Rs 38.893 million

According to clause 30 of the 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 District Council awarded works amounting to Rs 388.930 million for construction/repair work during 2018-19. However, contractors failed to complete the works within stipulated period provided in the agreement. Any request of contractors for extension of time period was not on record. An amount of Rs 38.893 million was not imposed as penalty for delay in completion of works.

Annexure-3/LY

Due to weak internal controls and poor monitoring mechanism penalty was not imposed for delay in completion of work.

Non-imposition of penalty resulted in loss of Rs 38.893 million to the Government exchequer.

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

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

Audit recommends to impose penalty and recovered from concerned contractors, besides fixing responsibility on person(s).

[AIR Para:30]

5.3.3 Loss of revenue due to un-approved residential housing schemes - Rs 33.129 million

According to Land Use Rules 2009 and Chapter VIII Rule 60 (C) of Commercialization Rules 2008, the conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent (1%) of the value of the land as per valuation table. Further as per rule 47 of 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 District Council did not take any action to approve the illegal residential housing schemes and to recover various fee from the owners of residential schemes amounting to Rs 33.129 million. Further illegal and unapproved housing schemes without observing the by-laws created problems for the general public. **Annexure-4/LY**

Due to weak internal controls neither the residential schemes were approved nor commercialization fee was recovered.

Non approval of residential schemes and non recovery of various fee resulted in loss of Rs 33.129 million.

The matter was reported to the Administrator and Chief Officer concerned 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 33.129 million besides fixing responsibility against the person(s) at fault.

[AIR Para:2]

5.3.4 Unauthentic payment of pension fund - Rs 30.970 million

According to Rule 37(3) of the Punjab Local Government (Accounts) Rules 2017, the DDO shall maintain the Establishment Check Register (ECR) and reconciled with the similar register maintained by the Accounts Officer. At the beginning of each year the entries in the ECR shall be scrutinized and verified by the DDO and countersigned by the Head of Offices. Furthermore, according to LG&CD Department letter No. SO(MC-DEV)(New Local Government) LG/9-

2/2015 dated 16.03.2017, the pension to the retired employees may be paid out of General Purpose Account only upto March 2017, where the Pension Fund Account has not been opened. The Pension Fund Account should be opened and become operational immediately.

Chief Officer District Council paid an amount of Rs 30.970 million on account of pension during 2016-19. All the pension payments were made out of General Purpose Fund. No life certificate/re-marriage certificates of the pensioners were on record from where the authenticity of the payment could be substantiated.

Audit is of the view that due to weak internal controls, pensions were paid without opening and maintaining ECR and Pension Fund Account.

Payment of pension without verification resulted in inauthentic payment as well as violation of above quoted rule.

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

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

Audit recommends investigating the matter, fixing responsibility on the person(s) at fault and regularization of expenditure from the competent authority.

[AIR Para: 19]

5.3.5 Non / less recovery of various fees and taxes – Rs 5.197 million

According to Rule 47 of 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 District Council failed to recover / less recovered various fees and taxes amounting to Rs 5.197 million during 2018-19. Further no serious action was taken against the defaulter. The detail is given below:

		(Rupees in million)
Sr. No.	Nature of Receipt	Amount
1	Rent of agricultural land	1.395
2	Conversion fee from Petrol Pump	0.415
3	Sale proceed of trees	1.910
4	Conversion fee	0.346

Sr. No.	Nature of Receipt	Amount
5	Building plan map fee	0.207
6	NOC Fee	0.708
7	Parking Fee	0.156
8	License permit fee	0.060
Total		5.197

Due to weak financial management, the Government revenues were not realized.

Non-realization of receipt resulted in loss to the Local Government amounting to Rs 5.197 million.

The matter was reported to the Administrator and Chief Officer concerned 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 5.197 million besides fixing responsibility on the person(s) at fault.

[AIR Paras:1, 3, 7, 8, 9, 10, 11]

5.3.6 Loss due to auction of leases below reserve price - Rs 3.473 million

According to Chapter-III Rule-13 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. Further Rules 14, 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.

Chief Officer District Council auctioned the right of collection of leases to contractors below than the reserve price valuing Rs 3.473 million without recording reasons and special approval from house. Further the tendering process was defective as the date and time of bid was not clearly mentioned in advertisements given in newspapers, so the presence of the maximum bidders and

healthy competition was avoided. The detail is given below:

(Amount in rupees)

Sr. No.	Lease	Year	Date	Contractors	Reserve Price	Auction Price	Loss
1	Patton (Water Ways) Chandia Wala	2018-19	8.9.18	M.Ashfaq	3.920	1.200	2.720
2	Trees, lot No. 4DWF 18-19, Noray wala road	2018-19	19.2.19	Zareef khan	1.604	0.851	0.753
Total							3.473

Due to weak internal controls, leases were auction below reserve price.

Auction of leases below reserve price resulted in loss of Rs 3.473 million.

The matter was reported to the Administrator and Chief Officer concerned 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 for auctioning leases less than reserve price besides regularization.

[AIR Para:4, 6]

5.3.7 Overpayment due to allowing unjustified rate of ramming of earthwork- Rs 1.359 million

According to Para 9(13) of the Punjab Local Government (Works) Rule 2017, the Engineer in charge and his subordinates shall be responsible for strict implementation of the terms of the contract and shall adhere to the roles and responsibilities defined for execution of development work in Building and Road Department works Code.

Chief Officer District Council & DO (I&S) allotted the schemes to detail below contractors but it was noted from MRS chapter No.18 (page 111) item #19 the composite rate of “P/L of dry brick pavement/soling in streets including reparation, watering, compaction of bed to proper camber and sand cushion”, already included compaction of earthwork, but hand ramming of earthwork @Rs 1,066.30%0 was again added in rate analysis. So allowance of double compaction was unjustified caused overpayment of Rs 1.359 million. **Annexure-5/LY**

Due to weak financial controls, unauthorized rate was allowed.

Allowing of unauthorized rates resulted in overpayment of Rs 1.359 million.

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

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

Audit recommends the matter may be investigated and responsibility may be fixed on the person(s) at fault and recovery of Govt. Loss.

[AIR Para:27]

5.3.8 Overpayment due to charging of excess rate than the market rate - Rs 1.204 million

According to rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. As per Finance Department Notification No. RO Tech FD 2-3/2018 dated 21.01.2018 MRS rates for 1st Biannual 2018 (01.01.18 to 30.06.18) are notified for application in all Punjab.

Chief Officer District Council overpaid an amount of Rs1.204 million against the works scheduled items mentioned in column No. 3. These items were notified and available in MRS first Biannual 2018 (01.01.18 to 30.06.18). The admin approval of the works scheme was issued on 05.05.2018 and rate of 1st biannual 2018 was applicable. But the irrelevant high rates were applied by the concerned engineer/staff in availability of MRS rate, applying/ charging of excess rate was unjustified. **Annexure-6/LY**

Due to weak financial management, excessive rate was applied.

Allowing of excessive rate than concerned MRS rate resulted in loss of Rs1.204 million.

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

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

Audit recommends the matter may be investigated and responsibility may be

fixed on the person(s) at fault and recovery of Government Loss.

[AIR Para:26]

5.4 Other

5.4.1 Unauthorized opening of bank account and retention of public money - Rs 115.510 million

According to the Government of the Punjab, Local Government & Community Development Department letter No. SOR/(LG) 38-17/2015 dated 06.01. 2017, the account shall be opened in the Bank of Punjab(BOP) and the station where the branch of BOP does not exist, local governments are allowed to open in National Bank of Pakistan.

Chief Officer District Council retained public money of Rs 115.510 million in Bank Account No. 3137825743 in the National Bank Pakistan on 30.6.2019. This account was opened in the National bank of Pakistan despite availability of Account No. 16855-6 in the Bank of Punjab. Further, no any withdrawal was made from the said account in the whole period.

Due to weak financial controls and poor performance the amount was retained in NBP account.

Opening of new account and retention of public money resulted in blockage of funds of Rs 115.510 million.

The matter was reported to the Administrator and Chief Officer concerned 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 and regularization from competent forum.

[AIR Para:18]

5.4.2 Non-reconciliation of Tax on Transfer of Immovable Property – Rs 104.662 million

According to the Government of Punjab, LG&CD Department letter No.SOTAX(LG)2-46/08(PI) dated 20.02.2011, recovery of Tax on Transfer of Immoveable Property shall be reconciled with the revenue staff preferable on a daily basis.

Administration of district council collected Tax on Transfer of Immoveable Property amounting to Rs 104.662 million. But overall figure of recovery was shown and same was not got reconciled with Revenue Department. Further the detailed record was not prepared according to visit of site and assessment of rate of land as per valuation table of site/ land transferred.

Due to weak internal controls, TTIP receipt was not got reconciled with Revenue Department.

Non-reconciliation of TTIP receipt amounting to Rs 104.662 million with Revenue Department resulted in violation of instruction and chances of misappropriation / embezzlement could not be over ruled.

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

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

Audit recommends reconciliation of TTIP receipts with Revenue Department besides fixing responsibility on person(s) at fault.

[AIR Para: 17]

5.4.3 Undue financial benefit to contractor due to non depositing of additional performance security - Rs 65.817 million

According to Para 9(9)(d) of Punjab Local Government (Works) Rule 2017, in case the rates of the lowest bidders are equal to or less than 5% of the estimated cost, the lowest bidder bound to deposit additional performance security for a scheduled bank from 5% to 10% (Including CDR deposited at the time of tendering) within 15 days of issuance of a notice as under:

Total tendered amount below corresponding estimated cost	Additional Performance Security
5%	5%
6%	6%
7%	7%
8%	8%
9%	9%
10%	10%

Furthermore, Rule 9(10) of ibid states that the additional performance security shall be refund after the issuance of the completion certificate by the incharge of the engineering branch. Moreover, according to the Government of Punjab, Finance Department letter No. RO (Tech)FD 1-2/83 VI (P) dated 24th January, 2006 the contractor shall deposit additional performance security as subsequent % age below the estimated cost.

Chief Officer District Council did not demand additional performance security of Rs 65.817 million from contractors, quoted below rate than TS value during 2018-19. This value was mandatory to deposit as additional performance security for satisfactory completion of work. Further mostly the works were still not completed and Government is not in a position to forfeit additional performance security and not got from the contractor. **Annexure-7/LY**

Due to weak financial controls, performance security was not obtained from the contractors for satisfactory completion of work.

Non obtaining of performance securities resulted in delay in completion of work and loss of Rs 65.817 million.

The matter was reported to the Administrator and Chief Officer concerned 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 undue favouring the contractor besides completion report of satisfactory performance of works and regularization from competent forum.

[AIR Para:31]

6. District Council, Muzaffargarh

Chapter 6.1

Sectoral Analysis

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 Chief Officer District Council during 2018-19.

(Rupees in million)

Particulars	Budget	Actual	Excess / Lapse ()	Lapse (Per Cent)
Non-Development (Salary + Non-Salary)	740.000	127.689	(612.311)	83
Development	470.000	213.958	(256.042)	54
Total	1,210.000	341.647	(868.353)	72

(Source: Annual Accounts 2018-19)

Development includes an expenditure of Rs 213.958 million against an allocation of Rs 470 million for the development schemes of providing and laying of tuff tiles, construction of drains and soloing, repair and renovation of rest house and repairing of office buildings. The said development schemes could not be completed and an amount of Rs 256.042 million lapsed during the year.

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 868.353 million lapsed due to inefficient management.

Status regarding Indicators and their achievements

(Rupees in million)

Sr. No.	Particular	Parameter	Target	Achievement	Remarks
1	Prevention and removal of encroachment	Receipts (million) budgeted vs actual	0.200	0	Target not achieved
2	Regulation of dangerous and offensive articles	Surveyed vs action taken	0	0	Target not set
3	Regulation or prohibition of the establishment of brick kilns, potteries and other kilns		0	0	-do-

Sr. No.	Particular	Parameter	Target	Achievement	Remarks
4	Organize cattle fairs and cattle markets	Expenditure (million) budgeted vs actual	0	0	-do-
5	Provision of relief for the widows, orphans, poor, disable persons		0	0	-do-
6	Promotion of sports & sports persons		9.157	1.940	Target not achieved
7	Assisting UCs in provision of rural water supply schemes		0	0	Target not set
8	Promote animal husbandry and dairy development		0	0	-do-
9	Control over land-use (Action taken against Illegal Housing Schemes)	Number of schemes Surveyed vs action taken	32	0	Target not achieved
10	Staff position				
i	Sanitation staff	Posts sanctioned vs occupied	0	0	Target not set
ii	Water supply scheme staff		3	3	Target achieved
iii	Planning staff		5	5	-do-
iv	Finance Staff		15	15	-do-
v	Regulation Staff		6	6	-do-
vi	Infrastructure and Services Staff		84	84	-do-

iii. Service Delivery Issues

From the data analysis of DC it could be noticed that management did nothing for prevention and removal of encroachment, regulation of dangerous and offensive articles trade and control over land-use (taking action against illegal housing schemes). The targets for organizing cattle fairs and cattle markets and promotion of sports & sports persons were not achieved by the management. Regulating or prohibition of the establishment of brick kilns, potteries and other kilns, provision of relief for the widows, orphans, poor, disable persons and promotion of animal husbandry and dairy development was not taken seriously as management set no targets for these important areas.

iv. Expectation Analysis and Remedial Measures

Chief Officer, District Council 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 their best to achieve these targets

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 who 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 non-development funds for provision of better citizen services along with holding the responsible for non / timely utilization of the same
- Taking concrete actions to recruit all the staff against sanctioned posts

Chapter 6.2

District Council, Muzaffargarh

6.2.1 Introduction

District Council, Muzaffargarh was established on 01.01.2017 under Punjab Local Government Act, 2013. District Council, is 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 their names.

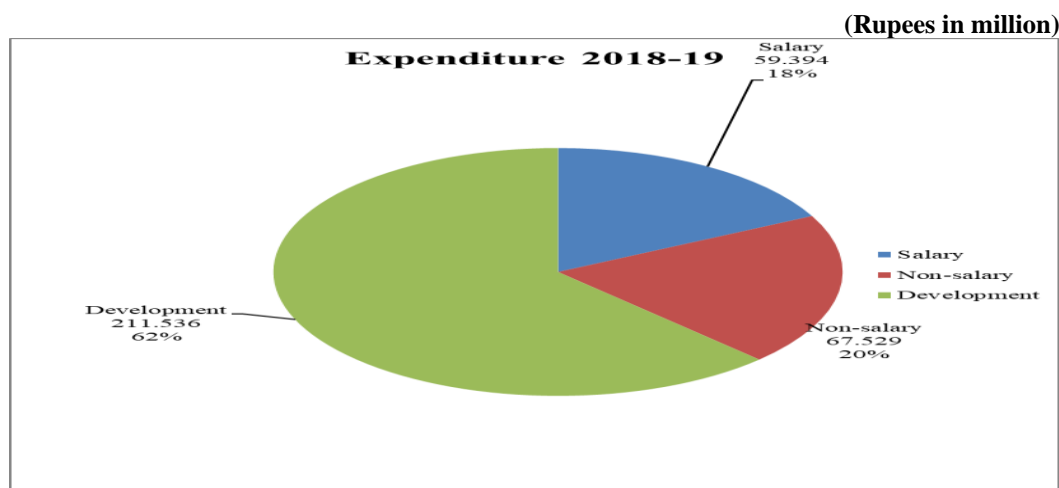
The District Council is headed by Chairman. The Chief Officer is the Principal Accounting Officer of the District Council and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Council is carried out in accordance with the laws and for coherent planning, development, effective and efficient functioning.

6.2.2 Comments on Budget and Accounts

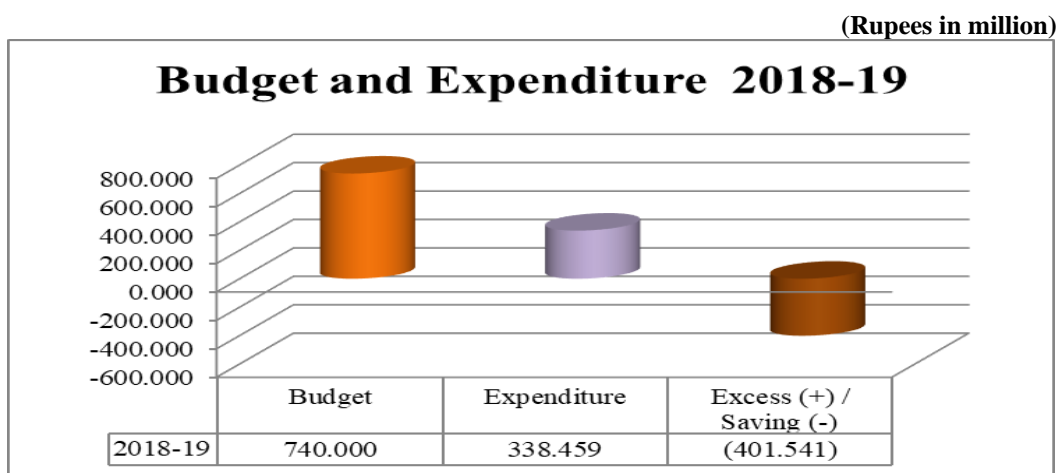
The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

Description	Budget	Actual	Excess / Savings	%
Salary	91.633	59.394	(32.239)	35
Non-Salary	178.367	67.529	(110.838)	62
Development	470.000	211.536	(258.464)	55
Total	740.000	338.459	(401.541)	54
Receipts	707.880	751.237	(43.357)	6



As per the Annual Accounts 2018-19 of the District Councils, Muzaffargarh, total original budget (Development and Non-Development) was Rs 740.000 million. Against the budget, total expenditure of Rs 338.459 million was incurred by the District Councils during 2018-19. Lapse of funds amounting to Rs 401.541 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 District Councils, Muzaffargarh. (Annexure-2)



6.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 321.772 million were raised as a result of this audit. This amount also includes recoverable of Rs 18.708 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	9.042
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR / Employees related irregularities	21.695
B	Procurement related irregularities	274.780
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	16.255

6.2.4 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.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	16	PAC not constituted

Audit Paras

6.3 Non-Production of Record

6.3.1 Non-production of record – Rs 9.042 million

According to Clause 14 (1) (a) 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 District Council shown receipts of Rs 9.042 million during 2018-19, but vouched accounts of the receipts were not produced for audit scrutiny.

(Rupees in million)		
Sr. No.	Description	Amount
1	Advertisement fee	1.750
2	License Fee	3.100
3	Rent of shops	2.763
4	Lease of Chanab Park land	1.309
5	Lease of 6 marlas land situated at Shama Market near Qanoon Chowk M. Garh	0.120
Total		9.042

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

Non production of record of receipts created doubt regarding leakage of revenue and legitimacy of the expenditure amounting to Rs 9.042 million.

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

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

Audit recommends to inquire the matter, fixing responsibility and strict disciplinary action against the person(s) at fault for non production of record, and to ensure that the record is produced to Audit for scrutiny.

[AIR Para:25]

6.4 Procedural Irregularities

6.4.1 Non-reconciliation of tax on transfer of immovable property – Rs 208.692 million

According to the Government of Punjab, LG&CD Department letter No.SOTAX(LG)2-46/08(PI) dated 20.02.2011, recovery of Tax on Transfer of Immoveable Property shall be reconciled with the revenue staff preferable on a daily basis.

Administration of district council collected Tax on Transfer of Immoveable Property amounting to Rs 208.692 million. But overall figure of recovery was shown and same was not got reconciled with Revenue Department. Further the detailed record was not prepared according to visit of site and assessment of rate of land as per valuation table of site/ land transferred.

Due to weak internal controls, TTIP receipt was not got reconciled with Revenue Department.

Non-reconciliation of TTIP receipt amounting to Rs 208.692 million with Revenue Department resulted in violation of instruction and chances of misappropriation / embezzlement could not be over ruled.

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

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

Audit recommends reconciliation of TTIP receipts with Revenue Department besides fixing responsibility on person(s) at fault.

[AIR Para: 39]

6.4.2 Unauthorized payments to contractors without pre-audit - Rs 44.325 million

According to rule 18(3) of the Punjab Local Government (Works) Rule 2017, any payment either for work done or procurement made for more than rupees fifty thousand shall be entered in the measurement book, the concerned local government engineer shall submit the bill of work done to the head of Finance

Branch of the local government who shall check all the documents and may raise object or seek information. Head of Finance Branch of the local government, on his satisfaction, shall submit through Chief Officer, the bill for sanction by the Chairman. After sanction of the bill by the competent authority, the Audit Branch shall pre-audit and payment shall be made in the prescribed manner.

Chief Officer District Council drawn amounting to Rs 44.325 million out of Government treasury against payment of development schemes. Scrutiny of measurement books revealed that no pre audit checks were adopted/affixed in measurements books. No entry about scrutiny by MO(I), CO and approval was noted on the measurement books. No bill was provided for audit scrutiny from where the pre-audit checks applied could be verified. The detail is given below:

(Rupees in million)

Scheme	Contractor	Amount
Construction of Soling, Drain / Sullage Carrier & Culverts Basti Gishkori, Union Council Bait Mullan Wali.	Ruff Ruff Enterpriser	4
Construction of Soling Mouza Azmat Pur Union Council Bait Mullan Wali	Mandoos Brothers	2
Construction of Soling, Drain Basti Kora, Tibiarain, Seetpur Road	Navid Saif	3
Construction of Soling, Basti Tibi UC Ghallwan C/O Khawar Abbas	Borana Construction	3
Construction of Boundary wall of Graveyard, near Imam Bargah Union Council Seet Pur	Borana Construction	0.500
Construction of Metal Road From Chah Basti Basira Road to Mahrah Road, Tehsil Muzaffargarh.	Borana Construction	5
Repairing Work and Renovation Umar Hall Construction of Toilet Block Ladies Member Room Parking Shed & Repair of Chief Officer Residence District Council Muzaffargarh (M&R)	Raj Put Developers 22-10-2018	20
Construction & Repairing of Sullage Carrier Fateh Pur. Tehsil Alipur District Muzaffargarh	Malik Arshad Razaq 13-12-2018	2
Rising of Boundary Wall Providing & Fixing of Razor Cut Wire of YadGar Club Muzaffargarh	Zeshan Hassan 10/04/2019	0.825
Construction Of Soling/Tuff Tile Drain/Sullage Carrier, RCC Slab, Culverts Bridge Union Council Pirhar No 8 Tehsil Kot Adu	Malik Ibrahim Hinjra 23-04-19	1.200
Providing & Fixing of RCC Slab Main Holes Covers Iron Crosses in Different Places for Muharram-UI-Haram Routes 2018 District Council Muzaffargarh	Malik Arshid Razaq Enterpriser 08-09-2018	1.500

Scheme	Contractor	Amount
Construction Of Soling/Tuff Tile Drain/Sallage Carrier,RCC Slab, Culverts Bridge Union Council Drigh No 7 Tehsil Kot Adu	Malik Zafar Thathal 23-04-19	1.300
Total		44.325

Due to weak internal financial controls expenditure was incurred without observing codal formalities.

Expenditure without pre audit checks resulted in irregular expenditure of Rs 44.325 million.

The matter was reported to the Administrator and Chief Officer concerned 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) besides regularization of the expenditure from Finance Department.

[AIR Para: 30]

6.4.3 Unauthentic payment of pension fund - Rs 21.695 million

According to Rule 37(3) of the Punjab Local Government (Accounts) Rules 2017, the DDO shall maintain the Establishment Check Register (ECR) and reconciled with the similar register maintained by the Accounts Officer. At the beginning of each year the entries in the ECR shall be scrutinized and verified by the DDO, and countersigned by the Head of Offices. Furthermore, according to LG&CD Department letter No. SO(MC-DEV)(New Local Government) LG/9-2/2015 dated 16.03.2017, the pension to the retired employees may be paid out of General Purpose Account only upto March 2017, where the Pension Fund Account has not been opened. The Pension Fund Account should be opened and become operational immediately.

Chief Officer District Council paid an amount of Rs 21.695 million on account of pension during 2018-19. All the pension payments were made out of General Purpose Fund. No life certificate/re-marriage certificates of the pensioners were on record from where the authenticity of the payment could be substantiated.

Audit is of the view that due to weak internal controls, pensions were paid

without opening and maintaining ECR and Pension Fund Account.

Payment of pension without verification resulted in inauthentic payment as well as violation of above quoted rule.

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

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

Audit recommends investigating the matter, fixing responsibility on the person(s) at fault and regularization of expenditure from the competent authority.

[AIR Para: 36]

6.4.4 Non / less recovery of various fees and taxes – Rs 15.783 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 District Council failed to recover/less recovered various fees/taxes amounting to Rs 15.783 million under various heads during 2018-19.

(Rupees in million)		
Sr. No.	Nature of Receipt	Amount
1	Agricultural Land rent	2.125
2	Lease Money less recovered (Pattan Fee)	5.014
3	Advance I.Tax	1.368
4	Agricultural Income	0.066
5	Auction Money (water ways)	5.555
6	Self collection of leases	0.445
7	NOC Fee	0.150
8	Map approval Fee	1.060
Total		15.783

Due to weak financial management, the Government receipts were not realized.

Non-realization of receipt amounting to Rs 15.783 million resulted in loss to the Local Government.

The matter was reported to the Administrator and Chief Officer concerned 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 15.783 million besides fixing responsibility on the person(s) at fault.

[AIR Paras: 1,3,4,10,27,33]

6.4.5 Unauthorized award of leases - Rs 9.096 million

According to rule 7 & 12 of the Punjab Local Government (Auction of Collection Rights) Rules 2016, the local government shall notify an auction committee for conducting the auction with the approval of the House. The highest bid, equal to reserve price or above, received in auction and recommended by the respective Mayor or Chairman, shall be placed before the House within ten days of receipt of bid for approval. The House shall approve or reject the bid duly recommended by the Mayor or Chairman. Furthermore, Rule 27 of ibid states that the successful bidder shall furnish a surety for the due performance of the contract to the satisfaction of the local government concerned. The surety shall furnish a bank statement for the preceding six months also showing a bank balance equivalent to the amount of the surety.

Chief Officer District Council awarded various contracts of Rs 9.096 million to the contractors during 2018-19. But no auction committee duly approved by the House, was notified. Successful bids were not approved by the house. Sureties, as required in ibid rules, was not furnished by the contractors. The notice for auction was published in one newspaper. The detail is given below:

(Rupees in million)		
Sr. No.	Pattan Fee	Auction Amount
1	Patan Gatoi	0.034
2	Aray wala	0.012
3	Chohay Pur	0.045
4	Hamad Pur	0.050
5	Rajay Pur	0.010
6	Balya wahan	0.053
7	Shah Pur	0.525
8	Shehar Sultan	0.850
9	Khan Garh Dona	0.031
10	Gubar Aryan	0.740
11	Bait Bagh Shah	0.020

Sr. No.	Pattan Fee	Auction Amount
12	Bait Eisa	0.006
13	Targran Wala	0.280
14	Rang Pur	0.620
15	Dhando	0.260
16	Tibba	0.105
17	Kanga	0.250
18	Dholan Wala	0.260
19	Mad Wala	0.286
20	Bhakri	0.201
21	Azmat Pur	0.007
22	Heeran Wala	0.540
23	Mud wala Shah	0.025
24	Nahar Wala	0.026
25	Binda Ishaq	0.805
26	Ghoke Ghulab Saha/sarki	1.790
27	Langar Wah at Khanwa	1.182
28	Kiundrala	0.023
29	Noor Wala	0.060
Total		9.096

Due to weak internal controls, the legal requirements were not observed before awarding the contracts.

Non observance of legal requirements resulted unauthorized award of contracts.

The matter was reported to the Administrator and Chief Officer concerned 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 matter from competent authority.

[AIR Para:26]

6.4.6 Un-justified expenditure on account of lead on earth work - Rs 3.678 million

According to para No.3 of Technically Sanctioned Estimate by Chief Engineer (HQ) Punjab Local Govt. Board Lahore, the quantity of each items of work taken in the estimate is for estimation purpose only. The exact quantity of earth work will be worked out after conducting levelling before executing of E/W 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.

Chief Officer District Council incurred expenditure Rs 3.678 million on filling of earth in the 14 schemes by allowing 1 mile lead. But it was noted that locations from it was received, owner name and Khasra number was not on the record. **Annexure-3/MGH**

Due to weak internal financial controls, lead was allowed without supporting documents.

Non observance of rules resulted in unauthorized expenditure of Rs 3.678 million.

The matter was reported to the Administrator and Chief Officer concerned 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 recovery of excessive lead amount from contractors.

[AIR Para:24]

6.4.7 Non execution of work and Loss to Government - Rs 3.481 million

According to Rule 7.17 (b) of Departmental Financial Rules, all measurements recorded in measurement book shall be accurate with complete facts and figures with location and based on actual quantity of work done. Furthermore, according to rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence

on his part.

Chief Officer District Council allotted the work “Const. of market, owned by District Council, Muzaffargarh” to A.R Associate vide acceptance letter No. DC/DO/MZG/142 dated 10.04.2019 at agreed cost of Rs 13.417 million. It was observed from MB No. 837 that expenditure to the extent of Rs 3.481 million was incurred on construction of that shops. The work was executed up to DPC level and measured on 23.04.2019. After this, the work was abandoned without any reasons. It was noted that after the lapse of more than 10 months neither work was executed by imposing penalty on contractor nor it was re-tendered at the risk and cost of existing contractor.

Due to weak internal financial controls work was abandoned without any reasons on record.

Non observance of rules resulted in wasteful expenditure of Rs 3.480 million.

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

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

Audit recommends fixing of responsibility on the person(s) at fault besides re-start of work as early as possible.

[AIR Para:18]

6.4.8 Irregular expenditure without TS and administrative approval of - Rs 3.055 million

As per rule 2.7 of the B&R Code, in cases in which it becomes apparent during the execution of work that the amount administratively approved will be exceeded by more than 10.25 % or the amount of the technical sanction will be exceeded by more than 5 %, owing to increase of rates or other causes, the revised administrative approval of the competent authority must be obtained to the increased expenditure without any delay. *Furthermore*, according to para 532 of Public Works Department Manual Vol-I, a revised estimate must be submitted when sanctioned estimate is likely to be exceeded by more than 5% either from the

rate being found insufficient or from any cause whatsoever, except as mentioned in the forgoing rule.

Chief Officer District Council increased the cost of following schemes of Rs 3.055 million or 20% without obtaining of administrative approval and Technical Sanction from Chief Engineer in contravention of above rule.

(Rupees in million)

Scheme	Contractor	MB No.	Approve TS	Expenditure	Difference
Repair and renovation Umar hall, const. of toilet block, ladies member room, parking shed and repair of Chief Office residence.	Raj Put Developers	240	12.000	15.055	3.055

Due to weak internal financial controls, cost of the scheme was increased without obtaining of Admin approval and TS.

Non observance of rules resulted in doubtful expenditure of Rs 3.055 million.

The matter was reported to the Administrator and Chief Officer concerned 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 competent authority.

[AIR Para:34]

6.4.9 Loss of revenue due to un-approved residential housing schemes - Rs 2.925 million

According to Land Use Rules 2009 and Chapter VIII Rule 60 (C) of Commercialization Rules 2008 “The conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent (1%) of the value of the land as per valuation table. Further as per rule47 of 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 District Council did not take any action to approve residential housing schemes and to recover Govt. Fee/ conversion fee from the owners of residential schemes amounting to Rs 2.925 million. Further no serious action was taken against illegal housing schemes. **Annexure-4/MGH**

Due to weak internal controls, neither the residential schemes were approved nor commercialization fee was recovered.

Non approval of residential schemes and non recovery of commercialization fee resulted in loss of Rs 2.925 million.

The matter was reported to the Administrator and Chief Officer concerned 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 2.925 million besides fixing responsibility against the person(s) at fault.

[AIR Para:32]

7. District Council, Rajanpur

Chapter 7.1

Sectoral Analysis

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 Chief Officer District Council during 2018-19.

(Rupees in million)

Particulars	Budget	Actual	Excess / Lapse ()	Lapse (Per Cent)
Non-Development (Salary + Non-Salary)	313.500	145.093	(168.407)	53.72
Development	395.500	32.491	(363.008)	91.78
Total	709.000	177.585	(531.415)	74.95

(Source: Annual Accounts 2018-19)

Development includes an expenditure of Rs 32.491 million against an allocation of Rs 395.500 million for the development schemes of providing and laying of tuff tiles, construction of drains and soloing, repair and renovation of rest house and repairing of office buildings. The said development schemes could not be completed and an amount of Rs 363.008 million lapsed during the year.

Financial data shows that funds were not utilized to achieve the targets. Funds amounting to Rs 531.415 million lapsed due to inefficient management.

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council was made on the basis of functions of District Councils as prescribed in the Local Government Act 2013. The objectives of prescribing the functions by the Local Government and Community Development for the District Councils were to provide the basic services of supply of drinking water, sanitation, street cleanliness in the rural area of the District. The District Council authorities were responsible for saving the rural 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

(Rupees in million)

Sr. No.	Particular	Parameter	Target	Achievement	Remarks
1	Prevention and removal of encroachment	Receipts(million) budgeted vs actual	0.100	0	Target not achieved
2	Regulation of dangerous and offensive articles	Surveyed vs action taken	41	0	-do-
3	Regulation or prohibition of the establishment of brick kilns, potteries and other kilns		0	0	-do-
4	Organize cattle fairs and cattle markets	Expenditure (million) budgeted vs actual	0.500	0.350	-do-
5	Provision of relief for the widows, orphans, poor, disable persons		1.500	0	-do-
6	Promotion of sports & sports persons		1.230	0.330	-do-
7	Assisting UCs in provision of rural water supply schemes		3.000	3.000	Target achieved
8	Promote animal husbandry and dairy development		0	0	Target not achieved
9	Control over land-use (Action taken against Illegal Housing Schemes)	Number of schemes Surveyed vs action taken	51	0	-do-
10	Staff Position				
i	Sanitation Staff	Posts sanctioned vs occupied	75	67	Target not achieved
ii	Water supply scheme staff		60	39	-do-
iii	Planning staff		22	3	-do-
iv	Finance Staff		40	13	-do-
v	Regulation Staff		14	9	-do-
vi	Infrastructure and Services Staff		5	3	-do-

Source: Data received from CO (DC)

iii. Service Delivery Issues

From the data analysis of DC it could be noticed that management did nothing for prevention and removal of encroachment, regulation of dangerous and offensive articles trade and control over land-use (taking action against illegal housing schemes). The targets for organizing cattle fairs and cattle markets and promotion of sports & sports persons were not achieved by the management. Regulating or prohibition of the establishment of brick kilns, potteries and other kilns, provision of relief for the widows, orphans, poor, disable persons and promotion of animal husbandry and dairy development was not taken seriously as management set not targets for these important areas.

Shortage of staff, 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. Expectation Analysis and Remedial Measures

Chief Officer, District Council 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 their best to achieve these targets

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation and infrastructure) of District Council 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 who responsible for irregularities should be held accountable for such irregularities at appropriate forums.
- Efforts should be made for provision and utilization of Development funds.

- Establishment of internal control system and proper implementation of the monitoring system should be ensured.
- Ensuring utilization non-development funds for provision of better citizen services along with holding the responsible for non / timely utilization of the same
- Taking concrete actions to recruit all the staff against sanctioned posts

Chapter 7.2

District Council, Rajanpur

7.2.1 Introduction

District Council, Rajanpur was established on 01.01.2017 under Punjab Local Government Act, 2013. District Council, is 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 their names.

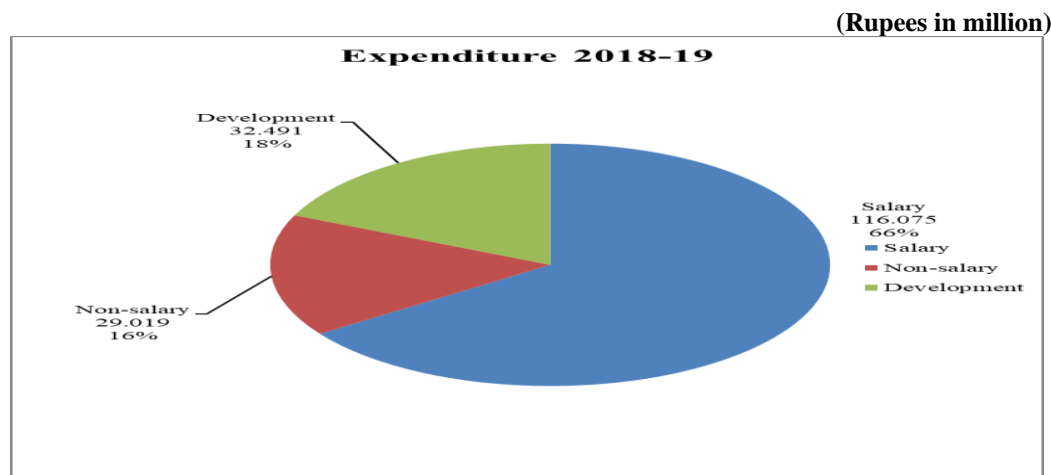
The District Council is headed by Chairman. The Chief Officer is the Principal Accounting Officer of the District Council and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Council is carried out in accordance with the laws and for coherent planning, development, effective and efficient functioning.

7.2.2 Comments on Budget and Accounts

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

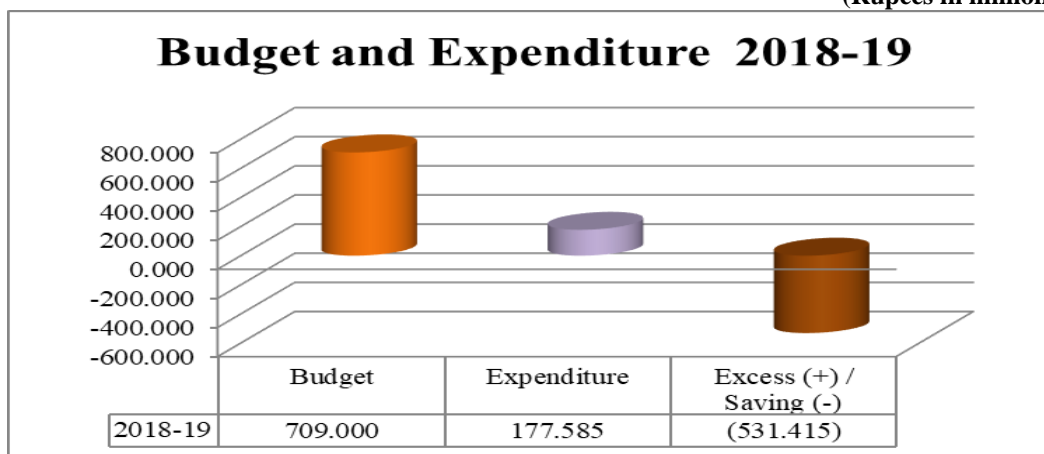
(Rupees in million)

Description	Budget	Actual	Excess / Savings	%
Salary	210.000	116.075	(93.925)	45
Non-Salary	103.500	29.019	(74.481)	72
Development	395.500	32.491	(363.009)	92
Total	709.000	177.585	(531.415)	75
Receipts	929.322	187.885	(741.437)	80



As per the Annual Accounts 2018-19 of the District Councils, Rajanpur, total original budget (Development and Non-Development) was Rs 709.000 million. Against the budget, total expenditure of Rs 177.585 million was incurred by the District Councils during 2018-19. Lapse of funds amounting to Rs 531.415 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 District Council, Rajanpur. (Annexure-2)

(Rupees in million)



7.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 242.743 million were raised as a result of this audit. This amount also includes recoverable of Rs 124.630 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	Irregularities	
A	HR / Employees related irregularities	7.988
B	Procurement related irregularities	129.252
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	105.503

7.2.4 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.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	13	PAC not constituted

Audit Paras

7.3 Procedural Irregularities

7.3.1 Non recovery of water rate charges– Rs 54.293 million

According to Rule 4.7 (1) PFR Vol-I, it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government account.

Chief Officer District Council failed to collect revenue on account of water rate charges Rs 54.293 million during 2018-19. As per report submitted by the DO(I&S) branch the detailed below connections were installed by the Chief Officer District Council, but water rate charges were not collected from the defaulters.

(Amount in rupees)

F.Year	Type of Connection	No. of Connections	Rate Per Annum	Amount Recoverable	Amount Recovered	Balance
2018-19	Home	15761	3600 (300x12)	56.740	2.447	54.293
Total						54.293

Due to weak financial controls, water rate charges were not recovered.

Non realization of receipt resulted in loss of Rs 54.293 million to the Local Government.

The matter was reported to the Administrator and Chief Officer concerned 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 54.293 million besides fixing responsibility against the concerned.

[AIR Para:26]

7.3.2 Non realization and recovery of arrears - Rs 22.183 million

According to Part-II read with Rule 7 of the Punjab Local Governments (Budget) Rules 2017, The Collecting officer is responsible to ensure timely recover against each demand, prepare statement of arrears, if any, at the beginning of the

each financial year by carrying them forward from the previous financial year and include the same demand statement of the next financial year.

Chief Officer District Council failed to collect arrears of receipts amounting to Rs 22.183 million from the defaulters as on 30.06.2019. No serious efforts were made to collect the arrears.

(Rupees in million)

Tehsil/ Unit	Arrears Previous years	Budget Estimate for 2018-19	Demand 2018-19	Collection / Recovery 2018-19	Outstanding as on 30.06.2019	Remarks
CO Unit Dajal	12.332	8	12.332	2.446	9.886	As per D & C of CO Unit Dajal
Rajanpur	12.297	Nil	0	0	12.297	No D & C was available and nor collected from Committee Rajanpur
Total					22.183	

Due to weak financial controls arrears of receipts were not recovered.

Non realization of arrears resulted in loss of Rs 22.183 million to the Local Government.

The matter was reported to the Administrator and Chief Officer concerned 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 22.183 million besides fixing responsibility against the concerned.

[AIR Para:8]

7.3.3 Non / less recovery of various fees and taxes – Rs 18.720 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 District Council failed to recover/less recovered various fees and taxes amounting to Rs 18.720 million under various heads during 2018-19. The detail is given below:

(Rupees in million)		
Sr. No.	Nature of Receipt	Amount
1	Conversion fee of petrol pump	0.473
2	License fee from business shops	11.860
3	Map Fee	3.083
4	Boating fee/Patten fee	0.091
5	Conversion fee of petrol pump	0.188
6	Rent of Shops	1.599
7	Boating fee/Patten fee	1.426
Total		18.720

Due to weak financial control, Government less realize/ less recover.

Less realization recovery of receipt resulted in loss of Rs 18.720 million.

The matter was reported to the Administrator and Chief Officer concerned 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 18.720 million besides fixing responsibility on the person(s) at fault.

[AIR Paras:2,15,21,22,27,28,30]

7.3.4 Non collection of funds against defunct TMAs - Rs 13.710 million

According to the Government of Punjab Local Government & Community Development Department Lahore vide No.LG/9-2/2015 dated 05.04.2017 and Government of Punjab Finance Department vide No.FD(DG)1-instruction Act-13/2016 dated 21.03.2017, the authorized officer shall distribute available funds in the bank accounts of concerned Local Government as recommended by the Divisional Team of LG&CD Department.

Chief Officer District Council failed to collect of Rs 13.710 million as the share of District Council Rajanpur from the defunct TMA in contravention of above rule.

(Rupees in million)						
First While TMA	Closing Balance on 31.12.2016	Total Liability	Balance for distribution	Amount @ 50% to be deposited with newly Created LGs (DC's)	Deposited	Amount Recoverable

TMA Jampur	79.417	32.774	46.643	23.3215	10.000	13.321
TMA Rojhan	2.401	1.640	0.761	0.389	0	0.389
Total						13.710

Due to weak financial controls, share was not collected from the defunct TMA.

Non collection of share resulted in loss of Rs 13.710 million.

The matter was reported to the Administrator and Chief Officer concerned 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 13.710 million besides fixing responsibility on the person (s) at fault.

[AIR Para:17]

7.3.5 Irregular payment of work charged establishment – Rs 7.988 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 District Council recruited 11 work charged employees. An amount of Rs 7.988 million was paid on account of salaries to those employees during 2018-19. The recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied,

minutes of recruitment committee, offer letters and joining reports etc.

Annexure-3/RP

Due to weak internal controls, work charged staff was hired without approval observing codal formalities.

Non observance of Government rules resulted in irregular expenditure of Rs 7.988 million.

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

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

Audit recommends matter may be investigated besides regularization of expenditure.

[AIR Para:7]

**7.3.6 Non-recovery of penalty due to delay in completion of works -
Rs 5.650 million**

According to Clause-39 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 District Council did not impose penalty amounting to Rs 5.650 million @ 1 to 10% for the work not completed within stipulated time. Neither the contractors had applied for time limit extension nor has the same been granted by the authority. The detail is given below:

(Rupees in million)

Name of Work	Acceptance #/ Date	TS Amount	Time Limit (Month)	Time Lapsed	Penalty @ 10%
Construction of Drain ,soling, culverts Noshehra Gharbi at Noshehra Gharbi Rajanpur	843/DO(I&S) /15.12.17	2.000	3	12	2.000
Construction of matel road noor pur malkani u/c noor pur malkani	261/DO(I&S) /29.6.17	16.500	6	18	1.650
Const and repair of WSS Noshehra gharbi	1019/DO (I&S) 02.02.2018	2.000	2	24	2.000
Total					5.650

Due to weak financial controls, penalty for delay in completion of work was not imposed.

Non imposition of penalty resulted in loss of Rs 5.650 million.

The matter was reported to the Administrator and Chief Officer concerned 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 recovery of the pointed out amount from the contractors.

[AIR Para: 18]

7.3.7 Non recovery of departmental charges – Rs 4.675 million

According to Rule (7)(3) of the Punjab Local Government (Works) Rule 2017, in case a work is executed by the local Government on behalf of the Government or another Local Government or body, the Government or the concerned local Government or, as the case may be, the concerned body shall pay to the local Government such departmental charges for the execution of works as may be fixed by the Government". Furthermore, as per provision of C.P.W codes appendix-V, 17% departmental charges should be recovered from the agency for which work was to be carried out. It includes 14½% establishment charges, 1½% charges of tools and plants and 1 % audit and accounts charges.

Chief Officer District Council executed the development schemes of sugar cess cane but 17% departmental charges amounting to Rs 4.675 million were not recovered from the sugar cess authorities. **Annexure-4/RP**

Due to weak financial controls, departmental charges could not be recovered from sugar cess authority.

Non recovery of departmental charges resulted in loss of Rs 4.675 million.

The matter was reported to the Administrator and Chief Officer concerned 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 recovery of Rs 4.675 million.

[AIR Para:14]

7.3.8 Loss of revenue due to un-approved residential housing schemes - Rs 3.149 million

According to Land Use Rules 2009 and Chapter VIII Rule 60 (C) of Commercialization Rules 2008, the conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent (1%) of the value of the land as per valuation table. Further as per rule 47 of 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 District Council did not take any action to approve 49 residential housing schemes and to recover various fee from the owners of residential schemes amounting to Rs 3.149 million. **Annexure-5/RP**

Due to weak internal control, neither the residential schemes were approved nor various fee was recovered.

Non approval of residential schemes and non recovery of various fee resulted in loss of Rs 3.149 million.

The matter was reported to the Administrator and Chief Officer concerned 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 3.149 million besides fixing responsibility on the person(s) at fault.

[AIR Para:1]

7.3.9 Unjustified lead for transportation of earthwork - Rs 2.786 million

According to para No.3 of Technically Sanctioned Estimate by Chief Engineer (HQ) Punjab Local Government Board Lahore, the quantity of each items of work taken in the estimate is for estimation purpose only. The exact quantity of earth work will be worked out after conducting levelling 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.

Chief Officer District Council paid amounting of Rs 2.786 million on account of earthwork with one mile lead but the khasra khatoni of the owner was not available in the office record. **Annexure-6/RP**

Due to weak financial controls, extra lead was paid without supporting documents.

Payment of extra lead without required record resulted in loss of Rs 2.786 million.

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

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

Audit recommends that matter may be enquired at higher level besides recovery/regularization of overpayment and its deposit into Government Treasury.

[AIR Para:4]

7.3.10 Loss due to non reduction of cost of bricks - Rs 2.249 million

According to Market Rate System issued from 2005-06 to 2015-16 by the Government of Punjab Finance Department, (i) The composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used.

Chief Officer District Council awarded the work amounting to Rs 9.063 million to contractor during 2018-19. Scrutiny of record reveal that neither the lab test of brick from prominent laboratory for assessing the 1st, 2nd or 3rd class brick was available nor the rate of brick was reduced from contractor bills. **Annexure-7/RP**

Due to weak financial control, payment was made without prove of 1st class brick.

Non reducing of brick rate resulted in loss of Rs 2.249 million.

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

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

Audit recommends that documentary proof of lab test may be provided to prove the utilization of 1st class bricks otherwise matter may please be investigated for fixing responsibility on the person(s) at fault.

[AIR Para:12]

7.3.11 Unauthorized payment against tuff tiles pavers - Rs 1.836 million

According to rate analysis of tuff tile, the strength of tuff pavers should be 7000-PSI and these should be of approved manufacturers i.e. Tuff Pavers (Pvt) Ltd., Izhar building material (Pvt) Ltd.

Chief officer District Council allotted the work of providing and laying of tuff tiles to various Government contractors. It was observed that expenditure to the extent of Rs 1.836 million was incurred on item “Providing and Laying Tuff Tiles Paver 80/60mm” (7000PSI). The rate of the tuff tile was based on the input rate of Izhar &Co. Texila, but the tuff tile was purchased from local manufacturer which might not conform with the quality standard. Further, the quality test in scheme was not conducted to prove the required strength of 7000 PSI. The detail is given below:

(Amount in rupees)

Scheme	MB#	Quantity of tuff used	Rate Charged	Amount
Provision of Tuff Tiles at Kotla eason, Rajanpur	71/59 to 62	3707	95.78	0.355
Provision of tuff tile Mohallah Kumharan UC Shah wali	241/44 to 47	7212.03	95.70	0.690
Const of tuff tile with sewer at Darbar st Haji Sabir	22/29	3886	90	0.350
Provision of tuff tiles at Basti M. Asghar UC gdda Nao	57/55 to 59	4606.25	95.70	0.441
Total				1.836

Due to weak internal control, payment was made to contractor without quality test of tuff tile pavers.

Payment of tuff tile without quality test resulted in unauthorized expenditure of Rs 1.836 million.

The matter was reported to the Administrator and Chief Officer concerned 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 recovery of overpaid amount and lab test from recognized laboratory.

[AIR Para:9]

7.4 Other

7.4.1 Non-reconciliation of tax on transfer of immovable property – Rs 90.182 million

According to the Government of Punjab, LG&CD Department letter No.SOTAX(LG)2-46/08(PI) dated 20.02.2011, recovery of Tax on Transfer of Immoveable Property shall be reconciled with the revenue staff preferable on a daily basis.

Administration of district council collected Tax on Transfer of Immoveable Property amounting to Rs 90.182 million. But overall figure of recovery was shown and same was not got reconciled with Revenue Department. Furthermore, the detailed record was not prepared according to visit of site and assessment of rate of land as per valuation table of site/ land transferred. Backup record i.e. copies of Registry or Intiqal was not available, nor any reconciliation with District Accounts Office / Punjab Land Record Management System was on record.

Due to weak internal controls, TTIP receipt was not got reconciled with Revenue Department.

Non-reconciliation of TTIP receipt amounting to Rs 90.182 million with Revenue Department resulted in violation of instruction and chances of misappropriation / embezzlement could not be over ruled.

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

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

Audit recommends reconciliation of TTIP receipts with Revenue Department besides fixing responsibility on person(s) at fault.

[AIR Para: 29]

7.4.2 Non realization of income expected loss - Rs 10.360 million

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

Chief Officer District Council failed to collect revenue of Rs 10.360 million. Furthermore, the authorities did not make any serious efforts for auction of collection rights and nor the self collection was made. **Annexure-8/RP**

Due to weak financial control receipts were not recovered.

Non achievement of receipts targets resulted in loss of Rs 10.360 million to the Local Government.

The matter was reported to the Administrator and Chief Officer concerned 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 10.360 million besides fixing responsibility against the concerned.

[AIR Para:31]

7.4.3 Non obtaining of additional performance security - Rs 4.961 million

According to Para 9(9)(d) of Punjab Local Government (Works) Rule 2017, in case the rates of the lowest bidders are equal to or less than 5% of the estimated cost, the lowest bidder bound to deposit additional performance security for a scheduled bank from 5% to 10% (Including CDR deposited at the time of tendering) within 15 days of issuance of a notice as under:

Total tendered amount below corresponding estimated cost	Additional Performance Security
5%	5%
6%	6%
7%	7%
8%	8%
9%	9%
10%	10%

Chief Officer District Council issued work orders to the contractors during 2018-19 who offered rates below the TS value, but additional performance security of Rs 4.961 million was not obtained from the contractors in violation of above rule. The detail is given below:

(Rupees in million)

Name of Scheme	Estimate Cost in	Allotted Below	Contractor Work Order No.	Additional P. Security
Construction and remaining work of water supply Scheme Noshehra Gharbi	2.000	17.45	1019/DO(I&S)/02.02.2018	0.340
Const of drain Soling and other allied works at UC Sahan wala	2.500	10.786	491/DO(I&S)/31.03.2018	0.269
Construction of matel road noor pur malkani u/c noor pur malkani	16.500	24.1	261/DO(I&S)/29.06.2017	3.977
Const of drain soling, and Misc work at Mohallah Nazir Sial	2.500	15	497/DO (I&S)/31.03.2018	0.375
Total				4.961

Due to weak financial controls, performance security was not obtained from the contactors for satisfactory completion of work.

Non obtaining of performance securities resulted in completion of work at risk.

The matter was reported to the Administrator and Chief Officer concerned 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 undue favouring the contractor besides completion report of satisfactory performance of works and regularization from competent forum.

[AIR Para:3]

8. District Council, Chiniot

CHAPTER 8.1

Sectoral Analysis

Sectoral analysis of District Council, Chiniot was carried out on the basis of annual performance of District Council in different sectors during financial year 2018-19 and includes analysis regarding targets & their achievements, provision of municipal services, municipal infrastructure development, asset management, spatial planning, HR management and anti-encroachment activities.

Analysis of Targets and Achievements

Data regarding targets and achievements of District Council, Chiniot was not maintained in terms of predefined key performance indicators. However, following analysis in respect of revenue collection, utilization of funds meant for infrastructure development, municipal services delivery, spatial planning, development plans (implementation), asset management, anti-encroachment activity, human resource management etc. is carried out on the basis of available data provided during course of audit.

Analysis regarding Revenue targets and Achievements

(Rupees in million)

Description	2017-18		2018-19		Percentage of Less/non-realization
	Budget	Actual	Budget	Actual	
Rent, Rates and Taxes Local Rates	0.700	-	0.700	-	100%
Ferries Receipts	0.400	0.488	0.450	0.288	9%
License Fee Dangerous and Offensive Trades	3.000	2.256	3.000	2.296	24%
License Fee from Others (CNGs, Towers)	0.500	0.300	0.500	-	70%
Fee for Approval of Housing Colonies	0.500	-	0.500	-	100%
Tax in Transfer of Immovable Property	60.000	60.620	73.000	67.207	5%
Advertisement Fee on signboards of shops and commercial places	0.400	0.111	0.600	0.827	6%

The above information depicts that in two cases tax/fee levied by the Council on account of Rent, Rates and Taxes Local Rates and Fee for Approval of Housing Colonies was not realized. Further, a short revenue was realized in comparison to

budgeted targets on account of Ferries Receipts, License Fee Dangerous and Offensive Trades, License Fee from Others (CNGs, Towers), Advertisement Fee and TTIP. It shows the weaknesses of monitoring mechanism regarding revenue collection as well as inefficiency of the management which led to leakage / loss of revenue.

Analysis regarding funds utilization for Municipal Infrastructure

(Rupees in million)

Description	2017-18		2018-19		Unutilized (% age)
	Budget	Actual	Budget	Actual	
Purchase of Transport	4.000	-	4.000	-	-
Purchase of Plant and Machinery	3.000	0.048	3.000	-	1%
Repair of urban and rural water supply	1.000	0.095	0.500	-	6%
Maintenance of parks and gardens	0.050	-	0.500	-	-
Maintenance of Playgrounds	0.500	-	1.000	-	-
Ongoing Schemes ADP (current year)	91.200	61.504	142.795	-	26%
Youth Affairs	3.000	-	3.000	-	-

District Council, Chiniot could not ensure optimal utilization of funds for purchase of vehicles, plant & machinery, equipment for waste collection & management and sanitation. Funds earmarked for construction / improvement of roads, streets, maintenance of parks / gardens, playgrounds and youth affairs were also not utilized according to need assessment of the community. Non-optimal utilization of funds allocated for municipal structure's development and improvement resulted in inefficient service delivery.

Analysis regarding provision of Municipal Services

Administration of District Council, Chiniot failed to set targets / key performance indicators due to which proper and reliable evaluation regarding achievement of objectives in terms of economy, efficiency and effectiveness in incurrance of expenditure and service delivery could not be carried out. However, from the scrutiny of financial record and discussions with administration, it was observed that District Council was not maintaining / operating any water supply scheme, filtration plant for provision of clean drinking water and play grounds.

Analysis regarding municipal infrastructure Development/Improvement

Sr. No.	Description	2017-18	2018-19
2	Number of existing roads	-	-

Sr. No.	Description	2017-18	2018-19
3	Expenditure incurred on repair, improvement and construction of roads	-	-
4	Number of schemes of roads included in ADP	-	-
5	Expenditure incurred on repair, improvement and construction of streets	Rs 701.610 million	
6	Number of schemes of streets included in ADP	119	

Statistics regarding improvement of municipal infrastructure depicts that District Council authorities had a very little emphasis on improvement of roads. As far as maintenance & development of streets is concerned schemes in this regard were initiated only in FY 2017-18. However, in case of roads structure no new road was constructed. Further, data regarding construction of new streets and repair / maintenance of existing streets was not maintained.

Analysis regarding Asset Management

Property register of Council portrayed that various agriculture lands, buildings, land for cattle markets shops etc. located within the territorial jurisdiction of the District Council remained unutilized during 2018-19 and status of its current occupation was also not made known to stakeholders. Further, these properties were neither utilized nor leased to fetch the revenue to the District Council.

Analysis regarding Spatial Planning

Management of District Council was responsible to prepare spatial plans for the local government including plans for land use and zoning after due process of conducting survey and dissemination but no spatial plan was prepared. Furthermore, many cases of construction of illegal building were noticed against which no action was taken. It enhances the chances of illegal construction of buildings and non-recovery of fee from the owners of buildings.

Analysis of Human Resource Management

Sr. No.	Designation	Sanctioned Posts	2017-18		2018-19	
			Filled	Vacant	Filled	Vacant
1	Chief / District Officers	5	5	-	5	-
2	Clerical Staff	37	12	25	21	16
3	Tax Inspector	1	1	-	1	-
4	Inspector	1	0	1	1	-
5	Sub-Engineer	4	4	-	3	1
6	Mate	18	18	-	18	-

Sr. No.	Designation	Sanctioned Posts	2017-18		2018-19	
			Filled	Vacant	Filled	Vacant
7	Baildar	65	65	-	65	-
8	Class-IV	28	10	18	23	5
Total		159	115	44	137	22

There was shortage of clerical staff which is one of the main reasons of short realization of revenue, non-utilization of budget, lack of provision of municipal services etc. However, despite availability of road maintenance staff, no performance was shown for evaluation regarding maintenance of roads.

Anti-encroachment activities

The anti-encroachment activities of District Council are mentionable as lands encroached by the illegal occupants were got vacated. However, many cases of encroachment of land were noticed which were not resolved. Detailed information regarding title of ownership of properties was not provided.

Conclusion

In view of the above analysis, it is concluded that District Council did not achieve its planned targets due to shortage of staff which hampers its ability to function effectively. The Council failed to spend in development schemes, up-gradation of existing facilities etc. as it did not up-grade any new infrastructure. No improvement was brought in municipal services delivery, and revenue sources were also not optimally exploited which led to loss of potential revenue.

Chapter 8.2

District Council Chiniot

8.2.1 Introduction

District Council, Chiniot manages following offices:

Description	No. of Offices/ DDOs
Council Secretariat	01
Chairman / Vice Chairman	01
Chief Officer	01
District Officer (Finance)	01
District Officer (Regulation)	01
District Officer (Infrastructure & Services)	01
District Officer (Planning)	01

The following table shows detail of total & audited formations of District Council, Chiniot:

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure Audited FY 2018-19	Revenue/Receipts Audited FY 2018-19
1	Formations	01	01	49.273	135.376
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities/Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

8.2.2 Comments on Budget & Accounts (Variance Analysis)

To achieve the targets as assigned to the PAO, following financial resources were given to Chief Officer, District Council, Chiniot during 2018-19. The detail is as under:

(Rupees in million)

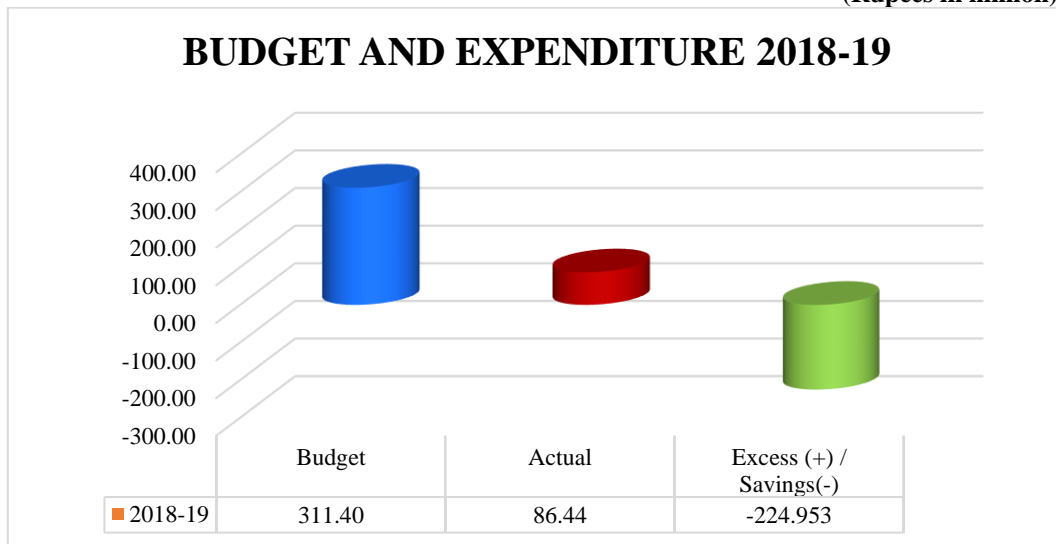
Financial Year	Description	Budget	Actual	Excess / (Savings)	Savings (Per Cent)
2018-19	Non-Development (Salary+ Non-Salary)	146.397	77.307	(69.090)	47%
	Development	165.000	9.137	(155.863)	94%
	Total	311.397	86.444	(224.953)	72%
	Receipts	218.029	196.940	(21.089)	10%

Analysis of budget and expenditure indicated that:

- a. Analysis of Non-development budget and expenditure depicted that funds of Rs 146.397 million were allocated and expenditure of Rs 77.307 million was incurred, resultantly funds of Rs 69.090 million which in terms of percentage were 47% remained unutilized.
- b. Analysis of development budget and expenditure depicted that funds of Rs 165 million were allocated and expenditure of Rs 9.137 million was incurred, resultantly funds of Rs 155.863 million which in terms of percentage were 94% remained unutilized.
- c. Analysis of receipts depicted that total budgeted receipts for the Financial Year 2018-19 were Rs 218.029 million against which amount of Rs 196.940 million was collected during the year. There was a shortfall of Rs 21.089 million observed in revenues of the District Council, Chiniot which in terms of percentage was 10%.

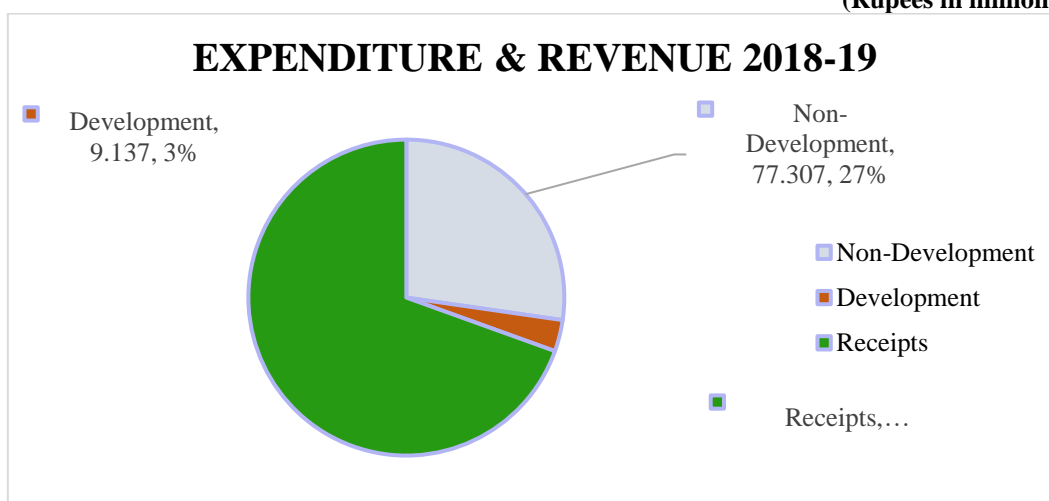
Graphical presentation of budget & expenditure is as under:

(Rupees in million)



Graphical presentation of expenditure & revenue is as under:

(Rupees in million)



8.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 60.858 million were raised as a result of this audit. This amount also includes recoverable of Rs 3.598 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	-
B	Procurement related irregularities	9.305
C	Management of Accounts with Commercial Banks	-
4	Values for money and service delivery issues	42.371
5	Others	9.182
	Total	60.858

8.2.4 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following year were 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	05	PAC not constituted

AUDIT PARAS

8.3 Procedural Irregularities

8.3.1 Utilization of bricks without ensuring standard specifications and testing – Rs 4.617 million

According to the Composite Schedule Rates (CSR)-1964, standard crushing strength for 1st class bricks is 2,000 pounds per square inch (PSI). Further, according to Superintending Engineer, Provincial Buildings Circle, Faisalabad letter No.1848-49 dated 20.06.2015, the brick kiln owners mix the 1st class bricks with inferior quality bricks and supply the same to contractors who accept the same being in their benefit. Therefore, quality of bricks be got tested to ensure specified crushing strength of 2,000 PSI.

District Officer (I&S), District Council, Chiniot executed nine works for construction of drain, soling, culverts etc. during 2018-19. Brick work costing Rs 4.617 million was executed in these works but no methodology was adopted to measure the strength, standard and specification for the bricks utilized. Therefore, in the absence of proper testing of bricks at the time of execution, the authenticity of utilization of 1st class bricks could not be ascertained. **Annexure-1/CHN**

Audit is of the view that due to non-compliance of Government Instruction; works were executed without ensuring standards, specifications and testing of quality of bricks.

Execution of brick work without ensuring the required strength, quality and standard of bricks resulted in execution of substandard works costing Rs 4.617 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends fixing of responsibility on the person(s) at fault besides testing the quality of bricks.

[AIR Para: 5]

8.3.2 Non-recovery of conversion fee from owners of illegal buildings – Rs 3.598 million

According to Rule 60(1)(a) 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 for value of land less than one million rupees @ 5 per cent of cost of land and from one million rupees to ten million rupees @ 10 per cent of cost of land and for cost of land more than ten million rupees @ 20 per cent.

Fifteen different sites situated within the territorial jurisdiction of District Council, Chiniot were converted for intended commercial use during 2018-19 i.e. for establishment of poultry sheds, petrol pumps, shops etc. Contrary to the above rules, these sites were converted for commercial use without approval of conversion of land by the competent authority and payment of conversion fee & other dues amounting to Rs 3.598 million to the District Council. **Annexure-2/CHN**

Audit is of the view that due to violation of rules and weak financial controls, commercial entities were established without conversion of land and deposit of conversion fee.

Conversion of land without approval of authority and non-deposit of conversion fee resulted in violation of rules and less realization of revenue amounting to Rs 3.598 million to the Local Government.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of conversion fee amounting to Rs 3.598 million from the owners of illegal buildings at the earliest.

[AIR Para: 3]

8.3.3 Provision and Payment of earthwork without detailed calculation – Rs 1.090 Million

According to conditions of technical sanctioned estimates accorded by Chief Engineer PLGB Lahore 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 execution of work in order to avoid possibility of any wrong payment besides calculation of x-section and longitude-sections. Further, according to Rule 40(d)(i) of the Punjab Local Government (Accounts) Rules, 2017, the DDO, Head of Offices and Chief Officer shall ensure that the claims submitted are valid claims for the works actually executed at the site in accordance with the specifications and agreed quantity.

District Officer (I&S), District Council, Chiniot executed eight civil works for construction of drain, soling, culverts etc. during 2018-19. The technically sanctioned estimate of works included item of “earth work in ordinary soil for embankments with compaction” costing Rs. 1.090 million. Contrary to the above provisions, the item was provided in estimate without detailed calculation of quantity through x-sections, mean-area and longitude-sections. Further, at the time of commencement and finalization of the item of earthwork Natural Surface Level (NSL) was also not recorded in measurement books. Resultantly the payment was made without proper estimation, calculation and measurement.

Audit is of the views that due to negligence and weak financial controls, earthwork was provided in estimates and paid to contractors without detailed calculation.

Provision and payment of earthwork without detailed calculation, resulted in irregular expenditure of Rs 1.090 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

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

[AIR Para: 6]

8.4 Value for Money and Service Delivery Issues

8.4.1 Non-investment of surplus funds in pension payment account – Rs 40.657 million

According to Rule 5 of the Punjab Local Governments (Accounts) Rules, 2017, in case any surplus amount or pension fund is available, the Local Government may with the prior approval of the Government invest such amount in saving account or a fixed deposit account in a bank approved by the Government and invest such amount in such public securities or in in such other manner as the Government may specify. Further, according to Section 125 of Punjab Local Government Act, 2013, there shall be constituted a Board to be called the Punjab Local Government Board and Government shall appoint a Secretary of the Board to set up and operate pension fund and such other funds as may be considered necessary for the benefit and welfare of the employees of the Board and the prescribed local government service cadre.

During audit of District Council, Chiniot it was observed that total available funds in pension payment account of the Council, as on 01.07.2018, were Rs 31.620 million whereas the total pension payments for the FY 2018-19 were Rs 11.643 million and total pension contribution for the year was Rs 41.168 million. Contrary to the above provisions, authorities of the Council made pension payments without creation of Pension Fund as required by the Law. Further, the authorities also did not make efforts for investment of surplus fund available in pension payment account in public securities or in fixed deposit account to fetch maximum benefit.

Audit is of the view that due to financial mismanagement and weak internal controls; funds were utilized without creation of Pension Fund and surplus funds available in pension payment account were also not invested in better profitable means.

Non-creation of Pension Fund and investment of surplus funds resulted in blockage of resources and non-fetching of maximum benefit from the resources.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides taking up the matter with the Government for further investment.

[AIR Para: 1]

8.4.2 Loss due to non-assessment of market rate rent of shops – Rs 1.714 million

According to Rule 7 of the Punjab Local Government (Budget) Rules, 2017, the collecting officer shall make assessment of tax, fee or levy by the local government, on periodical basis for evaluating its potential and new tax proposals. Further, according to Government of the Punjab LG&CD Department letter No.SO (Estate)LG2-18/2016(P) dated 28.06.2019, every head of local government shall personally take the physical stock of property(s). Take fresh market rent rate through DPAC/DRAC and also evaluate it with the market rent and immediately take measures for getting market rates of leases to improve own source revenue of local government. The authorities shall revisit the agreements to ensure market rent of shops and in case of expiry of agreement(s) immediately put property(s) to fresh auction after assessment of market rent.

Twenty-eight shops of District Council, Chiniot situated in different areas of the Tehsil Bhowana were rented out to different tenants since 1990, 1995 and 2007 with a condition of ten per cent increase on annual basis. Contrary to the above provisions, rent of these properties was neither reassessed according to prevailing market rent rate nor fresh auction of shops was made to fetch maximum revenue from these properties. Resultantly, due non-assessment of market rent and execution of formal agreements the Council sustained loss of potential revenue amounting to Rs 1.714 million (approximate) during 2018-19. **Annexure-3/CHN**

Audit is of the view that due to negligence and violation of Government instructions; efforts were not made to review the rent to fetch maximum revenue from local government properties.

Non-compliance of Government instructions resulted in misuse of public resources and loss of Rs 1.714 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends fixing of responsibility on the incumbent(s) at fault besides compliance of the instructions without further delay.

[AIR Para: 8]

8.5 Others

8.5.1 Suspicious withdrawal of funds from pension payment account – Rs 9.182 million

According to Rules 7 and 12 of the Punjab Local Governments (Accounts) Rules 2017, the record relating to accounts shall be flawless, explicit and self-contained. The payment of approved claims of accrued liabilities shall be made only to the claimant as indicated on the claim voucher or bill. The head of finance office shall be responsible for monitoring of receipts and expenditure.

During audit of District Council Chiniot, it was observed that seven transactions of Rs 9.182 million for withdrawal of funds were made from pension payment bank account of the District Council, Chiniot, maintained at Bank of Punjab. However, no plausible explanation and relevant record was provided by the management regarding withdrawal of these funds. The details are as under:

(Rupees in million)			
Sr. No.	Date	Description	Amount
1	16.08.2018	Account Transfer 0807798566	4.316
2	09.08.2018	Cheque deposit internal 1217481991	0.856
3	30.09.2018	Account transfer clearing funds	0.006
4	29.11.2018	Account transfer 1217481997	1.017
5	17.02.2019	Cheque deposit internal 8806636751	1.943
6	04.03.2019	Salary credit 8806636752	0.347
7	14.03.2019	Inward clearing 8806636754	0.697
Total			9.182

Audit is of the view that due to financial mismanagement and weak internal controls; pension fund was withdrawn without maintenance of record.

Withdrawal of funds amounting to Rs 9.182 million without need and maintenance of record resulted in misuse of funds and enhances the chances of pilferage of financial resources.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends investigation of the matter besides recovery of withdrew funds from the concerned at the earliest.

[AIR Para: 2]

9. District Council, Faisalabad

CHAPTER 9.1

Sectoral Analysis

Sectoral analysis of District Council, Faisalabad was carried out on the basis of annual performance of District Council in different sectors during financial year 2018-19 and includes analysis regarding municipal infrastructure development, provision of municipal services, sanitation & waste management, asset management and spatial planning.

Analysis regarding funds utilization for Municipal Infrastructure development and improvement

(Rupees in million)

Description	2018-19		2017-18		Total		Unutilized (% age)
	Budget	Actual	Budget	Actual	Budget	Actual	
Repair of Machinery and Equipment	1.99	0.968	20.000	0.184	21.990	1.152	95%
Fair & show celebration of cultural events and social safeguards/National Days/Religious Days etc.	7.5	4.9	5.000	2.976	12.5	7.876	37%
Maintenance of gardens	8	0.14	0	0	8	0.14	98%
Ongoing schemes ADP (Current year)	845	0	0	0	845	0	100%
Ongoing schemes ADP (Previous year)	102.5	69.392	0	0.58	102.5	69.972	32%
Purchase of other Assets and Street Lights	4.45	1.12	0	0	4.45	1.12	75%
Allocation for ongoing schemes of defunct TMAs (MC Faisalabad and MC Jaranwala)	26.2	2.019	0	0	26.2	2.019	92%
Allocation for water supply/Filtration Plant	5	1.82	0	0	5	1.82	64%

Administration of District Council, Faisalabad could not ensure optimal utilization of funds for repair of machinery and equipment, fair and celebration of cultural events, maintenance of gardens, ongoing schemes ADP current year, ongoing schemes for previous years, purchase of street lights, allocation for ongoing schemes of Defunct TMAs and allocation for water supply and filtration plant which resulted in non-achievement of envisaged benefits.

Analysis regarding provision of Municipal Services

Administration of District Council, Faisalabad failed to set targets / key performance indicators due to which proper and reliable evaluation regarding achievement of objectives in terms of economy, efficiency and effectiveness in incurrence of expenditure and service delivery could not be assessed. It was observed that the performance of District Council, Faisalabad in respect of service delivery was very poor as described below:

Sr. No.	Municipal Service	Status / Remarks
2	Clean Drinking Water	There were 59 water filtration plants installed at different areas but no funds were appropriated for maintenance of these water filtration plants.
3	Maintenance of Parks	There was only one park in the territorial jurisdiction of District Council and its condition was also miserable.
4	Play grounds	District Council, Faisalabad is not maintain any playground in their respective territory.
7	Street Lighting	No expenditure regarding repair of street light was incurred during two years which shows that the facility of street lights is not being provided properly to the population.

Analysis regarding Sanitation and Waste Management

The management of the District Council, Faisalabad failed to execute the agreement of janitorial services in 73 Rural Union Councils for cleaning and desilting of drains in streets of Villages, Sweeping and cleaning of streets of villages, and lifting of solid waste / heaps of garbage from the streets in the vicinity of the District Council, Faisalabad. However, no efforts were made by the stakeholders and authorities of the District Council to enhance and improve the resources for provision of better municipal services to the local populace. Non-improvement of solid waste dumping site portrays unhealthy environment of the city. There was no emphasis on sanitation as no improvement was made in this regard.

Analysis regarding Asset Management

District Council, Faisalabad owns land consisting 211 Acres 03 kanal and 9 Marlas but no proper measures to safeguard the assets were adopted by the management. District Council, Faisalabad owns 450 shops, these shops have been leased out at a nominal rent since decades. Despite the Government instructions,

authorities of District Council did not make efforts to increase the rent of these shops to bring it to market rent rates which resulted in huge loss of revenue.

Analysis regarding Spatial Planning

Management of District Council, is 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 before Audit.

Moreover, there was an acute shortage of staff which is one of the main reasons of short realization of revenue and poor spatial planning.

Conclusion

The overall financial management and performance of the District Council, Faisalabad regarding utilization of funds meant for infrastructure development / improvement, provision of municipal services, spatial planning, execution of development plans, asset management, and human resource management was not satisfactory. The performance of District Council was also not satisfactory in compliance of rules and regulations in incurrence of expenditure and revenue collection as irregularities amounting to Rs 27.043 million were pointed out during audit of Financial Year 2018-19.

Chapter 9.2

District Council Faisalabad

9.2.1 Introduction

District Council, Faisalabad manages following offices:

Description	No. of Offices/ DDOs
Council Secretariat	01
Chairman / Vice Chairman	01
Chief Officer	01
District Officer (Finance)	01
District Officer (Regulation)	01
District Officer (Infrastructure & Services)	01
District Officer (Planning)	01

The following table shows detail of total & audited formations of District Council, 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	109.833	658.204
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities/Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

9.2.2 Comments on Budget & Accounts (Variance Analysis)

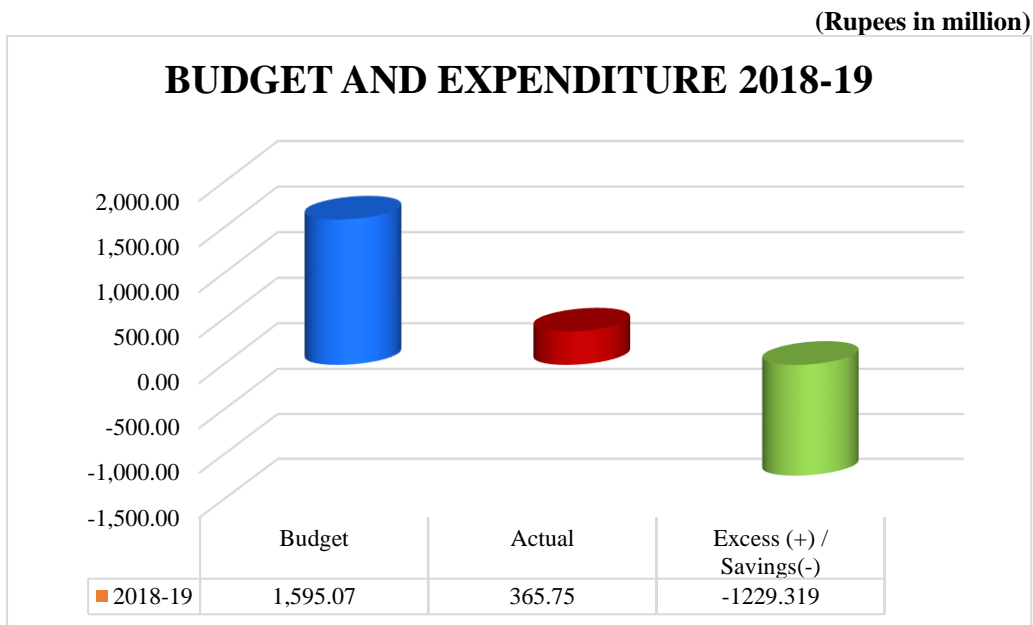
To achieve the targets as assigned to the PAO, following financial resources were given to Chief Officer, District Council, Faisalabad during 2018-19. The detail is as under:

(Rupees in million)					
Financial Years	Description	Budget	Actual	Excess / (Savings)	Savings (Per Cent)
2018-19	Non-Development (Salary+ Non-Salary)	500.368	296.358	(204.010)	41%
	Development	1,094.700	69.391	(1,025.309)	94%
	Total	1,595.068	365.749	(1,229.319)	77%
	Receipts	1,606.497	1,196.735	(409.762)	26%

Analysis of budget and expenditure indicated that:

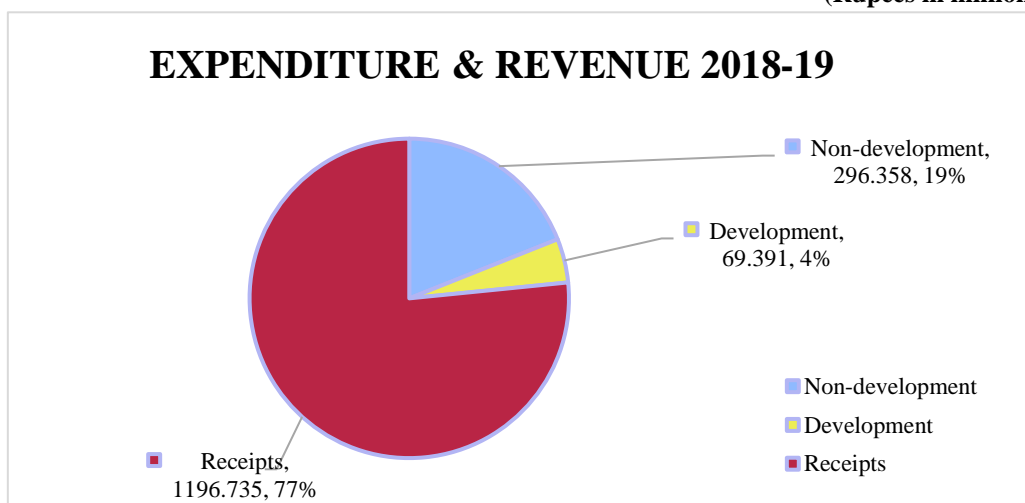
- Analysis of Non-development budget and expenditure revealed that funds of Rs 500.368 million were allocated and expenditure of Rs 296.358 million was incurred, resultantly funds of Rs 204.010 million which in terms of percentage were 41% remained unutilized.
- Analysis of development budget and expenditure revealed that funds of Rs 1,094.700 million were allocated and expenditure of Rs 69.391 million was incurred, resultantly fund of Rs 1,025.309 million which in terms of percentage were 94% remained unutilized.
- Analysis of receipts depicted that total budgeted receipts for the Financial Year 2018-19 were Rs 1,606.497 million against which amount of Rs 1,196.735 million was collected during the year. There was a shortfall of Rs 409.762 million observed in revenues of the District Council, Faisalabad which in terms of percentage was 26%.

Graphical presentation of budget & expenditure is as under:



Graphical presentation of expenditure & revenue is as under:

(Rupees in million)



9.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 27.043 million were raised as a result of this audit. This amount also includes recoverable of Rs 4.628 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	-
B	Procurement related irregularities	27.043
C	Management of Accounts with Commercial Banks	-
4	Values for money and service delivery issues	-
5	Others	-
	Total	27.043

9.2.4 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following year were 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	18	PAC not constituted

AUDIT PARAS

9.3 Procedural Irregularities

9.3.1 Procurement of bitumen excess than the requirement – Rs 7.667 million

According to Rule 15.21 of the Punjab Financial Rules Volume-I, stores in many cases, represent a locking up of capital which is not justifiable unless essential, purchase and retention of store in excess of probable requirement of the department in near future may result in loss to Government through deterioration.

During the audit of District Council, Faisalabad, it was observed that District Officer (I&S) procured 1.62 metric ton (774 drums) bitumen costing Rs 7.767 million from Attock Refinery Karachi during 2017-18 without need assessment. However, the engineering staff could utilize only 10 drums of bitumen for patch work of roads during 2018-19 and remaining bitumen costing Rs 7.667 million was in store since long. Procurement of bitumen excess than the requirements resulted in blockage of financial resources.

Audit is of the view that due to weak financial management and controls; bitumen was procured in excess than the requirements.

Procurement of bitumen excess than requirements resulted in blockage of public resources amounting to Rs 7.667 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends to enquire the matter for fixing of responsibility on incumbent(s) at fault.

[AIR Para: 6]

9.3.2 Loss due to non-transfer of tenancy rights of rented shops – Rs 4.775 million

According to Decision on agenda item 09 of the minutes of District Council Faisalabad meeting dated 28.03.2018, it was approved by the Council that transfer of tenancy rights shall be regulated through schedule of Transfer of Tenancy Rights

Fee levied by the District Council. Further, according to Rule 11(2)(c) of the Punjab Local Government (Accounts) Rules, 2017, in the discharge of his responsibilities, the Chief Officer shall ensure that any sums due to the local government are promptly realized and credited to the Local Fund.

During audit of District Council, Faisalabad it was observed that defunct City District Government Faisalabad transferred the tenancy rights to the tenants of only 49 shops out of total 149 cases at different schedule rates approved by the House before devolution. Contrary to the above provisions, tenancy rights of remaining 100 shops were not transferred on applicable schedule rates and cases are pending till date. Resultantly, District Council sustained a loss of Rs 4.775 million on account of non-collection of Transfer of Tenancy Rights Fee. **Annexure-1/FSD**

Audit is of the view that due to negligence and weak internal controls, recovery on account of Transfer of Tenancy Right Fee could not made be from the tenants of the shops.

Non-collection of Transfer of Tenancy Rights Fee from tenants of shops resulted in loss of Rs 4.775 million to District Council Funds.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends early compliance of the decision and recovery of Transfer of Tenancy Rights Fee amounting to Rs 4.775 million from the concerned.

[AIR Para: 3]

9.3.3 Irregular payment without ensuring quality of civil works – Rs 2.929 million

According to Rule 16 of the Punjab Local Governments (Works) Rules 2017, the Local Government engineer and his subordinates shall be responsible for ensuring that the work is executed in the best interest of the local government. The work is executed in accordance with the specifications in the technically sanctioned estimates, and the provisions of the rules and terms of the contract are strictly enforced. Further, according to clause 28(1) of the Contract Agreement, the laboratory test to verify the quality and quantity of work was required to carry out regularly.

District Officer (I&S), District Council Faisalabad executed various works for construction of roads, brick pavement soiling, culverts, drains etc. and made payment of Rs 2.929 million for utilization/execution of different items/components i.e. bricks soiling, fabrication of mild steel, pacca brick work, sub base course, base course, road edging and triple surface treatment. Contrary to the above provisions, no mechanism was adopted to certify quality of executed works and laboratory tests of the material were also not carried out which resulted in payment of works without ensuring standards, specifications and quality.

Audit is of the view that due to weak monitoring mechanism and internal controls; works were executed without ensuring standard specifications and testing.

Payment without ensuring standards, specifications and conducting quality tests resulted in irregular payment to the contractor amounting Rs 2.929 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends to regularize the matter from competent authority, besides fixing responsibility on person(s) at fault.

[AIR Para: 14]

9.3.4 Loss due to non-disposal of unserviceable machinery and vehicles – Rs 2.600 million

According to Rule 13 of the Punjab Local Government Property Rules, 2016, 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 the rules.

Property register of District Council, Faisalabad depicted that that nine unserviceable vehicles and an asphalt plant costing Rs 2.600 million was dumped in the service yard of the District Council. Contrary to the above provisions, the moveable property was neither declared unserviceable nor auctioned despite the

lapse of a considerable period. However, the vehicles and machinery were deteriorating its value with the lapse of time. The detail is as under:

(Rupees in million)			
Description of Article	No. of Articles	Rate per Item	Amount
Road roller	6	0.300	1.800
Asphalt plant	1	0.200	0.200
Bedford truck	2	0.200	0.400
Jeep	1	0.200	0.200
Total			2.600

Audit is of the view that due to negligence and poor management; unserviceable vehicles and machinery were not auctioned.

Non-disposal/auction of moveable property resulted in loss to local government amounting to Rs 2.600 million.

The matter was reported to PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends early disposal of old vehicles and machinery to safeguard the public assets from further loss of value.

[AIR Para: 2]

9.3.5 Non recovery of rent of rest house of District Council – Rs 2.350 million

According to Rule 7 of the Punjab Local Governments (Budget) Rules, 2017, the collecting officer is responsible to ensure timely recovery against each demand. Further, according to Rule 11(2)(c) of the Punjab Local Government (Accounts) Rules, 2017, in the discharge of his responsibilities, the Chief Officer shall ensure that any sums due to the local government are promptly realized and credited to the local fund.

Rest house of District Council, Faisalabad was occupied by Faisalabad Waste Management Company (FWMC) since July, 2015. Contrary to the above provisions, neither any demand was raised nor recovery made from the FWMC. Resultantly, amount of Rs 2.350 million was outstanding on account of rent of rest house since its date of occupation.

Audit is of the view that due to negligence and weak financial management; rent was not recovered against property handed over for use to FWMC.

Non-recovery of rent of rest house from FWMC resulted in loss of revenue amounting to Rs 2.350 million and illegal occupation of Local Government Property.

The matter was reported to PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends fixing of responsibility on the incumbent(s) at fault besides recovery of rent amounting to Rs 2.350 million at the earliest.

[AIR Para: 1]

9.3.6 Execution of sub-standard / below specification civil work – Rs 2.326 million

According to the Government of the Punjab Public Health Engineering Department (North zone), Lahore letter No.664-67/PSD-1 dated 29.05.2015, the following standard of thickness of PCC pavement with ratio (1:2:4) was to be laid in streets against the specified width of PCC, for width of PCC pavement up to 6' the thickness will be 3", for width of PCC pavement between 6' to 10' thickness will be 4" and width above 10' the thickness of PCC will be 6".

District Officer (I&S) District Council, Faisalabad executed work for construction of drain and PCC pavement in streets at Chak No.209/RB during 2018-19. Contrary to the above provisions, work of providing / laying PCC pavement was executed with thickness of 3 inches instead of 6 inches in streets having breadth ranging from 12.5 feet to 15 feet. It depicted that below specification/substandard work costing Rs 2.326 million was executed in violation of the standard criteria. The details are as below:

(Rupees in million)				
Name of work	Description of Item	Quantity (cft)	Rate per (cft)	Amount
construction of drain and PCC pavement at Chak No. 209/RB	Providing and laying PCC (1:2:4) in streets with a width 12.5', 13', 14' and 15'.	10,594	21958.20	2.326

Audit is of the view that due to weak internal controls and negligence; PCC pavement work was executed in violation of standard specifications.

Violation of standard specifications resulted in execution of below specifications / substandard work costing Rs 2.326 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends investigation and fixing responsibility on the person(s) at fault for execution of substandard work.

[AIR Para: 12]

9.3.7 Non-realization of License Permit Fee – Rs 2.278 million

According to Rules 11(2) and 14(d) of the Punjab Local Government (Accounts) Rules, 2017, in the discharge of his responsibilities, the Chief Officer shall ensure that any sums due to the local government are promptly realized and credited to the local fund. The collecting officer shall collect receipts of the local government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or compromise.

Audit observed that revenue collecting authorities of District Council, Faisalabad could not realize the License Permit Fee from 28 professions/trades out of 142 approved professions and trades during 2018-19. However, expected potential revenue from the sources was Rs 2.278 million that could not be realized which resulted in loss to the local Government. **Annexure-2/FSD**

Audit is of the view that due to weak monitoring and financial controls, collecting authorities failed to realize the License Permit Fee from various professions and trades.

Non-realization of License Permit Fee from approved professions and trades resulted in loss of potential revenue of Rs 2.278 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

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

[AIR Para: 4]

9.3.8 Wasteful expenditure due to non-completion of schemes – Rs 2.118 million

According to Clause 2 of Contract Agreement for Civil Works, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from date on which the order to commence work is given to the contractor. The work throughout the stipulated period of the contract shall be proceeded with all due diligence. In the event of the contractor failing to comply with the condition, he shall be liable to pay compensation, an amount equal to one percent of the estimated cost provided that the entire amount of compensation to be paid under the provision of this clause shall not exceed 10% of the estimated cost of the work.

District Officer (I&S), District Council, Faisalabad executed three development schemes costing Rs 3.450 million with completion period up to February, 2018 and incurred expenditure of Rs 2.118 million up to 1st running bill. However, the contractors did not complete the schemes and left the works abandoned. The authorities did not make efforts for completion of works and imposition of penalty which resulted in incurrence of wasteful expenditure on non-completed works. The details are as under:

(Rupees in million)

Sr. No.	Name of Scheme	Work order No. / Date	Date of completion	Agreement Cost	Amount
1	Construction of road boys school street Chak No. 193/RB	879/03.11.2017	03.02.2018		0.746
2	Construction and repair of road Chak No. 226/RB	161/03.11.2017	03.02.2018		0.623
3	Construction of Road from Abadi Pir Shafique Shah Chishti to Chak No. 411/GB	861/03.11.2017	03.02.2018		0.749
Total					2.118

Audit is of the view that due to weak monitoring mechanism and internal controls; schemes were not completed by the contractors despite lapse of more than two years.

Expenditure on works and non-completion of development schemes resulted in wasteful expenditure amounting to Rs 2.118 million.

The matter was reported to the PAO and DDO concerned in February, 2020 to which no reply was furnished by the management. No DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault, besides completion of development works at the earliest.

[AIR Para: 9]

10. District Council, Jhang

CHAPTER 10.1

Sectoral Analysis

Sectoral analysis of District Council, Jhang was carried out on the basis of annual performance of District Council in different sectors during financial year 2018-19 and includes analysis regarding targets & their achievements, provision of municipal services, municipal infrastructure development, asset management, spatial planning and HR management.

Analysis of Targets and Achievements

Data regarding targets and achievements of District Council, Jhang was not maintained in terms of predefined key performance indicators. However, following analysis in respect of revenue collection, municipal services delivery, asset management, spatial planning and human resource management is carried out on the basis of available data provided during course of audit.

Analysis regarding Revenue Collection targets and achievements

(Rupees in million)

Source of Income	2018-19		2017-18		Total		Shortage (%)
	Target	Actual	Target	Actual	Target	Actual	
License fee (Dangerous & Offensive Trade)	13.200	9.162	12.215	6.725	25.415	15.887	-37%
NOC fee for CNG, pumps	1.500	1.501	1.59	1.066	3.09	2.567	-17%
Building Plan Approval fee	20.00	16.906	14.7	7.591	34.7	24.497	-29%
Encroachment fine	0.100	0	0.2	0	0.3	0	-100%
Sale of water	0.250	0.234	0.24	0.104	0.49	0.338	-31%
Rent of Property	22.5	22.316	21.58	13.702	44.08	36.018	-18%
Fee of ferries	13.5	14.702	13.201	9.908	26.701	24.61	-7%

From the analysis of revenue collection targets and achievements of District Council, Jhang it was observed that District Council could not achieve revenue collection targets against license fee, NOC fee for CNG, petrol pumps, building approval plan fee, and encroachment fine. Considerable shortfall in above mentioned receipt heads depicted that slackness at the part of officials/officers of concerned branches. Furthermore, periodical surveys were not conducted / demand & collection registers were not maintained which lead to vulnerability to leakage of revenue.

Analysis regarding provision of Municipal Services

Administration of District Council, Jhang failed to set targets / key performance indicators due to which proper and reliable evaluation regarding achievement of objectives in terms of economy, efficiency and effectiveness in incurrence of expenditure and service delivery could not be assessed. However, from the field visits, discussions with administration, scrutiny of financial record and a report submitted by Chief Officer to LG&CD Department, it was also observed that the performance of District Council in respect of service delivery was very poor.

Analysis regarding Asset Management

Assets management by the administration of District Council, Jhang was very weak. Official building covering four kanal situated at Tehsil Chowk was in possession of NADRA since long. However, no rent was received from the said Department. No record of residences was maintained/produced to Audit. Further, different residential quarters were illegally occupied by the officers of different departments. No efforts were made at the part of District Council authorities either to get the residencies vacated or for recovery of penal rent from the illegal occupants.

Analysis regarding Spatial Planning

Management of District Council, is responsible for preparation of 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.

Analysis regarding Human Resource Management

Sr. No.	Designation	Sanctioned Posts	2016-17		2017-18		2018-19	
			Filled	Vacant	Filled	Vacant	Filled	Vacant
1	Chief//district Officers	5	4	1	4	1	4	1
2	Engineering Staff	3	2	1	2	1	2	1
3	Officials including clerical staff, assistants etc.	66	54	12	53	13	51	15
5	Class-IV	51	44	7	41	10	39	12
6	Baildars/Mates	372	315	57	309	63	306	66
Total		497	419	78	409	88	402	95

There was shortage of staff which is one of the main reasons of short realization of revenue, lack of provision of municipal services, poor spatial planning and deteriorated municipal infrastructure etc.

Conclusion

The overall financial management and performance of the District Council regarding achievement of revenue collection targets, utilization of funds meant for infrastructure development / improvement, provision of municipal services, spatial planning, asset management, anti-encroachment activities, and human resource management was not satisfactory. The performance of District Council, Jhang was also not satisfactory in compliance of rules and regulations in incurrence of expenditure and revenue collection as irregularities amounting to Rs 67.561 million were pointed out during audit of Financial Year 2018-19.

Chapter 10.2

District Council Jhang

10.2.1 Introduction

District Council, Jhang manages following offices:

Description	No. of Offices/ DDOs
Council Secretariat	01
Chairman / Vice Chairman	01
Chief Officer	01
District Officer (Finance)	01
District Officer (Regulation)	01
District Officer (Infrastructure & Services)	01
District Officer (Planning)	01

The following table shows detail of total & audited formations of District Council, Jhang:

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure Audited FY 2018-19	Revenue/Receipts Audited FY 2018-19
1	Formations	01	01	177.062	199.076
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities/Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

10.2.2 Comments on Budget & Accounts (Variance Analysis)

To achieve the targets as assigned to the PAO, following financial resources were given to Chief Officer, District Council, Jhang during FY 2018-19. The detail is as under:

(Rupees in million)

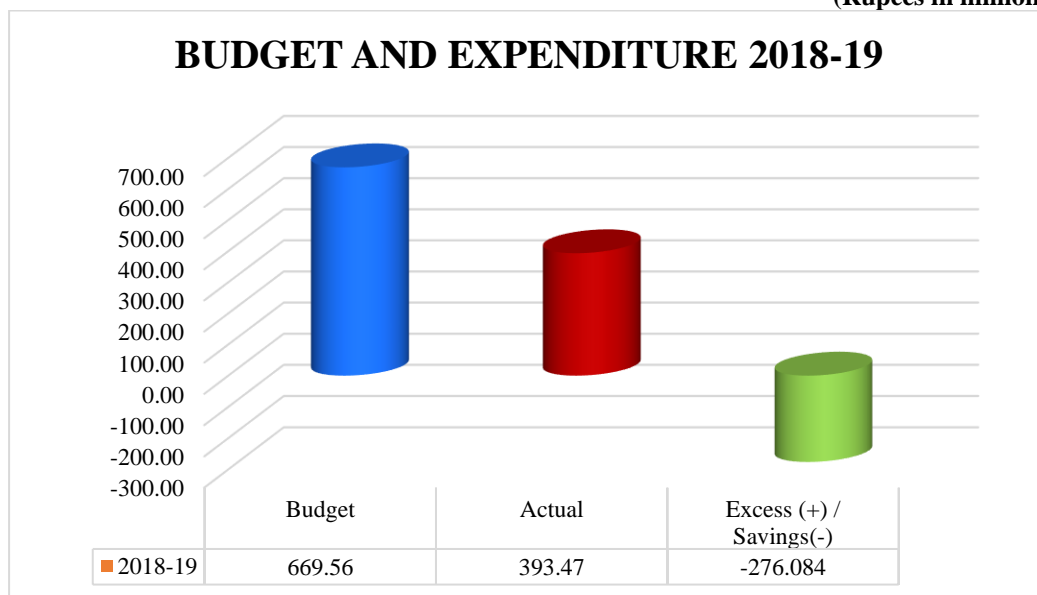
Financial Year	Description	Budget	Actual	Excess / (Savings)	Savings (Per Cent)
2018-19	Non-Development (Salary+ Non-Salary)	305.556	205.806	(99.750)	33%
	Development	364.000	187.666	(176.334)	48%
	Total	669.556	393.472	(276.084)	41%
	Receipts	504.725	306.271	(198.454)	39%

Analysis of budget and expenditure indicated that:

- a. Analysis of non-development budget and expenditure revealed that funds of Rs 305.556 million were allocated and expenditure of Rs 205.806 million was incurred, resultantly funds of Rs 99.750 million which in terms of percentage were 33% remained unutilized.
- b. Analysis of development budget and expenditure revealed that funds of Rs 364.000 million were allocated and expenditure of Rs 187.666 million was incurred, resultantly fund of Rs 176.334 million which in terms of percentage were 48% remained unutilized.
- c. Analysis of receipts depicted that total budgeted receipts for the Financial Year 2018-19 were Rs 504.725 million against which amount of Rs 306.271 million was collected during the year. There was a shortfall of Rs 198.454 million observed in revenues of the District Council, Jhang which in terms of percentage was 39%.

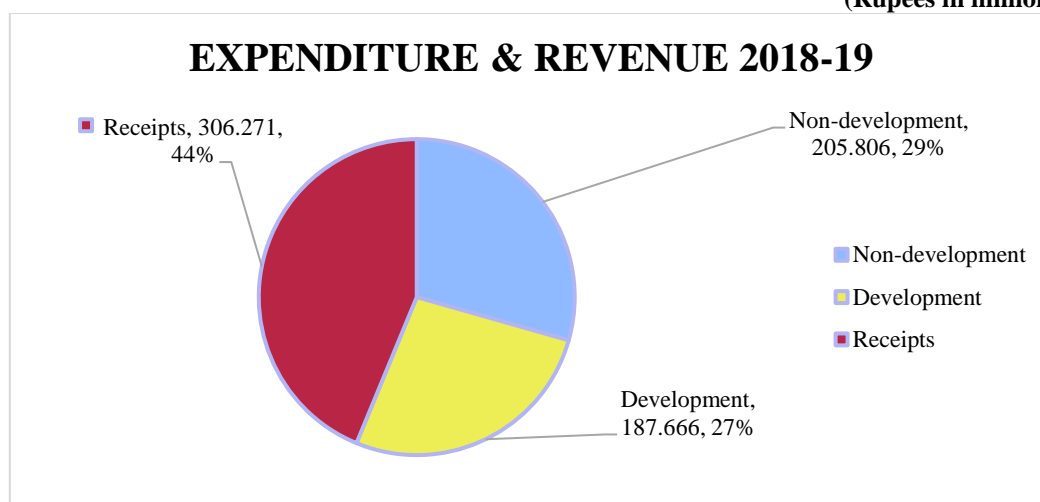
Graphical presentation of budget & expenditure is as under:

(Rupees in million)



Graphical presentation of expenditure & revenue is as under:

(Rupees in million)



10.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 67.561 million were raised as a result of this audit. This amount also includes recoverable of Rs 33.671 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	-
B	Procurement related irregularities	67.561
C	Management of Accounts with Commercial Banks	-
4	Values for money and service delivery issues	-
5	Others	-
	Total	67.561

10.2.4 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following year were 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	26	PAC not constituted

AUDIT PARAS

10.3 Procedural Irregularities

10.3.1 Non-execution of mortgage deed by the developer of land – Rs 19.600 million

According to Rule 34(a)&(b) of the Punjab Private Housing Schemes and Land Sub Division Rules, 2010, a developer shall within a period of five years after sanction of a scheme, develop a scheme in conformity with the rules and undertake development works after issuance of approval of design and specifications by the concerned agencies. Further, according to Rule 17(f) of rules ibid, a District Council or Development Authority shall, prior to issuance of sanction of scheme, require a developer to submit a mortgage deed for twenty percent and 10 per cent of saleable area for housing scheme and ten percent for farm housing scheme respectively as security for completion of development works.

Owner/developer of land subdivision Gulshan-e-Ali situated at Jhang bypass Sufi More did not submit mortgage deed in the name of District Council Jhang. The total saleable area of the land subdivision was 51 kanal 13 marla out of which 20 per cent saleable area measuring 9 kanal and 16 marla valuing Rs 19.600 million was not mortgaged in the name of District Council, Jhang.

Audit is of the view that due to negligence and weak internal controls; developer did not mortgage the community land in the name of District Council.

Undue benefit to the developer due to non-mortgage of land costing Rs 19.600 million resulted in violation of above-mentioned rules.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that notices had been served to the developers of land sub divisions to comply with the directions of Government. The reply was not tenable as the compliance was required to be made before approval of the land subdivision. No DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides action against the developer as per rules.

[AIR Para: 5]

10.3.2 Non-recovery of conversion fee from the owner of commercial building – Rs 12.407 million

According to Rule 60(1)(a) 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 @ 5% in case of cost of land less than one million rupees, cost of land from one million rupees to ten million rupees @ 10 percent and @ 20% if cost of land is more than ten million rupees.

Owner of Jigar Marquee situated at Bhakar Road Jhang converted land measuring 16.60 kanal for commercial use during FY 2017-18. However, the fee charged / deposited by the owner was not in accordance with the rates of valuation table of the period concerned. Further, the owner of the said marquee made extension in the area of marquee measuring 18.48 kanal in addition to the existing area without approval of the authority and depositing of conversion fee. Efforts were not made for recovery of outstanding amount from the defaulter. Furthermore, owners of three buildings converted the land for commercial use within the jurisdiction of District Council without depositing conversion and building plan approval fee. Resultantly District Council sustained a loss of Rs 12.407 million.

Audit is of the view that due to negligence and weak monitoring controls; conversion fee was not recovered on applicable rates.

Non-recovery of conversion fee on applicable rates resulted in loss to the public exchequer amounting to Rs 12.407 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that notice had been issued to the owner of the concerned commercial building for recovery. Audit stressed for strict action for recovery of Government dues. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of conversion fee amounting to Rs 12.407 million from concerned besides action against defaulters.

[AIR Paras: 9, 16a]

10.3.3 Irregular payment of bituminous items – Rs 7.984 million

According to Government of the Punjab, Communication & Works Department Notification No.SOH-I(C&W)1-49/2012(G) dated 13.06.2014, use of PARCO Biturox having grade 60/70 & grade 80/100 produced by Pak Arab Refinery Limited (PARCO), Mehmood Kot District Muzaffargarh was allowed in addition to bitumen of National Refinery Karachi. Further, according to Government of the Punjab, Communication & Works (C&W) Department, letter No.PA/SECY(C&W) 26.05/2009 dated 25.05.2009, the bitumen to be used should be tested from the Road Research & Material Testing Institute (RR&MTI).

District Officer (I&S) District Council Jhang made payments amounting to Rs 7.984 million to various contractors during 2018-19 against bituminous items executed in four works without documentary evidence for procurement of bitumen from approved refineries. Further, quality of bitumen was not got tested from the RR&MTI. The details are as under:

(Rupees in million)				
Sr. No.	Name of Work	Quantity (sft)	Rate (%sft)	Amount
1	Construction/repair of road from Abadi Mouza Masawa to Lahori Wala	4,995	12962.17	0.647
2	Construction/repair of road from Kacha Paka Mor to Abadi Mouza Jaboana	238,500	2179.54	5.199
3	Construction/repair of Road from Abadi Mouza Masawa near Imam Bargah	12,105	12962.17	1.570
4	Repair of Road Ali Abad to Bali Wala	15,833	3590.09	0.568
Total				7.984

Audit is of the view that due to weak internal controls; payment was made without ensuring procurement of bitumen from approved refineries and testing of the same from RR&MTI.

Non-assurance of procurement of bitumen from approved manufacturer and non-testing resulted in irregular expenditure amounting to Rs 7.984 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that all the works were executed after ensuring standard quality of bitumen. Reply was not tenable as the evidence regarding procurement of bitumen from approved refinery(s) and its testing was not provided. No DAC meeting was convened till finalization of this Report.

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

[AIR Para: 14]

10.3.4 Non-recovery of arrears of rent of shops and tehbazari fee – Rs 7.440 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.

Chief Officer, District Council Jhang did not recover rent of shops amounting to Rs 6.940 million during 2018-19 from tenants of 67 shops under the jurisdiction/ownership of District Council. Further, the revenue collecting authorities of District Council Jhang could not recover the tehbazari fee from 21 tehbazari holders for the period January, 2017 to December, 2019 amounting to Rs 0.500 million despite the fact that council passed a resolution on 25.05.2018 for recovery of fee @ Rs 600/- per month from the occupants.

Audit is of the view that due to negligence and poor monitoring, revenue on account of rent of shops and tehbazari fee was not recovered.

Non-recovery of rent of shops and tehbazari fee amounting to Rs 7.440 million resulted in short realization of revenue to District Council.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that arrears would be recovered at the earliest and compliance be shown to Audit. Audit stressed for recovery of arrears without further delay. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of outstanding amount of Rs 7.440 million from the concerned at the earliest.

[AIR Para: 3]

10.3.5 Non-deposit of Advance Income Tax collected at source – Rs 4.425 million

According to Section 160 of the Income Tax Ordinance, 2001, any tax that has been collected or purported to be collected or deducted or purported to be deducted shall be paid to the Commissioner by the person making the collection or deduction within the time. Further, according to Section 161(1)(b) of *ibid*, where a person having collected tax, the person shall be personally liable to pay the amount of tax to the Commissioner.

Revenue collecting authorities of District Council, Jhang collected amount of Rs 4.425 million on account of Advance Income Tax from contractors regarding auction of trees during 2018-19. However, the tax collected was neither accounted for in books of accounts as liability nor deposited to the FBR.

Audit is of the view that due to weak financial controls, tax collected on behalf of Federal Government was retained without authority.

Undue retention of Advance Income Tax collected on behalf of Federal Government resulted in short realization of revenue to the Government amounting to Rs 4.425 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that the amount was available in the General Account of the Council and the same would be deposited to FBR. Audit stressed for compliance without further delay. No DAC meeting was convened till finalization of this Report.

Audit recommends deposit of Advance Income Tax amounting to Rs 4.425 million to FBR at the earliest.

[AIR Para: 4]

10.3.6 Suspicious expenditure on Jashan-e-Baharan – Rs 3.956 million

According to Rules 31 and 32 of the Punjab Local Governments (Accounts) Rules 2017, the DDO shall raise a sequentially numbered purchase order for all contingent expenditures. The payment of an amount exceeding the value of rupees one thousand for supplies made, services rendered, work done or other agreements, the DDO shall follow the following process, claim voucher shall

be prepared, complete the claim voucher (bill) with details of the officer making the claim, name of supplier or firm with NTN, STRN, bank account number, full postal address and the registered title. Contract reference, actual date of supply or period of service or work, location and particulars of supply, service or work in respect of which expenditure is being incurred along with a certificate that the supplies have been received in good order and condition and have been counted and entered in the assets/stock register and / or the services have been satisfactorily carried out, as provided for in the contract or purchase order.

Chief Officer, District Council Jhang incurred expenditure of Rs 3.956 million on procurement of trophies & shields, hiring of tentage & lighting material, refreshment, photography, kabaddi match advance etc. for Jashan-e-Baharan during 2018-19. **Annexure-1/JHG**

Scrutiny of record depicted following discrepancies in procurement process:

- Expenditure on refreshment, hiring of tentage and lighting material was incurred through forged competitive bidding because the fake bids were offered by M/s MA Builders and M/s MA Traders as the both firms were same and printed letter heads of the firms had same business address, mobile number etc.
- Trophies and shields procured for the event were not distributed to the players and other participants and found stacked in store during audit which resulted in wasteful expenditure of Rs 0.602 million.
- The rates of various items offered by the supplier did not match with the rates mentioned in work orders.
- Bidding for lighting arrangements, catering and refreshment were on lump sum basis without proper estimation/requirement of items, number of guests etc. Resultantly, work orders were issued and payments were made without detail of items supplied/procured/hired.
- Evidence regarding shooting of movie and photographs of the event was not provided to Audit.
- Record of accounting of material i.e. printing material, flexes and prizes regarding receipt and its issuance was also not maintained.

- Further, the expenditure was booked against other irrelevant heads of accounts instead of booking of the same under relevant head of account A03918 (Exhibitions, Fairs and other National Celebrations).

Audit is of the view that due to negligence and weak internal controls; funds were withdrawn through unhealthy procurement process and without fulfilling legal formalities.

Withdrawal of funds without fulfilling legal formalities resulted in suspicious expenditure amounting to Rs 3.956 million incurred in violation of rules.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that the expenditure was incurred after approval of the House and all legal formalities had been fulfilled. The reply was not tenable because funds were withdrawn without fulfilling legal formalities. No DAC meeting was convened till finalization of this Report.

Audit recommends to probe into the matter for fixing of responsibility besides regularization of expenditure from the competent authority.

[AIR Para: 1]

10.3.7 Non-recovery of rent of building from NADRA – Rs 3.240 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. Further, according to Rule 11(2)(c) of the Punjab Local Government (Accounts) Rules, 2017, in the discharge of his responsibilities, the Chief Officer shall ensure that any sums due to the local government are promptly realized and credited to the local fund.

District Council, Jhang handed over its official building situated at tehsil Chowk Shorkot to the National Database and Registration Authority to establish its office. However, the building was handed over without any rent agreement with the concerned authority. However, NADRA also did not pay rent to District Council for this building. Resultantly, District Council was deprived of potential revenue amounting to Rs 3.240 million for the period December, 2016 to December, 2019. Amount of rent was calculated on the basis of rent of building rented out to NADRA Jhang Office by the District Council, Jhang.

Audit is of the view that due to negligence and weak financial management; efforts were not made to fetch revenue of the building handed over to NADRA.

Non-recovery of rent from NADRA resulted in loss to the District Council amounting to Rs 3.240 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that matter had been taken up with NADRA to pay rent at assessed value. Audit stressed for recovery of rent from NADRA at the earliest. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 3.240 million at the earliest besides execution of rent agreement with the authority concerned.

[AIR Para: 7]

10.3.8 Irregular expenditure without open competition – Rs 2.350 million

According to Rules 9 and 12 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. 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.

District Council, Jhang incurred expenditure of Rs 2.350 million for purchase of plants, printing of Pena flexes, hiring of CCTV cameras and lighting arrangements on different events etc. during 2018-19. However, expenditure was incurred without open competitive bidding and by splitting and keeping the cost of each procurement below the financial limit of Rs 100,000 to avoid tendering.

Annexure-2/JHG

Audit is of the view that due to weak internal controls and financial indiscipline; procurements were made without open competition and advertisement on PPRA's website.

Procurements without open competition and advertisement resulted in irregular/ uneconomical expenditure amounting to Rs 2.350 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that procurements were made by calling quotations and the lowest bidder was awarded the work. The reply was not tenable because cost of procurements of alike items were split to avoid tendering process. No DAC meeting was convened till finalization of this Report.

Audit recommends fixing of responsibility besides regularization of expenditure from the competent authority.

[AIR Para: 2]

10.3.9 Non-imposition of penalty for delay in completion of works – Rs 1.946 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.

District Officer (I&S) District Council Jhang awarded nineteen works for construction of drain, soling PCC slab, sewerage etc. at an agreement cost of Rs 19.464 million during 2017-19 with a completion period of 1 to 3 months. However, contractors failed to complete the works within stipulated completion period provided in the agreements. Authorities of District Council did not impose penalty amounting to Rs 1.946 million for delay in completion of works.
Annexure-3/JHG

Audit is of the view that due to weak internal controls, works remained incomplete and penalty was also not imposed.

Non-completion of works within stipulated period resulted in wasteful expenditure already incurred and undue favour to the contractors by non-imposition of penalty of Rs 1.946 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that various schemes had been completed and remaining were

at the final stage. Audit stressed for imposition of penalty on defaulter contractors. No DAC meeting was convened till finalization of this Report.

Audit recommends imposition of penalty on defaulter contractors besides completion of schemes without further delay.

[AIR Para: 17]

10.3.10 Non-recovery of local Government dues – Rs 1.666 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.

Chief Officer District Council, Jhang auctioned the collection rights of different parking stand and river crossings to various contractors during 2018-19. However, the contractors either left the contracts incomplete or failed to deposit remaining amount of auction price to the District Council. Resultantly, amount of Rs 1.666 million could not be recovered from the contractors.

Audit is of the view that due to negligence and financial mismanagement; local Government dues were not recovered.

Non-recovery of local Government dues from the defaulters resulted in loss of revenue amounting to Rs 1.666 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that notices had been issued to the contractors for deposit of remaining amount at the earliest. Audit stressed for strict action against the defaulters for recovery of loss and blacklisting. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 1.666 million from the defaulters besides blacklisting them.

[AIR Para: 15]

10.3.11 Non-recovery of License Fee – Rs 1.411 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. Further, according to Gazette Notification No. 1094 dated 10.10.2017, District Council, Jhang levied License Permit Fee on different types of professions/businesses.

Chief Officer, District Council, Jhang did not recover License Permit Fee amounting to Rs 1.411 million from 104 business holders of different categories during 2018-19. Strenuous efforts were not made to recover the dues from the defaulters. The details are as under:

(Rupees in million)

Sr. No.	Head of Account	Name of Tehsil	No. of Shops	Amount
1	License Permit Fee	Jhang	52	0.595
2		Shorkot	26	0.746
3		Ahmed Pur Sial	13	0.035
4		18- Hazari	13	0.035
Total			104	1.411

Audit is of the view that due to weak internal and financial controls; License Permit Fee was not recovered from defaulters.

Non-recovery of License Permit Fee from business holders resulted in less collection of receipts amounting to Rs 1.411 million.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that notices had been issued to the business holders for recovery. No DAC meeting was convened till finalization of this Report.

Audit recommends strict action for recovery of outstanding dues of Rs 1.411 million from the concerned at the earliest.

[AIR Para: 6]

10.3.12 Non-recovery of Penal Rent – Rs 1.136 million

According to Government of the Punjab, Finance Department letter No.SO (PW-11-I&L(24)76 dated 27.09.1980, penal rent @ 60 percent of the pay of the unauthorized occupant is recoverable.

Four official residences of District Council, Jhang were illegally occupied by officers/officials of other departments. Chief Officer District Council Jhang did not take action to vacate the residences and recovery of Penal Rent amounting to

Rs 1.136 million from the illegal occupants during 2018-19. The details are as under:

(Rupees in million)

Sr. No.	Name of Building	Designation	BPS	Initial Pay	Penal Rent	Months	Amount
1	Mouza Civil Station Old Rest House	Assistant Commissioner, Jhang	17	30,370	18,222	18	0.328
2	Mouza Civil Station Quarter SDO	Additional District Collector (Revenue), Jhang	18	31,890	19,134	18	0.344
3	Mouza Civil Station Quarter OS	Veterinary Assistant	11	12,570	7,542	18	0.136
4	Rest House Garh Maharaja	Assistant Commissioner, Ahmad Pur Sial	17	30,370	18,222	18	0.328
Total							1.136

Audit is of the view that due to weak internal controls; residences were illegally occupied by the occupants and Penal Rent was also not recovered.

Non-recovery of Penal Rent amounting to Rs 1.136 million from the illegal occupants resulted in violation of Government instructions and loss to District Council fund.

The matter was reported to the PAO and DDO concerned in February, 2020. It was replied that the residences were occupied by Provincial Government employees and utmost efforts had been made to get the residencies vacate from the illegal occupants. Audit stressed for action against illegal occupants for recovery of Penal Rent. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Penal Rent amounting to Rs 1.136 million from the concerned besides vacation of residences in consultation with Provincial Government.

[AIR Para: 11]

11. District Council, Toba Tek Singh

CHAPTER 11.1

Sectoral Analysis

Sectoral analysis of District Council, Toba Tek Singh was carried out on the basis of annual performance of District Council in different sectors during financial year 2018-19 and includes analysis regarding targets & their achievements, municipal infrastructure development, provision of municipal services, asset management, spatial planning and HR management.

Analysis of Targets and Achievements

Data regarding targets and achievements was not maintained in terms of predefined key performance indicators by District Council, Toba Tek Singh. However, analysis of targets and achievements in respect of revenue collection and utilization of funds meant for infrastructure development were carried out, as given below:

Analysis regarding Revenue Collection targets and their achievements

(Rupees in million)

Source of Income	2018-19		2016-18		Total		Less / (Excess) %age
	Target	Actual	Target	Actual	Target	Actual	
License fee (Dangerous and Offensive Trade)	9.000	8.014	12.315	9.942	21.315	17.956	16%
Parking Stand fee Rickshaw/Motorcycle/Bicycle	0.400	0.435	0.684	0.841	1.084	1.276	-18%
Fee for approval of Building/ Construction Plan	10.000	10.551	15.596	20.545	25.596	31.096	-21%
Fee for change in land use	31.500	35.340	50.000	21.472	81.500	56.812	30%
Sale of trees and plants	1.860	1.863	3.500	2.547	5.360	4.410	18%
Advertisement Fee on billboards/ hoardings	3.500	3.792	3.000	4.228	6.500	8.020	-23%

From the analysis of revenue collection targets and achievements, it was observed that District Council, Toba Tek Singh achieved revenue collection targets in respect of parking stand fee, building plan approval fee and advertisement fee.

However, District Council failed to achieve revenue collection targets against license fee, fine for construction without approval of building plan, fee for change in land use and sales of trees & plants. Furthermore, internal controls and monitoring mechanism regarding revenue collection were very weak and even periodical surveys were not conducted / demand & collection registers were not maintained which lead to vulnerability to leakage of revenue.

Analysis regarding funds utilization for Infrastructure Development

(Rupees in million)

Description	2018-19		2016-18		Total		Unutilized (%age)
	Budget	Actual	Budget	Actual	Budget	Actual	
ADP schemes for constructions & improvement of roads, streets, tuff tiles, soling, rural drainage etc.	2.500	1.108	763.790	573.062	766.290	574.170	25%
ADP schemes for constructions & improvement of roads, streets, tuff tiles, soling, rural drainage etc. (Ongoing)	188.000	146.559	8.000	2.668	196.000	149.227	24%
Provision of Street Lights	0.100	0.050	0.025	-	0.125	0.050	60%
Maintenance of gardens	0.600	0.307	1.135	0.750	1.735	1.057	39%

District Council, Toba Tek Singh could not ensure optimal utilization of funds for construction / improvement of roads, streets, brick soling, rural drainage, provision of street lights and maintenance of garden which resulted in non-achievement of envisaged benefits.

Analysis regarding provision of Municipal Services

Administration of District Council, Toba Tek Singh failed to set targets / key performance indicators due to which proper and reliable evaluation regarding achievement of objectives in terms of economy, efficiency and effectiveness in incurrence of expenditure and service delivery could not be carried out. However, from the scrutiny of financial record and discussions with administration, it was observed that District Council was not maintaining / operating any water supply scheme, filtration plant for provision of clean drinking water and play grounds.

Analysis regarding Asset Management

Assets management by the administration of District Council Toba Tek Singh was very weak. Audit observed that properties like supply goodowns, gang hut, overseers' quarter, cattle fair grounds, dak bungalow etc. on land measuring 34-acres, 5-kanals, and 7-marlas, were vested in the pre-devolution Zila Council. However, neither their physical verification was carried out since establishment of District Council, Toba Tek Singh to know their current status neither efforts were made for their proper utilization / revenue generation and chances of encroachment/ illegal occupation of these properties cannot be ruled out.

Analysis regarding Spatial Planning

Management of District Council, 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.

Analysis regarding Human Resource Management

Sr. No.	Designation	Sanctioned Posts	2016-17		2017-18		2018-19	
			Filled	Vacant	Filled	Vacant	Filled	Vacant
1	Chief / District Officers	5	5	0	5	0	5	0
2	Engineering Staff	3	3	0	3	0	3	0
3	Officials including clerical staff, assistants etc.	24	23	1	19	5	19	5
5	Class-IV	34	34	0	33	1	33	1
6	Baildar/Mate	67	65	2	61	2	57	10
Total		133	130	3	121	8	117	16

From the analysis of sanctioned and filled posts of District Council, Toba Tek Singh, it was observed that all the key posts were filled but performance of the

District Council in respect of revenue collection, infrastructure development, spatial planning and asset management was not satisfactory despite availability of proper human resource.

Conclusion

The overall performance of the District Council regarding achievement of revenue collection targets, utilization of funds meant for infrastructure development, spatial planning, execution of development plans, asset management/ anti-encroachment activities and human resource management was not satisfactory. The performance of District Council, Toba Tek Singh was also not satisfactory in compliance of rules and regulations in incurrence of expenditure and revenue collection as irregularities amounting to Rs 137.961 million were pointed out during audit of Financial Year 2018-19.

Chapter 11.2
District Council Toba Tek Singh

11.2.1 Introduction

District Council, Toba Tek Singh manages following offices:

Description	No. of Offices/ DDOs
Council Secretariat	01
Chairman / Vice Chairman	01
Chief Officer	01
District Officer (Finance)	01
District Officer (Regulation)	01
District Officer (Infrastructure & Services)	01
District Officer (Planning)	01

The following table shows detail of total & audited formations of District Council, Toba Tek Singh:

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure Audited FY 2018-19	Revenue / Receipts Audited FY 2018-19
1	Formations	01	01	410.669	344.564
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities/Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

11.2.2 Comments on Budget & Accounts (Variance Analysis)

To achieve the targets as assigned to the PAO, following financial resources were given to Chief Officer, District Council, Toba Tek Singh during 2018-19. The detail is as under:

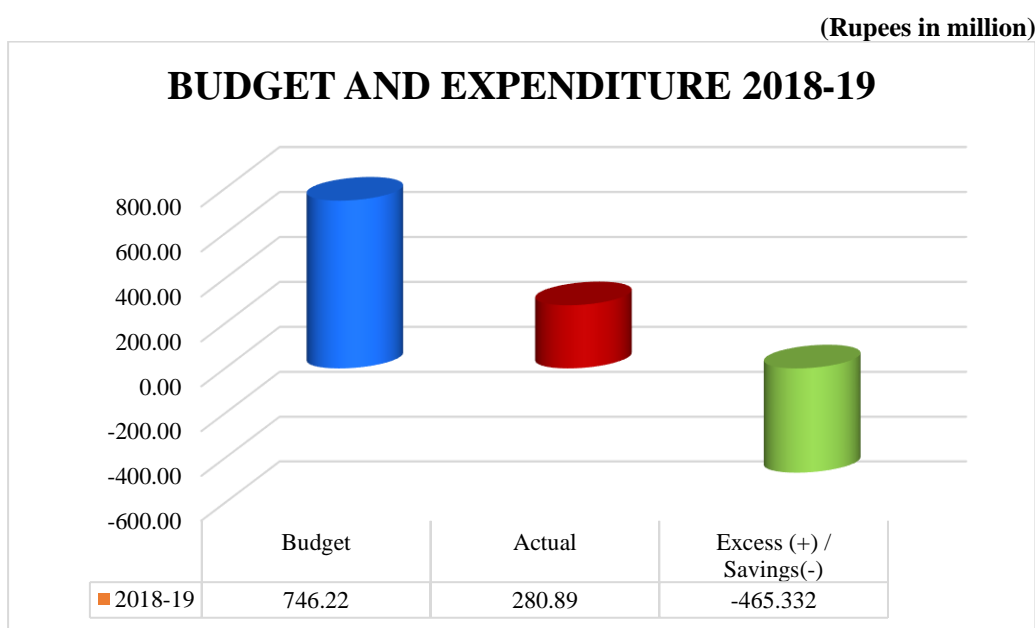
(Rupees in million)

Financial Year	Description	Budget	Actual	Excess / (Savings)	Savings (Per Cent)
2018-19	Non-Development (Salary+ Non-Salary)	159.506	75.481	(84.025)	53%
	Development	586.714	205.407	(381.307)	65%
	Total	746.220	280.888	(465.332)	62%
	Receipts	493.950	499.368	5.418	1%

Analysis of budget and expenditure indicated that:

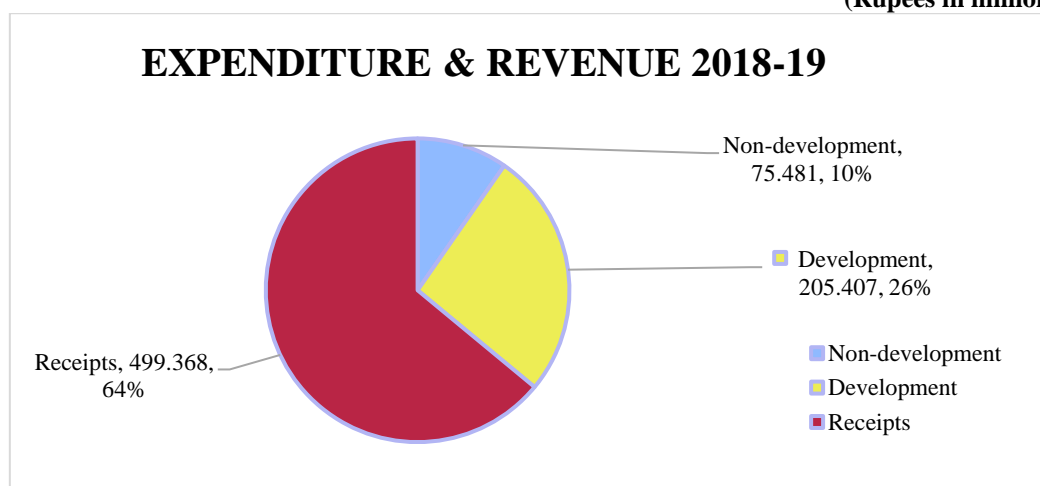
- a. Analysis of non-development budget and expenditure revealed that funds of Rs 159.506 million were allocated and expenditure of Rs 75.481 million was incurred, resultantly funds of Rs 84.025 million which in terms of percentage were 53% remained unutilized.
- b. Analysis of development budget and expenditure revealed that funds of Rs 586.714 million were allocated and expenditure of Rs 205.407 million was incurred, resultantly fund of Rs 381.307 million which in terms of percentage were 65% remained unutilized.
- c. Analysis of receipts depicted that total budgeted receipts for the Financial Year 2018-19 were Rs 493.950 million against which amount of Rs 499.368 million was collected during the year. District Council, Toba Tek Singh achieved its revenue targets during 2018-19.

Graphical presentation of budget & expenditure is as under:



Graphical presentation of expenditure & revenue is as under:

(Rupees in million)



11.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 137.961 million were raised as a result of this audit. This amount also includes recoverable of Rs 31.679 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	0
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural Irregularities	0
A	HR/Employees related irregularities	0
B	Procurement related irregularities	129.460
C	Management of Accounts with Commercial Banks	0
4	Values for money and service delivery issues	6.653
5	Others	1.848
Total		137.961

11.2.4 Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following year were 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	18	PAC not constituted

AUDIT PARAS

11.3 Procedural Irregularities

11.3.1 Irregular payment of bituminous items – Rs 45.301 million

According to Government of the Punjab, Communication & Works (C&W) Department's letter No.PA/SECY(C&W)26.05/2009 dated 25.05.2009, the bitumen to be used should be tested from the Road Research & Material Testing Institute (RR&MTI) to ensure that it meets the American Association of State Highway and Transportation Officials (AASHTO) Standards. Further, according to Government of the Punjab, C&W Department Notification No.SOH-I(C&W)1-49/2012(G) dated 13.06.2014, approval was accorded for use of "PARCO Biturox" produced by Pak Arab Refinery Limited (PARCO), Mehmood Kot District Muzaffargarh, in projects to be executed by C&W Department, having grade 60/70 & grade 80/100 in addition to bitumen of National Refinery Karachi.

District Officer (I&S), District Council Toba Tek Singh made payment of Rs 45.301 million to different contractors for execution of bituminous items in 23 works for construction and improvement of roads during 2018-19. Contrary to the above, works were executed and payments were made without getting the quality of bitumen tested from the RR&MTI. Documentary evidence for procurement of bitumen from approved refinery was also not forthcoming from the record.

Audit is of the view that due to weak monitoring mechanism; the quality of bituminous items was not tested from RR&MTI and utilization of approved quality bitumen was also not ensured.

Payment for bituminous items without testing and ensuring quality of bitumen resulted in irregular expenditure amounting to Rs 45.301 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 regularization of expenditure from the competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 1]

11.3.2 Unauthorized approval / execution of development schemes – Rs 25 million

According to Rules 7 & 8 of the Punjab Local Governments (Works) Rules, 2017, The Development Committee of District Council shall exercise the powers of according administrative approval of the work upto 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, District Officer (I&S) was authorized to grant Technical Sanction to original works up to Rs 15 million.

Development Committee of District Council Toba Tek Singh accorded administrative approval of development scheme costing Rs 25 million by splitting the scheme into two phases beyond its powers / competence to avoid approval from higher forum. Similarly, District Officer (I&S) accorded unauthorized technical sanctions of the same scheme by splitting the cost of the scheme to avoid technical sanction from higher authority. Furthermore, scheme was initiated by mentioning that there existed no road in that area/village whereas the attached site plan indicated that a carpeted road was already passing through that village. The details are as under:

(Rupees in million)

Sr. No.	Name of Work	Date of Administrative Approval	Date of Technical Sanction	Cost of Scheme
1	Construction of road Chak No. 679/20/GB 1 st Phase	23.01.2018	23.01.2018	10.000
2	Construction of road and bridge Chak No. 679/20/GB 2 nd Phase	23.01.2018	23.01.2018	15.000
Total				25.000

Audit is of the view that due to negligence and unauthorized use of authority; scheme was approved by splitting the cost of scheme to avoid approval from higher forum / authority.

Approval of scheme beyond the competence by splitting it to avoid approval from higher authorities / forum resulted in unauthorized approval of the development scheme costing Rs 25 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 regularization of expenditure from the competent authority besides fixing responsibility on the incumbent(s) at fault.

[AIR Para: 7]

11.3.3 Execution of substandard works – Rs 17.130 million

According to Clause 11 and 14 of Contract Agreement for works, the contractor shall execute the whole and every part of work with the specifications. In addition, if it shall appear that work has been executed with unsound, imperfect, or unskillful workmanship or with materials of any inferior description or otherwise not in accordance with the contract, the contractor shall, remove the materials or articles so specified and provide other proper and suitable materials and in the case of any such failure the Municipal Engineer may rectify or remove and re-execute the work or remove and replace with other materials or articles complained of as the case may be at the risk and expense in all respects of the contractor.

District Officer (I&S), District Council Toba Tek Singh incurred expenditure of Rs 17.130 million on execution of two civil works for improvement of roads during 2017-19. It was noticed that payments were made against substandard works as depicted in facts-finding report of joint inspection carried out by Chief Officer and District Officer (I&S) upon complaints lodged by the residents of the area regarding quality of work. It was mentioned in the report that the works were executed with substandard/unsound material as the same were deteriorated during the maintenance period. However, the contractors were directed time and again to remove the defects but they failed to remove the defects. The details are given on next page:

(Rupees in million)				
Sr. No.	Name of Work	Date of Completion	Expenditure	Comments of Facts Findings Report
1	Improvement of Road Gojra Jhang Road to Chak No.427/JB	10.10.2018	6.221	1. Patches were developed on the surface. 2. Shoulders were either not provided or not properly maintained. 3. Surface level was improper.
2	Improvement of Road Chak No.310/JB to Chak No.312/JB khatowali Chowk	10.09.2018	10.909	
Total			17.130	

Audit is of the view that due to lack of monitoring and due diligence; payments were made against substandard works.

Payments against substandard works resulted in wasteful expenditure and loss to the District Council amounting to Rs 17.130 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 of responsibility on the person(s) at fault besides getting the defects removed by the defaulters.

[AIR Para: 4]

11.3.4 Non-realization of revenue on account of approval of private housing schemes – Rs 9.454 million

According to Clauses 38 & 39 of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall deposit a preliminary planning permission fee along with application at the rate of rupees five thousand for scheme having area up to two thousand kanal and other fees at prescribed rates. Developer shall also 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.

District Officer (Planning), District Council Toba Tek Singh did not recover preliminary planning permission fee, conversion fee and fee for approval of design & specifications amounting to Rs 9.454 million from the owners / developers of four private housing schemes/ land subdivisions. The details are as under:

(Rupees in million)

Sr. No.	Particulars of Scheme	Area in Kanals	Conversion Fee	Preliminary Planning Permission Fee	Approval of Design & Specifications Fee	Total
1	Prime City Chak 325/JB	50	0.762	0.250	0.050	1.062
2	Royal Villas Chak 295/GB	102	2.040	0.510	0.102	2.652
3	Eiman Garden Chak 238/JB	52	2.080	0.260	0.052	2.392
4	Urban Avenue Chak 323/JB	93	2.790	0.465	0.093	3.348
Total			7.672	1.485	0.297	9.454

Audit is of the view that due to lack of due diligence; efforts were not made for realization of revenue from the owners / developers of private housing schemes/ land subdivisions.

Non-initiation of action for approval of private housing schemes / land subdivisions and non-recovery of fees resulted in non-realization of revenue amounting to Rs 9.454 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 realization of revenue amounting to Rs 9.454 million from the owners / developers of private housing schemes / land subdivisions.

[AIR Para: 10]

11.3.5 Less-imposition of penalty for delay in completion of works – Rs 7.305 million

According to Rule 16(4&6) of the Punjab Local Governments (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 by the Local Government Engineer, Chief Officer and Chairperson / Mayor if the period of extension is not likely to exceed two months, three months and six months respectively. If there is any interruption in the execution of the work, the Local Government Engineer shall report the case to the Mayor or Chairman. Furthermore, 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.

Chief Officer, District Council Toba Tek Singh awarded 22 works for improvement of roads, construction of soling, drain, PCC and boundary wall costing Rs 73.400 million during 2017-18. The contractors failed to complete the works within stipulated period and same were completed with a delay up to 16 months. However, extensions in time limit were granted either beyond the

authorization of the incumbents or without grant of such extensions by any authorized officer / incumbent by imposing a meager amount of fine of Rs 35,500 which resulted in less recovery of penalty amounting to Rs 7.305 million.

Audit is of the view that due to negligence and dereliction of duties, extensions in time limit were granted beyond authorization by imposing inadequate penalty.

Extension in time limit beyond authorization and that too by imposing inadequate amount of penalty resulted in less imposition of penalty amounting to Rs 7.305 million and loss to District Council.

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 recovery of penalty amounting to Rs 7.305 million.

[AIR Para: 8]

11.3.6 Utilization of bricks without ensuring standard specifications and testing – Rs 5.850 million

According to the Composite Schedule Rates (CSR)-1964, standard crushing strength for 1st class bricks is 2,000 pounds per square inch (PSI). Further, according to Superintending Engineer, Provincial Buildings Circle, Faisalabad letter No.1848-49 dated 20.06.2015, the brick kiln owners mix the 1st class bricks with inferior quality bricks and supply the same to contractors who accept the same being in their benefit. Therefore, quality of bricks should get tested to ensure specified crushing strength of 2,000 PSI.

District Officer (I&S), District Council Toba Tek Singh executed three civil works for construction of drain, sludge carrier and soling during 2018-19. However, bricks costing Rs 5.850 million were used in these works but no methodology was adopted to measure strength, standard and specification of the utilized bricks. In the absence of proper testing of bricks at the time of execution, the authenticity of utilization of 1st class bricks could not be proved. The details are as under:

(Rupees in million)			
Sr. No.	Name of Work / Scheme	Item	Amount
1	Construction of soling drain Chak 741 GB Kamalia	Pacca Brick Work	0.053
		Pacca Brick Work	0.096
		Brick Soling	0.757
2	Construction of drain, Sullage Carrier, soling resoling Chak 341/JB	Brick Soling	2.606
3	Construction of Soling / Re-Soling / Drain Chak 288 GB 7 Marla Scheme 5 Marla Scheme Jahelm Abad Toba Tek Singh	Brick Soling	0.817
		Pacca Brick Work	0.667
		Pacca Brick Work	0.854
Total			5.850

Audit is of the view that due to negligence and ineffective monitoring; works were executed without observing specifications and testing of bricks.

Utilization of bricks costing Rs 5.850 million without ensuring required strength, quality and standard of bricks resulted in execution of sub-standard works.

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: 3]

11.3.7 Non-deduction of Social Security Contribution – Rs 5.486 million

According to Section 20(1) & (9) of the Provincial Employees Social Security Ordinance, 1965, the competent public authority 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, District Council, Toba Tek Singh executed various works through 58 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. District Council authorities did not make efforts to deduct the Social Security Contribution amounting to

Rs 5.486 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	Total Wages	Amount @ 6%
106	859	0.180	91.440	5.486

Audit is of the view that due to lack of vigilance; Social Security Contribution was not deducted.

Non-deduction of Social Security Contribution resulted in excess payment of Rs 5.486 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. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Social Security Contribution from the concerned besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

11.3.8 Non-completion of works at risk and cost of the original contractor – Rs 4.500 million

According to clause 3(a)&(c) of Contract Agreement and Tender Documents of civil works, in any case in which under any clause or clauses of the contract the contractor shall have rendered himself liable to pay compensation amounting to whole of the security deposit. District Engineer shall have power to adopt any of the following sources as he may have deemed best suited to the interest of the Committee. To rescind the contract of which rescission notice in writing to contractor under the hand of the Municipal Engineer shall be conclusive evidence, and in which case the security deposit of the contractor shall stand forfeited, and be absolutely at disposal of the Committee. To measure up the work of the contractor and to take such part thereof as shall be executed out of his hand, and to give it to another contractor to complete, in which case any expense which may be incurred in excess of the sum, which would have been paid to the original contractor, if the whole work Had been executed by him shall be born and paid by the original

contractor and may be deducted from any money due to him by the Committee under contract or otherwise, or from his security deposit or the proceeds of sale thereof or a sufficient part thereof.

Chief Officer, District Council, Toba Tek Singh awarded nine civil works for providing and laying tuff tiles costing Rs 4.500 million to a contractor in December, 2017 with completion period up to 22.02.2018. The contractor failed to complete the works within stipulated period besides executing substandard works as depicted from the contents of notices issued by the District Officer (I&S) and test report of crushing strength of tuff tiles. The District Council authorities did not make efforts of completion of standard works at risk and cost of original contractor. The details are as under:

(Rupees in million)

Sr. No.	Name of Work	Work Order No./ Date		Completion Date	Amount
1	Laying of tuff tile Ward No. 2 Pir Mahal	387	23.12.2017	22.02.2018	0.500
2	Laying of tuff tile Ward No. 4 Pir Mahal	389	23.12.2017	22.02.2018	0.500
3	Laying of tuff tile Ward No.5 Pir Mahal	390	23.12.2017	22.02.2018	0.500
4	Laying of tuff tile Ward No. 6 Pir Mahal	391	23.12.2017	22.02.2018	0.500
5	Laying of tuff tile Ward No. 7 Pir Mahal	392	23.12.2017	22.02.2018	0.500
6	Laying of tuff tile Ward No. 9 Pir Mahal	403	23.12.2017	22.02.2018	0.500
7	Laying of tuff tile Ward No. 11 Pir Mahal	395	23.12.2017	22.02.2018	0.500
8	Laying of tuff tile Ward No. 13 Pir Mahal	397	23.12.2017	22.02.2018	0.500
9	Laying of tuff tile Ward No. 14 Pir Mahal	398	23.12.2017	22.02.2018	0.500
Total					4.500

Audit is of the view that due to non-compliance of contractual obligations; works were not completed at the risk and expense of the original contractor.

Non-award of works at risk and expense of the original contractor resulted in non-completion of works costing Rs 4.500 million and deprivation of the public from the envisaged benefits.

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 execution and completion of the works at risk and expense of original contractor.

[AIR Para: 5]

11.3.9 Less realization of revenue – Rs 3.209 million

According to the Rule 13 of the Punjab Local Government (Budget Rules) 2017, The Local Government to ascertain the revenue potential shall conduct a review of tax base. Further, ibid rule 14 after completing the receipts estimates the collecting officer shall sign estimates and forward it to the head of the office. Furthermore, according to the rule 12(d) ibid all material reasons, facts and circumstances relied upon while adopting the figures for the revised estimates for the current financial year shall be recorded clearly.

District Council, Toba Tek Singh could not achieve the income targets set for the financial year 2018-19 under three heads of own source income. No efforts were made by the collecting officers/officials to achieve the set targets due to which income amounting to Rs 3.209 million could not be realized. Furthermore, self-collection of receipt was made in cash without approval of the house and reporting the same to the Secretary Local Government and Community Development Department. The details are as under:

(Rupees in million)

Source of Income	Budgeted Receipts	Actual Receipt	Short Realization
C0388002 - License Fee	12.000	9.014	3.986
C0388020 - Rickshaw/Motorcycle/ Bicycle stand Fee	0.500	0.435	0.065
C0388030 - Fine for construction without approval of building plan and C0388035-Enforcement	10.800	10.118	0.682
Total	23.300	19.567	4.733
Non-recovery of License Fee pointed out from notices issued	-	-	1.524
Net Shot Fall	23.300	19.567	3.209

Audit is of the view that due to weak internal controls and weak monitoring mechanism; income targets were not achieved.

Non-achievement of income targets resulted in short realization of revenue amounting to Rs 3.209 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: 22]

11.3.10 Non-recovery of Conversion and Map Fee – Rs 2.500 million

According to the 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.

Chief Officer, District Council, Toba Tek Singh did not collect Conversion Fee and Approval of Map Fee amounting to Rs 2.500 million from the owners of five sites illegally converted for intended commercial use at different locations of district under the jurisdiction of District Council, Toba Tek Singh during 2018-19. The details are as under:

(Rupees in million)

Sr. No.	Name and Location	Area	Conversion Fee	Map Fee	Total Amount
1	Abdul Jabbar etc. Market at Chak 256/GB	80 Marla	0.200	0.159	0.359
2	Qamar Farooq S/o M. Rafique Chak 295/GB	4 Marla	0.030	0.017	0.047
3	Mst. Bushra Parveen w/o Fayyaz Ahmad Chak/295 GB	4 Marla	0.030	0.017	0.047
4	Mst. Shagufta Parveen W/o Basharat Chak 295/GB	4 Marla	0.030	0.017	0.047
5	Sufi Market, Adda Mill Road Rajana Kamalia Rood	Unknown*	-	-	2.000
Total			0.290	0.210	2.500

*Total land area was not identified; however, amount of fees was estimated by the planning office of District Council.

Audit is of the view that due to lack of vigilance and monitoring; owners of sites illegally converted the sites for commercial use without depositing fees.

Illegal conversion of sites for commercial use and non-deposit of fee resulted in non-realization of revenue amounting to Rs 2.500 million to the Council.

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 Conversion Fee and Approval of Map Fee amounting to Rs 2.500 million from the concerned.

[AIR Para: 12]

11.3.11 Overpayment due to recording of excess measurement of brick size – Rs 2.201 million

According to Chapter 18 of the MRS, the nominal size of bricks for the purpose of measurement and payment (for brick soling) shall be taken as 9" x 4-3/8" x 2-11/16" (0.750' x 0.364' x 0.224') i.e. 39.375 square inches. Furthermore, according to test reports issued by the Quality Control Cell, actual measurement of the bricks ranged from 35.20 to 37.41 square inches.

District Officer (I&S), District Council, Toba Tek Singh recorded excess measurements in the measurement books of 12 civil works by showing more than the actual measurement of item of brick soling and pacca brick work. According to test reports actual measurement of bricks ranged from 35.20 to 37.41 square inches, whereas, payment was made by recording measurements i.e. 39.375 square inches for brick soling and 40.50 inches for pacca brick work which resulted in overpayment of Rs 2.201 million.

Audit is of the view that due to negligence and weak monitoring mechanism; excess measurements were recorded in measurement books and payment was made accordingly.

Recording of excess measurements in MBs resulted in overpayment of Rs 2.201 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. No DAC meeting was convened till finalization of this Report.

Audit recommends recovery of overpaid amount of Rs 2.201 million from the concerned at the earliest besides fixing responsibility on the person(s) at fault.

[AIR Para: 9]

11.3.12 Non-recovery of License Fee – Rs 1.524 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. 829/CO/DC/TTSINGH dated 20.09.2017, District Council, Toba Tek Singh levied License Permit Fee on different types of professions / businesses.

Chief Officer, District Council, Toba Tek Singh did not recover License Permit Fee amounting to Rs 1.524 million from the owners of 441 business/professions of different categories during 2018-19. Strenuous efforts were not made to recover the outstanding dues from the defaulters. The details are as under:

(Rupees in million)			
Sr. No.	Tehsil	No. of Defaulters	Amount
1	Toba Tek Singh	258	0.749
2	Gojra	76	0.266
3	Pir Mahal	72	0.310
4	Kamalia	35	0.199
Total		441	1.524

Audit is of the view that due to weak monitoring mechanism; License Permit Fee was not recovered from the defaulters.

Non-recovery of License Permit Fee from the defaulters resulted in loss of revenue amounting to Rs 1.524 million to the District Council.

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 License Fee amounting to Rs 1.524 million from the defaulters.

[AIR Para: 11]

11.4 Value for Money and Service Delivery Issues

11.4.1 Non-completion of schemes despite availability of funds – Rs 6.653 million

According to Rule 3(h) of the Punjab Local Governments (Budget) Rules, 2017, the Mayor or Chairman shall monitor and ensure timely completion of development projects. Furthermore, according to Rule 11 of the Punjab Local Governments (Works) Rules, 2017, the Mayor or Chairman shall take such steps as may be necessary to enforce the performance of the contract in accordance with the terms and conditions thereof and in the best interest of the local government.

District Officer (I&S), District Council Toba Tek Singh awarded nine civil works to different contractors on 26.02.2018 at an agreement cost of Rs 29.077 million with stipulated completion period up to 25.07.2018. However, up to date expenditure on these schemes was Rs 22.424 million and works costing Rs 6.653 million remained incomplete till January, 2020 despite availability of funds. The details are as under:

(Rupees in million)

Sr. No.	Name of Scheme	Work Order No.	Completion Date	Agreement Cost	Expenditure	Remaining Work
1	Construction of soling / resoling Chak No. 291 GB	536	25.04.2018	3.990	1.331	2.659
2	Improvement of Road Chak 750 GB	645	25.07.2018	2.997	2.692	0.306
3	Improvement of Road Chak 676/17 GB	649	25.04.2018	2.994	2.654	0.340
4	Improvement of Road, Sullage Carrier and Resoling Mouza Shah Pur Pir Mahal	603	25.04.2018	3.996	3.162	0.835
5	Improvement of Road / construction of Drain / Pullian Chak 670/11 GB	592	25.04.2018	3.999	2.944	1.056
6	Construction of Soling / Drain Chak 741 GB	554	25.03.2018	2.000	1.617	0.383
7	Improvement of Road Gojra Mochi Wala Road to Chak No. 364 JB	507	25.04.2018	4.600	4.015	0.585
8	Construction of drain, Sullage Carrier, soling re-soling, Chak No. 341 JB.	542	25.04.2018	3.500	3.248	0.252
9	Improvement of road Chak 284 JB	512	25.04.2018	1.000	0.762	0.238
Total				29.077	22.424	6.653

Audit is of the view that due to weak monitoring mechanism and negligence; efforts were not made for timely completion of schemes despite availability of funds.

Non-completion of schemes costing Rs 6.653 million resulted in non-provision of envisaged benefits to the local populace besides deterioration of the partially executed works.

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 despite completion of schemes without further delay.

[AIR Para: 2]

11.5 Others

11.5.1 Irregular and unauthorized expenditure on unapproved Sub-office – Rs 1.848 million

According to Para 2.50 & 2.51 of the West Pakistan Buildings and Roads Department Code, to facilitate the preparation of estimates for annual and quadrennial repairs a standard measurement book should be kept in the office of each Divisional Officer, showing the detailed measurements of each kind of work which is usually subject to renewal in each work under his charge. Annual and periodical repairs to buildings should be provided for as a percentage on the capital cost of the building on which the standard rent is based, which will be held to include provision for all ordinary repairs likely to be needed every year. Special repairs, should be provided for by special estimates prepared when necessary.

District Officer (I&S), District Council, Toba Tek Singh executed work for improvement of Sub-office Gojra during FY 2017-19. Expenditure amounting to Rs 1.848 million was incurred on renovation / improvement of such a building that was not notified / declared as Sub-office by the competent authority. Furthermore, no record other than a paid voucher was made available for detailed scrutiny of the estimation, approvals, sanctions, tendering etc. regarding award of work.

Audit is of the view that due to weak financial management; expenditure was incurred without proper authority and maintenance of record.

Execution of improvement work without authority and maintenance of record resulted in irregular and unauthorized expenditure amounting to Rs 1.848 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 for fixing responsibility on the persons(s) at fault besides production of record of expenditure.

[AIR Para: 20]

12. District Council, Khanewal

Chapter 12.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan did not conduct Financial Attest Audit of the Accounts of District Council Khanewal.

Sectoral Analysis of District Council

i. Analysis of Financial Resources

Financial resources as given below were made available to CO DC 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	150.602	94.324	56.278	37%
Non Salary	201.100	95.314	105.786	53%
Development	419.965	137.341	282.624	67%
Total	771.667	326.979	444.688	

- An amount of Rs 150.602 million was provided for pay and allowance out of which Rs 94.324 million was utilized resulting in lapse of Rs 56.278 million (37 %).
- An amount of Rs 201.100 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 95.314 million was utilized resulting in lapse of Rs 105.786 million (53 %).
- An amount of Rs 419.965 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 137.341 million was utilized resulting in non utilization of funds of Rs 282.624 million (67 %).

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council Khanewal was made on the basis of achievement of targets of various revenue sources of important branches of District Council Khanewal for the financial year 2018-19. These targets were monitored through year by the house. Detail of revenue sources and achievements are given below:

(Amount in rupees)

Sr. No.	Detail Receipt Head	Budget Target FY 2018-19	Achievements	Short / Less Realization	%age
1	B01302 - UIP Tax / Share of net proceeds assigned to Districts/TMAs etc.	20,000,000	16,746,638	3,253,362	16%
2	B01313 - Tax on Transfer of Immovable Property	250,000,000	222,293,428	27,706,572	11%
3	C0388001 - License fee (Articles of Food and Drink)	4,000,000	2,884,767	1,115,233	28%
4	C0388022 - Fee from other Transport Stands	1,000,000	790,782	209,218	21%
5	C0388029 - Conversion Fee for change in building use	20,000,000	15,214,179	4,785,821	24%
6	C0388042 - Fee for slaughtering of animals	120,000	46,140	73,860	62%
7	C0388047 - Receipts on account of sale of water - residential	190,000	0	190,000	100%
8	C0388058 - Sale of sullage/ waste-water	200,000	8,975	191,025	96%
9	C0388071 - Registration/ Enlistment of Contractors	500,000	100,000	400,000	80%
10	C0388072 - Renewal of Registration	1,500,000	653,000	847,000	56%
11	C0388073 - Tender Fee	4,000,000	1,554,000	2,446,000	61%
12	C0388076 - Advertisement Fee on billboards/ hoardings	4,200,000	3,402,600	797,400	19%
13	C0388087 - Copying fee	20,000	0	20,000	100%
14	C0388093 - Arrears of Water Rate	2,826,000	459,400	2,366,600	84%
15	C0388096 - NOC Fee	1,000,000	110,000	890,000	89%
16	ADVANCE AND DEPOSIT	1,000,000	12,000	988,000	99%
	Grand Total	310,556,000	264,275,909	46,280,091	

The above table of receipts heads shows that an amount of Rs 310.556 million was targeted for various revenue sources during financial years 2018-19. Out of which Rs 264.276 million was realized resulting in less receipt of Rs 46.280 million (15 %). 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 District Council, 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 District Council 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. Fraud and Misappropriations involving an amount of Rs 10.875 million were reported in 01 cases.
- iii. Procedural irregularities amounting to Rs 33.571 million were noticed in 03 cases.
- iv. Value for Money and Service Delivery Issues involving Rs 115.086 million were noticed in 06 cases.

v. Expectation Analysis and Remedial Measures

Analysis of important branches of

The following issues were surfaced during Audit of important branches of District Council.

District 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.

District 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

District 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 Committee.
- Construction without approval of maps

District 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 committee.
- Non re-auction of shops after expiry of lease period.

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 12.2

District Council, Khanewal

12.2.1 Introduction

District Council, Khanewal was established on 01.01.2017 under Punjab Local Government Act, 2013 District Council, Khanewal 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 District Council, Khanewal as described in the Punjab Local Government Act, 2013 are as under:

- Approve byelaws and taxes;
- Approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the District Council ;
- 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 byelaws;
- 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 byelaws 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 District Council and he/she manages functions of the District Council through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	326.979	16.750
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

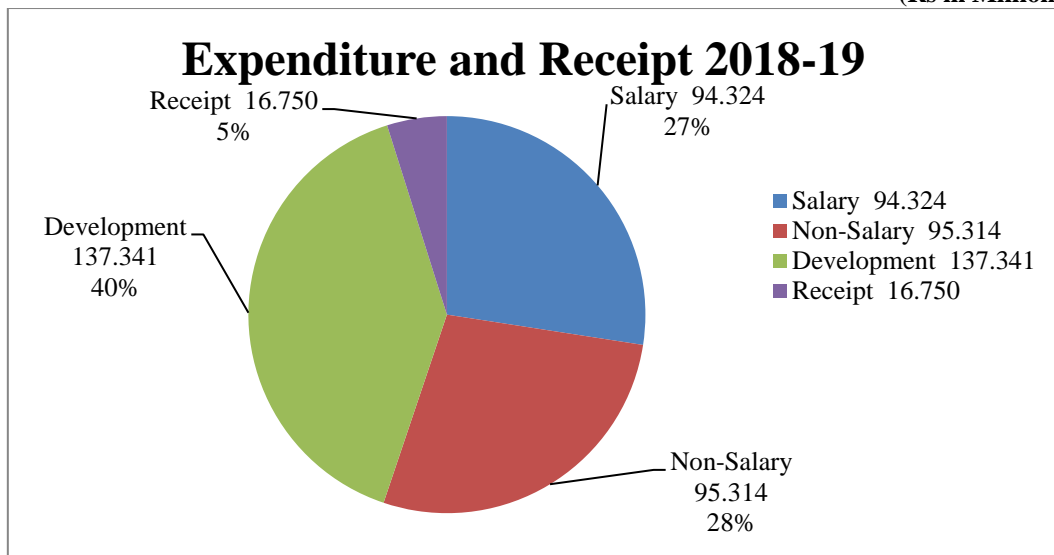
12.2.2 Comments on Budget and Accounts

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

(Rs in Million)

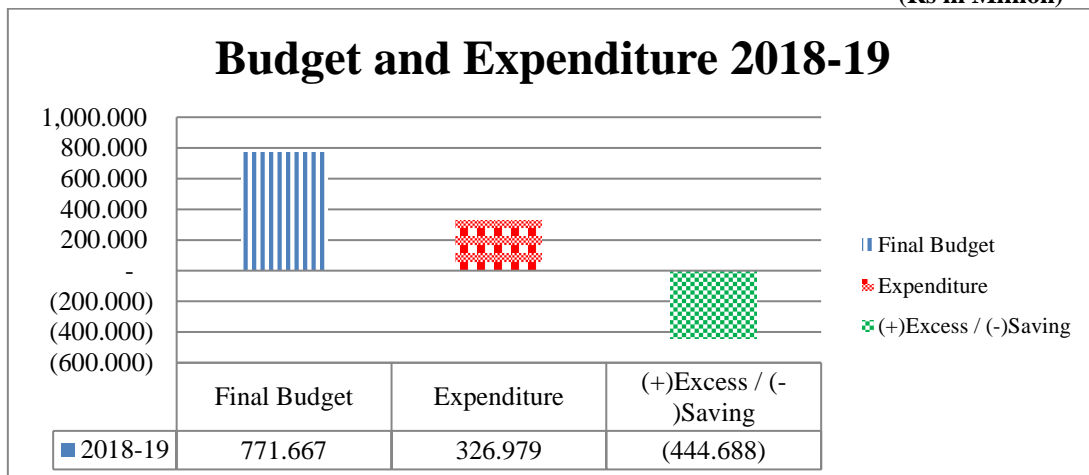
2018-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	150.602	94.324	56.278	37%
Non Salary	201.100	95.314	105.786	53%
Development	419.965	137.341	282.624	67%
Total	771.667	326.979	444.688	58%
Receipt	336.61	16.75	319.86	95%

(Rs in Million)



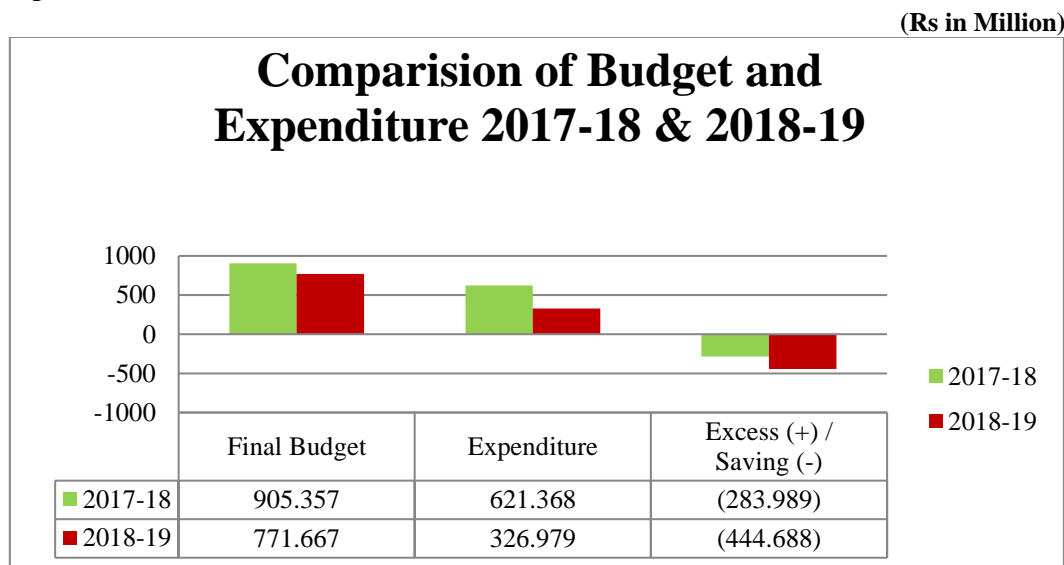
As per Accounts 2018-19 of the District Council, Khanewal, total budget (Development & Non development) was Rs 771.667 million. Against the final budget, total expenditure of Rs 326.979 million was incurred by the District Council during July, 2018 to June, 2019. A lapse of Rs 444.688 million came to 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 District Council (Annexure-B).

(Rs in Million)



In District Council, Khanewal savings of Rs 444.688 million (58% 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 facilities to the general public.

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



There was 15% and 47% 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 444.688 million during 2018-19.

12.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 159.532 million were raised as a result of this audit. This amount also includes recoverable of Rs 44.304 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Non-production of record	
2	Reported cases of fraud, embezzlement and misappropriation	10.875
3	Procedural irregularities	22.790
A	HR / employees related irregularities	-

B	Procurement related irregularities	10.781
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	115.086
5	Others	-
	Total	159.532

12.2.4 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	16	PAC meeting was not convened

AUDIT PARAS

12.3 Fraud and Misappropriations

12.3.1 Expected Loss to the Zila Council due to non-deposit of actual advertisement fee amounting to Rs 10.875 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. According to Rule 7 (c) & (d) of the Punjab Local Government (Budget) Rules 2017, the collecting officer shall maintain the demand and collection register of each head of income and shall ensure for proper custody of departmental receipt record and ensure timely recovery against each demand.

District Council Khanewal collected the advertisement fee through four collecting staff during the period 2017-2018 amounting to Rs140,800. Scrutiny of record revealed that the contractor filed the writ petition in the court of law about the re-deduction in the auction amount due to removal of hoarding boards as per Supreme Court Guide Lines and shown the list of hoarding boards which were required to be removed on the order of Supreme Court of Pakistan in the month of December 2018. The total expected income from that boards during the last six months were shown estimated by the contractor was Rs 3.626 million. The detail is given as under.

(Rs in Million)				
Sr. No	Size of boards	Total Boards	Rate	Amount
1	10x20	117	100	2.340
2	8x6	10	100	0.048
3	10x10	19	100	0.190
4	15x45	1	100	0.068
5	10x30	1	100	0.030
6	20x60	5	100	0.600
7	20x40	1	100	0.080
8	30x90	1	100	0.270
Grand Total				3.626

The boards were not removed. District Council Khanewal did not issue any NOC during the period 2018-19 about the installation of any new advertisement board. This revealed that all the above boards exists during the period 2016-17 & 2017-18 but the advertisement fee amounting to Rs 140,800 was deposited into

the District Council accounts from the period 01.01.2017 to 30.6.2018. This resulted in minimum loss of Rs 10.875 million during the first 18 months since the establishment of District Council on 1.7.2017 due to non-collection of receipt from above boards which were planned to remove in the light of Supreme Court of Pakistan decision.

Due to weak internal control, advertisement fee was less deposited into the government account.

The matter was reported to the CO of DC and the DDOs concerned in March, 2020, but no reply was submitted. However, DAC meeting was not convened by the PAO despite efforts made by Audit. No progress was intimated till finalization of this Report.

Short deposit of advertisement fee resulted in approximate minimum loss of Rs10.875 million.

Audit recommends inquiry into the matter for fixation of responsibility against person(s) at faults ..

[AIR Para No.1]

12.4 Procedural Irregularities

12.4.1 Splitting up the value of work to avoid the sanction of competent authority Rs22.79 million

As per Rule 5(8) of PLG Works Rules 2017, Chairman Zila Council has the power to approve the development projects upto the value of Rs 20.00 million

Chairman District Council approved the three development schemes of Zila Council Khanewal by splitting to avoid the sanction of competent authority. District Council has the power to approve the development schemes up to Rs 20.00 million. The three different schemes were developed in order to avoid the sanction of competent authority.

(Rs in Million)

Name of Work	Admin Approval Date	Revised Cost
Rehabilitation of water supply, sanitation and toilet etc in office of District Council Khanewal	25.11.2017	1.80
Construction of hall partition of old hall for office in District Council Khanewal	17.5.2017	19.99
Improvement and Plantation of District Council Khanewal	21.03.2018	1.00
Grand Total		22.79

Due to weak internal control; project was split up to avoid the sanction of competent authority

Splitting up value of indent resulted irregular sanction of Rs 22.79 million.

The matter was reported to the CO of DC and the DDOs concerned in March, 2020, but no reply was submitted. However, DAC meeting was not convened by the PAO despite efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No.26]

12.4.2 Non transparent / unauthorized purchase of furniture Rs9.721 million

According to Rule 30(1) of PPRA Rules, “The date for opening of bids and the last date for the submission of bids shall be the same. Bids shall be opened at the time specified in the bidding documents. The bids shall be opened at least thirty minutes after the deadlines for submission of bids. According to Rule 53(1) of PPRA 2014, notwithstanding the same as otherwise provided in these rules, a procuring agency shall not negotiate with any of the bidder.

District Officer (I&S) Zila Council Khanewal floated tenders in daily newspaper dated 03.01.2019 estimated Rs10.850 million for purchase of furniture. All the above purchase process was open to the following audit observations:

1. The bids were received on 17.01.2019 but instead of opening on the same date the bids were opened on 19.01.2019 in violation of PPRA Rules.
2. The four firms participated in bids out of which two firms were rejected due to non-responsive. No minutes of redressal grievances committee available on record.
3. The tender was awarded to the second lowest bidder under the PPRA 2014 Rule 61(3) despite the fact that Lahore High Court writ petition No.208662 of 2018 Title Mr. Ahmed Mehmood Vs Government of Punjab made the clause void.
4. The Financial Bids were opened on 26.01.2019, whereas the TEVTA given under taking on 25.01.2019 that he is ready to work on lowest rates under the Rule 61(3). Later on same number letter with the dates 26.01.2019 and 30.01.2019 having different signatures submitted to justify the submission of letter before opening of financial bid dates.
5. ACME Traders filed the writ petition in the Lahore High Court Multan Bench, in which court ordered the Chairman Zila Council to make the decision after hearing the ACME Traders and keeping in view the decision of Honourable Lahore High Court Multan Bench Multan in the writ petition 2018 titled Mr. Ahmed Mehmood Vs Government of Punjab which was announced in court on 6.2.2019. Based on the decision of the stated writ petition it was decided that the clause 61(2) and 61(3) of PPRA 2014 have been declared void having no legal viability. However the chairman District Council Khanewal and the Secretary of Purchase Committee i-e TO (I&S) have signed the ambiguous orders dated 11.3.2019, whereby the representative of ACME Traders namely Abdul Hafeez who was the

participants of the tender process whose technical bid was rejected has participated with fake authorization of ACME Traders. The plea of the ACME Traders being the lowest bidder was rejected with the pleas that work order has already been issued despite the fact the identity of the ACME Traders to nominate Mr. Abdul Hafeez as his nominated representative has no authorization.

Due to weak internal control supply order was issued on 16.2.2019 to the TEVETA being the second lowest in the tender process despite the fact having no legal value to accept its tender while ignoring the first lowest bidder ACME Traders.

Violation of court orders resulted in unauthorized purchase of Rs9.655 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization and strict action against the person(s) at fault.

[AIR Para No.9]

12.4.3 Unauthorized payment by violating PPRA Rules amounting to Rs 1.06 million

As per Rule 42(d)(iii), a procuring agency may engage in negotiated with one or more suppliers or contractors with or without prior publication of a procurement notification. This procedure shall only be used when “For the reason 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. The circumstances invoked to justify extreme urgency must not be attributable to the procuring agency”.

Chief Officer Zila Council Khanewal incurred expenditure on the event of Jash-ne-baharan held on 26.3.2019 to 28.3.2019 in the light of decision made by the Deputy Commissioner in the meeting held on 14.03.2019 by avoiding tenders / open competition using all the expenditures were open to the following audit observations:

1. Rs 425,000 were incurred on the arrangement of tentage and sound system. The quotations were demanded from the contractor for the arrangement of Jashn-e-Baharan from 26.3.2019 to 28.3.2019. Three suppliers quoted per item rate for the supply of tentage items but the bill were prepared on basis three different dates Rs 154,000 were paid excess than the quoted rates in quotations.
2. Rs 429,250 paid to the Hassan Traders on account of purchase of seasonal plants with gamlay instead of purchase of plants on rent basis. No stock entry of plants purchased were made and shown to Audit.
3. Rs 163,000 shown paid to the poets but no receiving of any poet attached in the file.
4. The entire bill was passed without the sanction of any authority.

Due to weak internal control, expenditures were incurred by violating the government rules and cannon of financial propriety.

Non observance of rules resulted in irregular expenditures of Rs 1.06 million

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditures besides recovery of excess drawn amount.

[AIR Para No.21]

12.5 Value for Money and Service Delivery Issues

12.5.1 Non achievement of budgeted targets of revenue – Rs 46.280 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. Furthermore, according to clause 7 part II of (Budget) Rules, 2017 the collecting officer shall be responsible to prepare estimates of receipts for each head of income and timely submission to head of finance office, make assessment of tax, fee of levy by the local government, on periodical basis, for evaluating its potential and new tax proposal, ensure timely recoveries of each demand and ensure that all revenue collected against a demand is credited into the Local Fund.

District Officer (Finance) of District Council, Khanewal did not achieve the targets of Budgeted Estimates of various heads of receipt and less collected Rs 46.280 million during FY 2018-19. Either the budgeting was irrational or otherwise inefficiency of collection officer/officials the targets were not achieved. The detail is as given below.

Detail Receipt Head	Budget Estimate for Financial Year 2018-19	Progressive	Variation
			(+,-)
B01302 - UIP Tax / Share of net proceeds assigned to Districts/TMAs etc.	20,000,000	16,746,638	-3.253
B01313 - Tax on Transfer of Immovable Property	250,000,000	222,293,428	-27.707
C0388001 - License fee (Articles of Food and Drink)	4,000,000	2,884,767	-1.115
C0388022 - Fee from other Transport Stands	1,000,000	790,782	-0.209
C0388029 - Conversion Fee for change in building use	20,000,000	15,214,179	-4.786
C0388042 - Fee for slaughtering of animals	120,000	46,140	-0.074
C0388047 - Receipts on account of sale of water - residential	190,000	-	-0.190
C0388058 - Sale of sullage/ waste-water	200,000	8,975	-0.191
C0388071 - Registration/ Enlistment of Contractors	500,000	100,000	-0.400
C0388072 - Renewal of Registration	1,500,000	653,000	-0.847
C0388073 - Tender Fee	4,000,000	1,554,000	-2.446
C0388076 - Advertisement Fee on billboards/ hoardings	4,200,000	3,402,600	-0.797

Detail Receipt Head	Budget Estimate for Financial Year 2018-19	Progressive	Variation
			(+,-)
C0388087 - Copying fee	20,000	-	-0.020
C0388093 - Arrears of Water Rate	2,826,000	459,400	-2.3666
C0388096 - NOC Fee	1,000,000	110,000	-0.89
ADVANCE AND DEPOSIT	1,000,000	12,000	-0.988
Grand Total			-46.280

Due to weak financial management and poor performance of staff budgeted targets were not achieved.

Weak financial management resulted in non-realization of District Council revenue of Rs. 46.280 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends that the responsibility may be fixed upon responsible(s) besides action.

[AIR Para No.19,20]

12.5.2 Non-deposit of CDRs into Government treasury – Rs 24.502 million

According to Government of the Punjab, Finance Department letter No.IT(FD)3-6/98 dated 16.03.1998, the amounts furnished as securities by contractors/suppliers for services rendered/goods supplied etc. to Government through various banking instruments including call deposits are not immediately deposited into Government treasury. The above practice has led to misuse of such moneys besides cases of fake banking instruments have also been identified causing loss to the public exchequer. It should be ensured that banking instruments including call deposits be deposited immediately into Government treasury in the prescribed manner as Revenue Deposits

Various contractors/suppliers furnished securities for rendering services/supply of goods etc. to the District Council, Khanewal through various banking instruments including call deposits/CDRs amounting to Rs 24.502 million. However, the same were not immediately deposited into the bank accounts of

District Council, Khanewal and retained by the respective officers/officials without any authority. If these CDRs were deposited into the government account the government might earn of Rs 4.410 million in shape of interest.

Due to weak internal controls, instructions issued by the Government of Punjab, Finance Department were not implemented in letter and spirit that may lead to misuse.

Non-deposit of securities furnished by contractors/suppliers for services rendered/ goods supplied may result in fake banking instruments and loss to the public exchequer.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility for non-deposit of securities into District Council Accounts besides condonation of irregularity with the sanction of Competent Authority.

[AIR Para: 17]

12.5.3 Loss due to non-recovery of arrears of rent of shops – Rs 22.663 million

According to Rule 47(1) of 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.

Scrutiny of record of District Council Khanewal revealed that the management failed to recover arrears of rent of shops amounting to Rs 22.633 million during 2016-19 from tenants / lessees.

Due to poor efficiency of the collection staff recovery on account of rent of shops were not made.

Non recovery of rent of shops resulted in loss of Rs 22.663 million to District Council fund.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting

was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.122 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 15]

12.5.4 Illegal construction of commercial buildings without payment of fee – Rs 16.589 million

According to Rule 60(1)(a) 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 5 percent if value of land is less than one million rupees, 10 percent if value of land is from one million rupees to ten million rupees and 20 percent if value of land is more than ten million rupees.

DO (Planning) of District Council Khanewal allowed the illegal establishment of sheds, commercial markets and cold storage without recovery of prescribed dues on account of conversion fee, map fee and sustained a minimum loss of Rs 16.589 million to Government exchequer during 2018-19.

Due to weak monitoring and law enforcement in field commercial buildings were established without payment of dues.

Allowing the establishment of illegal commercial buildings without approval of maps and receipt of government fee resulted in violation of Rules and loss to government of Rs 16.589 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 16.589 million from responsible(s) besides regularization of irregularity.

[AIR Para No. 7,8,11]

12.5.5 Short deduction of map fee amounting to Rs2.652 million

As per gazette notification of Municipal Committee Mian Chunno bearing number MC/MO/(F)MUC2690 dated 29.4.2014 the rate of map fee of housing colony / land subdivision will be Rs1000. Zila Council adopted the bylaws of concerned TMAs in which the commercial activity took place till the publication of notifications of Zila Council Khanewal.

District Officer Planning of District Council Khanewal charged the map fee from the owner of following land subdivisions on total area saleable plots instead of total area of land sub division by violating applicable notifications. This resulted in short collection of map fee amounting to Rs 2.652 million as detailed below.

(Amount in Rs)

Name of building	Total Area	Map fee for land sub division	Total fee due	Fee deducted	Conversion Fee
Allam Iqbal Land Subdivision Mian Chunno	78 kanal 13 Marla	1000 per marla	1,563,000	940,000	623,000
Sharief Home Mian Chunno	24 kanal 3 Marla 2 Sarsai	1000 per marla	342,000	186,000	156,000
Green Valey Mian Chunno	368.83 Marlas	1000 per marla	368,830	210,000	130,000
Dream Land Land Sub division	715 marlas	1000 per marla	1,940,000	665,000	1,275,000
Adeel Villas	30 kanal	1000 per marla	600,000	333,000	267,000
Gulshan-e- Madina Land Subdivision Khanewal	35 kanal	600 per marla	420,000	219,000	201,000
Total					2,652,000

Audit is of the view that in order to give undue benefit to the owner of the land subdivision / housing colonies map fee was charged on saleable area of land instead of total area of land against rules.

Short recovery of fee resulted in loss to the government amounting to Rs 2.652 million.

The matter was reported to the CO of DC and the DDOs concerned in March, 2020, but no reply was submitted. However, DAC meeting was not convened by the PAO despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of amount the owner of land sub-divisions or from the pay and allowances of the person(s) at fault.

[AIR Para No.2,3]

12.5.6 Non recovery of pay and allowances of collecting staff from contractor -Rs 2.400 million

As per Rule 20(2) of Punjab Local Governments (Auctioning of Collection Rights) Rules 2016, the contractor shall be responsible for deposit of salary, pension contribution, premium of group insurance, leave salary, all allowances and other fringe benefits permissible to the employees of a local government attached with him for administration and collection of respective income before the start of each month in advance of employees attached with him for collection of receipt and will pay all taxes leviable. Furthermore as per Rule 25 © (e) the receive all amounts collected as income related to the contract after making proper entry into the relevant books of account as a token that he has received such amount and contractor will supervise, monitor and control the collection, staff entrusted to him for purpose of relevant income. The contractor shall not appoint his personal staff for collection of income and all collection shall be carried out by him through the staff of local government concerned assigned to him for the purpose.

Chief Officer District Council Khanewal auctioned the collection rights of advertisement fee and failed to collect Rs 2.400 million from contractor as salaries, pension contribution and other benefits admissible to employees during 2018-19 appointed for the same purpose. The record about taking over and handing of receipts books not maintained. Non collection of salaries of at least employees resulted in loss to government as detail below.

(Rs in Million)

Year	Name of contract	Auction Amount + Income Tax	Employees one employee per tehsil	Rate	Months	Amount
2018-19	Advertisement fee	4.2	04	50,000	12	2.40

Due to weak financial control, salaries and pension contribution of staff was not received.

Non receiving of salaries, pension contribution and other fringe benefits to employees Rs 2.400 million resulted in loss to government.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.400 million besides fixing of responsibility against the person at fault.

[AIR Para No.5,6]

13. District Council, Lodhran

Chapter 13.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan did not conduct Financial Attest Audit of the Accounts of District Council Lodhran.

Sectoral Analysis of District Council

i. Analysis of Financial Resources

Financial resources as given below were made available to CO DC 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	109.378	88.973	20.405	19%
Non Salary	38.843	36.214	2.629	7%
Development	164.000	131.727	32.273	20%
Total	312.221	256.914	55.307	

- An amount of Rs 109.378 million was provided for pay and allowance out of which Rs 88.973 million was utilized resulting in lapse of Rs 20.405 million (19 %).
- An amount of Rs 38.843 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 36.214 million was utilized resulting in lapse of Rs 2.629 million (7 %).
- An amount of Rs 164.000 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 131.727 million was utilized resulting in non utilization of funds of Rs 32.273 million (20 %).

ii Analysis of Targets and Achievements

Sectoral analysis of District Council Lodhran was made on the basis of achievement of targets of various revenue sources of important branches of District Council Lodhran for the financial year 2018-19. These targets were monitored

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

(Amount in rupees)

Sr. No.	Detail Receipt Head	Budget Target F.Y. 2018-19	Achievements	Short / Less Realization	%age
1	C0388002 - License fee (Dangerous and Offensive Trade)	1,500,000	1,184,200	315,800	21%
2	C0388042 - Fee for slaughtering of animals	50,000	16,030	33,970	68%
3	C0388089 - Sale of trees and plants	2,000,000	771,985	1,228,015	61%
4	C0388090 - Sale of stocks and stores	100,000	-	100,000	100%
5	License Permit Fee	1,422,700	1,046,500	376,200	26%
6	Rent of shops	8,423,193	6,041,047	2,382,146	28%
	Total	13,495,893	9,059,762	4,436,131	

The above table of receipts heads shows that an amount of Rs 13.496 million was targeted for various revenue sources during financial years 2018-19. Out of which Rs 9.060 million was realized resulting in less receipt of Rs 4.436 million (33 %). 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 District Council, 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 District Council 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. Procedural irregularities amounting to Rs 132.153 million were noticed in 03 cases.
- ii. Value for Money and Service Delivery Issues involving Rs 13.275 million were noticed in 02 cases.

v. Expectation Analysis and Remedial Measures

Analysis of important branches of

The following issues were surfaced during Audit of important branches of District Council.

District 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.

District 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

District 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 Committee.
- Construction without approval of maps

District 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 committee.
- Non re-auction of shops after expiry of lease period.

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 13.2

District Council Lodhran

13.2.1 Introduction

District Council, Lodhran was established on 01.01.2017 under Punjab Local Government Act, 2013 District Council, Lodhran 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 District Council, Lodhran as described in the Punjab Local Government Act, 2013 are as under:

- Approve byelaws and taxes;
- Approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the District Council;
- 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 byelaws;
- 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 byelaws 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 District Council and he/she manages functions of the District Council through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	256.914	338.212
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

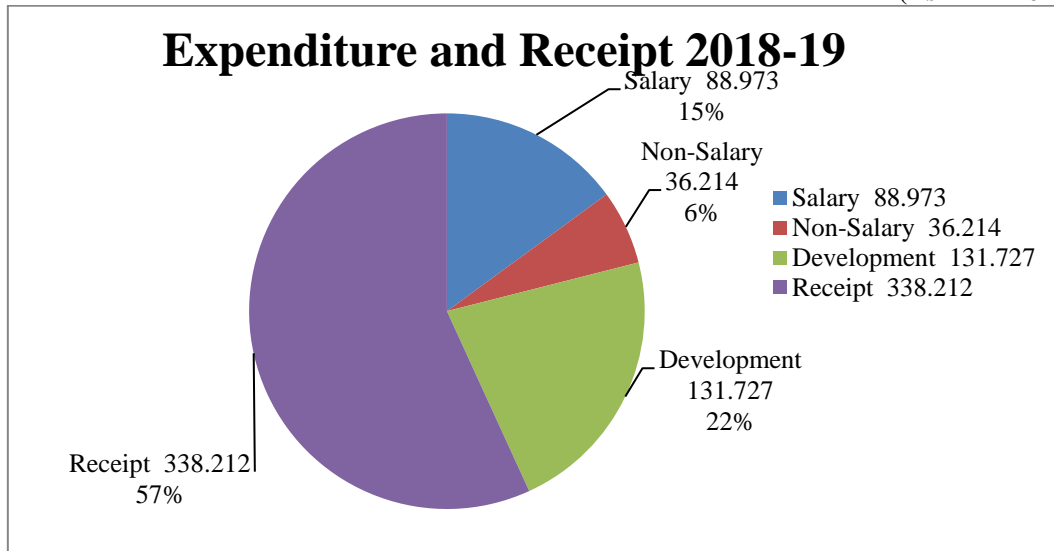
13.2.2 Comments on Budget and Accounts

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

(Rs in Million)

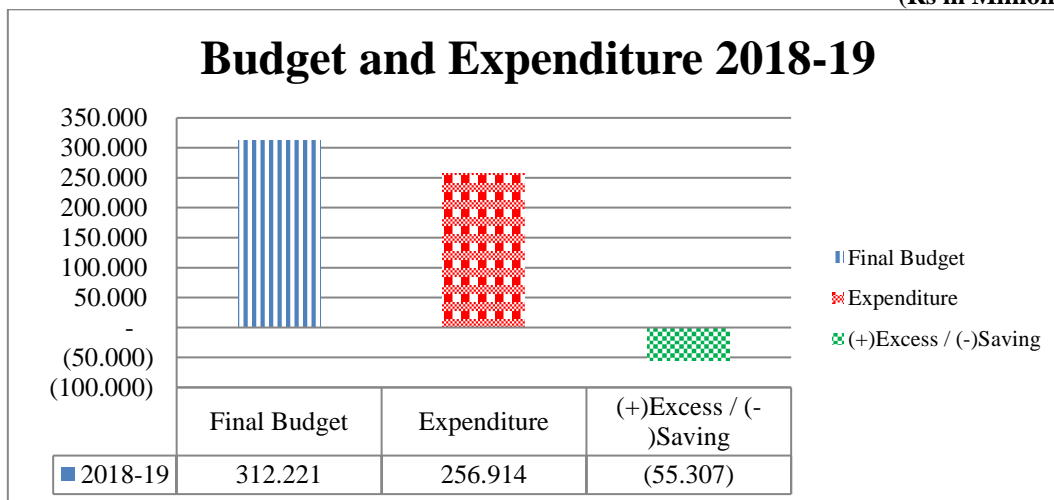
2018-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	109.378	88.973	20.405	19%
Non Salary	38.843	36.214	2.629	7%
Development	164.000	131.727	32.273	20%
Total	312.221	256.914	55.307	
Receipt	344.758	338.212	6.55	2%

(Rs in Million)



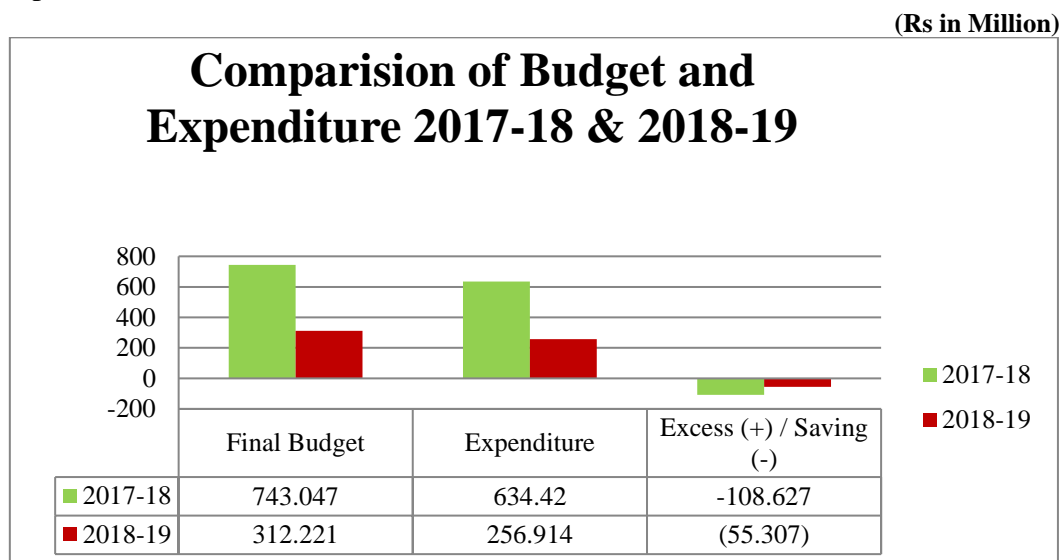
As per Accounts 2018-19 of the District Council, Lodhran, total budget (Development & Non development) was Rs 312.221 million. Against the final budget, total expenditure of Rs 256.914 million was incurred by the District Council during July, 2018 to June, 2019. A lapse of Rs 55.307 million came to the 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 District Council (Annexure-B).

(Rs in Million)



In District Council, Lodhran savings of Rs 55.307 million (18% 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 facilities to the general public.

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



There was 58% and 60% 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 55.307 million during 2018-19.

13.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 145.428 million were raised as a result of this audit. This amount also includes recoverable of Rs 8.839 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	58.607
A	HR / employees related irregularities	-
B	Procurement related irregularities	73.546

Sr. No.	Classification	Amount (Rs in million)
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	13.275
5	Others	-
	Total	145.428

13.2.4 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

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

AUDIT PARAS

13.3 Procedural Irregularities

13.3.1 Irregular opening of tenders by irrelevant committee – Rs 73.546 million

According to Rule 9 (5) of Punjab Local Government (Works) Rules, 2017 the bids shall be opened at the time and place specified in the public notice in the presence of the bidders or their representatives who care to be present by the following committee:

- | | |
|---|-----------|
| i. Chief Officer | Convener |
| ii. Representative of the Deputy Commissioner concerned | Member |
| iii. Assistant Engineer, concerned Local Government | -do- |
| iv. District Officer/ Municipal Officer (Finance) | -do- |
| v. District Officer/ Municipal Officer (Infrastructure) | Secretary |

Scrutiny of record of District Council Lodhran revealed that the management opened tenders of 34 development schemes having administrative approval / technical sanction valuing Rs 73.546 million without complete tender committee in violation of above rule. Members at serial No. 2 and 3 of the tender opening committee were not present at the time of tender opening.

Due to financial indiscipline of the department, tenders were opened by incomplete tender committee.

Opening of tenders by incomplete tender committee indicated non-transparent tendering which resulted in awarding the contracts of Rs 73.546 million to favourite contractors.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends appropriate action against the concerned besides fixing of responsibility.

[AIR Para: 12]

13.3.2 Irregular approval of development schemes - Rs 53.211 million

According to clause 3 of Punjab Local Government Works Rules 2017, the work costing Rs. 1.5 million or above shall be prepared on the PC-I prescribed by the Government and approved in the manner prescribed for approval of PC-I.

Chief Officer / DO (I&S) of District Council, Lodhran did not ensure approval of development projects exceeding Rs 1.5 million on the prescribe format of PC-I as required by works rules. The detail is as below.

(Amount in Rs)

Sr. No.	Name of work	Amount of Work Awarded
1	Special Repair main hall District Council Lodhran	1,990,900
2	Improvement / Construction of the Boundary wall office of the District Council Lodhran	2,670,000
3	Improvement / Repair of Metal road from Shahnaal Canal Pul Bahamni to Pul Kenu Tehsil Lodhran	4,200,000
4	Improvement / Repair Metal road from Hayat Pur to Basti Bhatiaan Tehsil Lodhran	6,000,000
5	Repair / Improvement of matelled road from Makhdoom Aali School to Chak No. 388/WB	4,000,000
6	Repair / Improvement of matelled road from Chak 383-384/WB to Misri Kot	6,000,000
7	Improvement / Special repair Metal road Basti Qadir Pur Chimna Tehsil Kehror Pacca	4,600,000
8	Improvement / Special repair metal road from Basti Massa Kotha to Pul Kotha Ada to Aslam wala Tehsil Kehror Pacca	3,800,000
9	Improvement / Special repair metal road from Ada Basti Lail Pur to Basti Tandni with Abadi Mahi wala Tehsil Kehror Pacca	4,200,000
10	Improvement / special repair flooring, street lights with Pol Chak No. 361/WB eastern	3,000,000
11	Improvement / Special Repair Paint, Polish and remaining work Rest House District Council	2,500,000
12	Improvement / Renovation Building Chairman Office Block (Remaining Work) District Council Lodhran	2,450,000
13	Improvement / special repair Electrification, Penal Boards, Lights etc Assembly Hall District Council Lodhran	4,000,000
14	Improvement / Special Repair Flooring Assembly Hall District Council Lodhran	3,800,000
Total		53,210,900

Audit is of the view that the irregularity occurred due to weak financial and internal control.

Weak financial control resulted irregular approval of development scheme valuing Rs. million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends approval of scheme on prescribed performa of PC-I besides fixing of responsibility on the person(s) at fault.

[AIR Para No.22]

13.3.3 Irregular expenditures on panaflexes and miscellaneous items at different event - Rs 5.396 million

According to rule 9 of PPRA, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, according to rule 12 (1) of PPR, 12 Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Chief Officer of District Council Lodhran incurred expenditure of Rs 5.396 million during 2018-19 on the eve of national celebrations on printing of panaflexes, lighting, sweets, mineral water, and maintenance of park etc. the expenditures were incurred by splitting through quotations instead of calling tender.

Due to weak internal controls, irregular heavy expenditure was incurred by violating the PPRA rules 2014.

Irregular expenditure resulted in non-transparent expenditure in violation of the Government instructions.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para No. 16,19]

13.4 Value for Money and Service Delivery Issues

13.4.1 Loss to Government due to non-recovery of dues from illegally established commercial buildings – Rs 8.839 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.

District Officer (Planning) District Council Lodhran allowed the illegal establishment of commercial buildings, hotel, markets, restaurants, marriage hall and shops without proper recovery of prescribed dues on account of conversion fee, map fee and sustained a minimum loss of Rs 8.839 million to Government Exchequer during 2018-19.

Due to weak monitoring and law enforcement in field illegal commercial buildings were established without payment of dues prescribed by government.

Non-payment of dues by illegally established buildings resulted in violation of Rules and loss to government for Rs 8.839 million.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends for taking immediate action against developers/owners, besides recovery of Government dues.

[AIR Para No.6,7]

13.4.2 Non achievement of budgeted targets of revenue – Rs 4.436 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. Furthermore, according to clause 7 part II of (Budget) Rules, 2017 the collecting officer shall be responsible to prepare estimates of receipts for each head of income and timely submission to head of finance office, make assessment of tax, fee of levy by the local government , on periodical basis, for evaluating its potential and new tax proposal, ensure timely recoveries of each demand and ensure that all revenue collected against a demand is credited into the Local Fund.

District Officer (Finance) of District Council, Lodhran did not achieve the targets of Budgeted Estimates of various heads of receipt and less collected Rs 4.436 million during FY 2018-19. Either the budgeting was irrational or otherwise inefficiency of collection officer/officials the targets was not achieved. The detail is given below.

(Amount in Rs)

Targets and Achievements of Revenue 2018-19				
Sr. No.	Account Head	Target	Achievement	Short Recovery
		2018-19	2018-19	
1	C0388002 - License fee (Dangerous and Offensive Trade)	1,500,000	1,184,200	315,800
2	C0388042 - Fee for slaughtering of animals	50,000	16,030	33,970
3	C0388089 - Sale of trees and plants	2,000,000	771,985	1,228,015
4	C0388090 - Sale of stocks and stores	100,000	-	100,000
5	License Permit Fee	1,422,700	1,046,500	376,200
6	Rent of shops	8,423,193	6,041,047	2,382,146
Total		13,495,893	9,059,762	4,436,131

Due to weak financial management and poor performance of staff budgeted targets were not achieved.

Weak financial management resulted in non-realization of District Council revenue of Rs. 4.436 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO, despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends that the responsibility may be fixed upon responsible(s) besides action.

[AIR Para No. 3,4,8]

14. District Council, Multan

Chapter 14.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan did not conduct Financial Attest Audit of the Accounts of District Council Multan.

Sectoral Analysis of District Council

i. Analysis of Financial Resources

Financial resources as given below were made available to CO DC 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	337.073	200.638	136.435	40%
Non Salary	122.301	36.696	85.605	70%
Development	911.802	272.316	639.486	70%
Total	1371.176	509.65	861.526	

- An amount of Rs 337.073 million was provided for pay and allowance out of which Rs 200.638 million was utilized resulting in lapse of Rs 136.435 million (40 %).
- An amount of Rs 122.301 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 36.696 million was utilized resulting in lapse of Rs 85.605 million (70 %).
- An amount of Rs 911.802 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 272.316 million was utilized resulting in non utilization of funds of Rs 639.486 million (70 %).

ii Analysis of Targets and Achievements

Sectoral analysis of District Council Multan was made on the basis of achievement of targets of various revenue sources of important branches of District Council 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:

(Amount in Rs)

Sr. No.	Detail Receipt Head	Target / Expected Income FY 2018-19	Achievements	Short / Less Realization	%age
1	Water Rate	4,668,100	816,520	3,851,580	17%
2	Advertisement Fee	30,500,000	3,118,000	27,382,000	10%
3	Interest Income	69,535,066	32,594,562	36,940,504	47%
Total		104,703,166	36,529,082	68,174,084	35%

The above table of receipts heads shows that an amount of Rs 104.703 million was targeted / expected for various revenue sources during financial years 2018-19. Out of which Rs 36.529 million was realized resulting in less receipt of Rs 68.174 million (35 %). 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 District Council, it could be noticed that management did nothing for easing the public places like parks, play areas in the city. 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 District Council 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. Procedural irregularities amounting to Rs 39.360 million were noticed in 03 cases.
- ii. Value for Money and Service Delivery Issues involving Rs 199.796 million were noticed in 06 cases.
- iii. Other issues involving an amount of Rs 10.575 million were noticed in 03 cases.

v. Expectation Analysis and Remedial Measures

Analysis of important branches of

The following issues were surfaced during Audit of important branches of District Council.

District 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.

District 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

District 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 Committee.
- Construction without approval of maps

District 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 committee.
- Non re-auction of shops after expiry of lease period.

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 14.2

District Council Multan

14.2.1 Introduction

District Council, Multan was established on 01.01.2017 under Punjab Local Government Act, 2013 District Council, 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 District Council, Multan as described in the Punjab Local Government Act, 2013 are as under:

- Approve byelaws and taxes;
- Approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the District Council ;
- 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 byelaws;
- 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 byelaws 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 District Council and he/she manages functions of the District Council through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	509.650	920.789
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

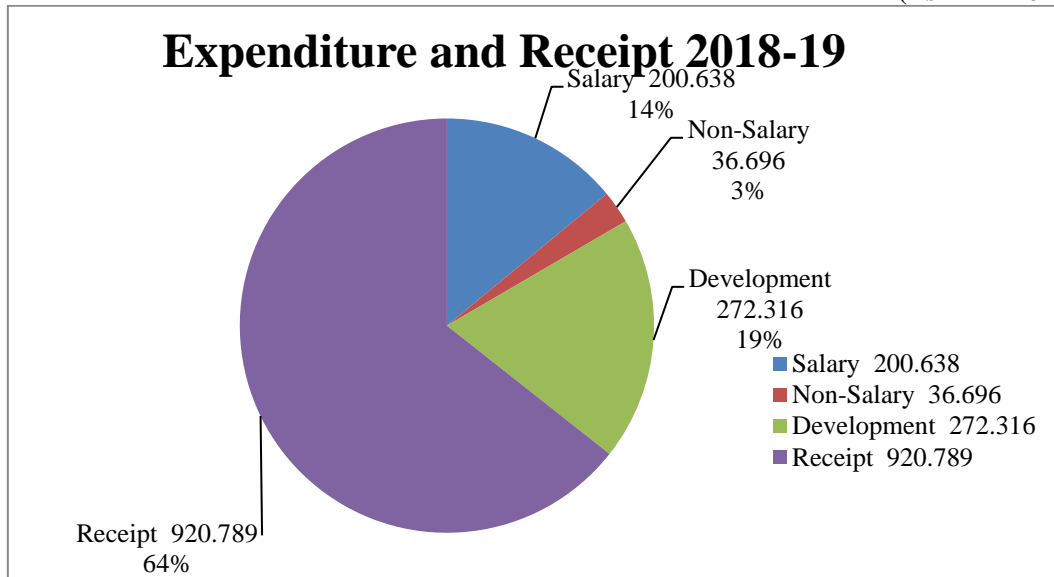
14.2.2 Comments on Budget and Accounts

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

(Rs in Million)

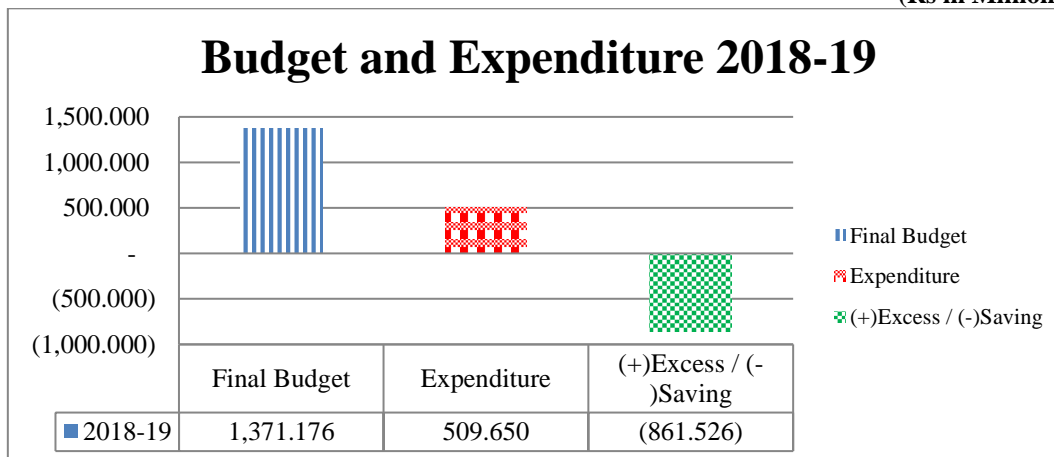
2018-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	337.073	200.638	136.435	40%
Non Salary	122.301	36.696	85.605	70%
Development	911.802	272.316	639.486	70%
Total	1371.176	509.65	861.526	63%
Receipt	887.522	920.789	-33.27	-4%

(Rs in Million)



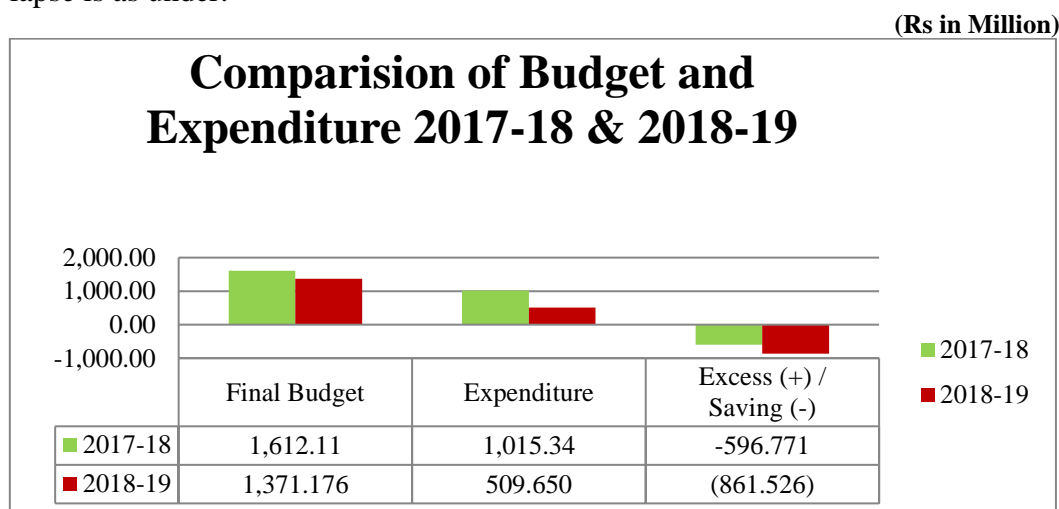
As per Accounts 2018-19 of the District Council, Multan, total budget (Development & Non development) was Rs 1,371.176 million. Against the final budget, total expenditure of Rs 509.650 million was incurred by the District Council during July, 2018 to June, 2019. A lapse of Rs 861.526 million came to 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 District Council (Annexure-B).

(Rs in Million)



In District Council, Multan savings of Rs 861.526 million (63% 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 facilities to the general public.

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



There was 15% and 50% 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 861.526 million during 2018-19.

14.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 249.731 million were raised as a result of this audit. This amount also includes recoverable of Rs 29.726 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	39.360
A	HR / employees related irregularities	-
B	Procurement related irregularities	-
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	199.796

5	Others	10.575
	Total	249.731

14.2.4 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	17	PAC meeting was not convened

AUDIT PARAS

14.3 Procedural Irregularities

14.3.1 Unauthorized revision of technical sanctions and work orders without revised administrative approvals - Rs 16.674 million

According to rule 5(15), (16) and (17) of the Punjab Local Governments (Works) Rules 2017, during the execution of work, the cost of work shall not be allowed to exceed 10% of the approved cost on account of change in design, scope or rates. If the cost of work exceeds the limit, new detailed cost estimate of the scheme shall be formulated and revised administrative approval shall be obtained. In case the site of the work or nomenclature is changed, fresh administrative approval shall be obtained from the respective Development Committee.

The DO (I&S) District Council Multan issued revised work orders of Rs 16.674 million during 2018-19 on the basis of revised technical sanctions. No revised administrative approval was obtained despite the sites of works were changed and schemes were irregularly revised upto 15% instead of permissible limit of 10%. **Annexure-1/MNL.**

Due to weak internal controls, revised work orders were issued without obtaining revised administrative approval.

Non-obtaining of revised administrative approval resulted in unauthorized issuance of revised work orders of Rs 16.674 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 8]

14.3.2 Unjustified payment of earth work without recording of levels and cross section area - Rs 11.631 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. Furthermore, Government of the Punjab LG&CD letter No.SE/LG&CD/5(25)/2015-16 dated 24.07.2015, the exact quantity of earth work will be worked out after conducting leveling before executing of earth work in order to avoid possibility of any wrong payment besides preparation of lead chart of earth work showing borrowing areas specifying exact khasra and khatoni numbers.

The DO (I&S) District Council Multan get executed the different development works and made payment of earth amounting to Rs 11.631 million during 2018-19 without recording cross section (X-Section) and natural surface levels (NSL) before execution of works. It was further observed that lead charts showing borrowing areas specifying exact khasra and khatoni numbers were also not available.

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 11.631 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 10]

14.3.3 Unauthorized expenditure on street lights – Rs 11.055 million

According to rule 76 and 77 of the Punjab Local Government Act 2013, several functions were assigned to District Council but street light function was not assigned.

Chief Officer District Council Multan incurred expenditure of Rs 11.055 million during 2018-19 on purchase of street lights despite the street light function was not assigned to District Council by the Government. It was also observed from

the technical sanctions approved by the Chief Engineer (HQ) PLGB LG&CD Department Lahore for the period of 2nd Bi-Annual 2018 that the two rates of energy savors 42 watts “Philips” was approved for Rs 950 and Rs 750 in two different schemes resulting excess payment of Rs 380,000. The detail is as under.

(Amount in Rs)

Detail of work	Amount TS	MRS Period	Work order date	MB No.	MB Page No.	Total expenditure
Purchase of electric material / street lights etc.	7,220,000	2nd Bi-Annual 2018	15.03.19	947	5 to 8	7,220,000
Providing street light complete	5,000,000	2nd Bi-Annual 2018	04.09.18	944	1 to 4	3,056,562
Supply and fixing of street light	1,000,000	2nd Bi-Annual 2017	28.02.18	685	24 to 35	778,050
Total						11,054,612

Due to weak internal controls, expenditure on street lights was incurred despite the same was not the function of the District Councils.

Violation of rules resulted in irregular expenditure of Rs 11.055 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 39]

14.4 Value for Money and Service Delivery Issues

14.4.1 Non transfer of property in the name of District Council and non execution of mortgage deed – Rs 85.160 million

According to Section 17 (e) & (f) and Section 42 (h) of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit a transfer deed in accordance with Form B, for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority:

- i. The area reserved for roads, open space, park and solid waste management.
- ii. One percent of the area under land sub-division for public buildings, excluding the area of mosque.
- iii. A developer shall submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works.

Scrutiny of record of District Council Multan revealed that Chief Officer approved four (04) land sub division schemes during 2018-19 but area of roads, parks, open space, solid waste management and public buildings valuing Rs 59.490 million was not got transferred in the name of DC. Moreover, mortgage deed was also not executed equal to 20% of saleable area valuing Rs 25.670 million, as security for completion of development work. **Annexure 2/MNL**

Due to weak administrative controls, neither property was transferred to the District Council nor mortgage deed was executed.

Non transfer of property in the name of District Council resulted in loss of Rs 59.490 million and non execution of mortgage deed for Rs 25.670 million resulted in violation of rules.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends transfer of land in the name of District Council and execution of mortgage deed besides fixing responsibility on the person (s) at fault.

[AIR Para No.6,7]

14.4.2 Illegal establishment of land sub-divisions without approval and payment of fee - Rs 49.297 million

According to rule 36, 39, 42(c) and 56 of the Punjab Private Housing Schemes and Land Sub-Division Rules, 2010, a developer shall submit in the name of a TMA or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works. TMA or a Development Authority shall, after verification of ownership documents, entertain an application for sub-division of land which is less than one hundred kanal subject to the requirement that a developer shall transfer area under road and open space through transfer deed to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority. 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. A TMA or Development Authority shall take action against illegal housing schemes and against deviations done in sanctioned housing schemes as per law for the time being enforced.

The DO (Planning) District Council Multan fail to recover Rs 49.297 million from illegal established land sub divisions. The owner of LSD neither got approval nor deposited government dues. The District Officer Planning had not taken action against illegal developers. In mostly cases owner just submitted application but developing the LSD without approval. Building Inspectors just issued notices but fail to recover government dues.

Due to weak internal controls, neither any action was taken against the illegal land sub-division nor was prescribed fee recovered.

Non-recovery of fee resulted in loss of Rs 49.297 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC

meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or submission and approval of building plan of land sub-division and recovery of actual fee besides fixing of responsibility on the person(s) at fault.

[AIR Para No23,25,26,27,28,34]

14.4.3 Less realization of interest on deposits than market rate - Rs 36.941 million

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

During audit scrutiny of District Council, Multan for the Financial Year 2018-19, it was noticed that rate of interest at 3.75% was obtained on the deposits as per appropriation accounts page number 5 and 6 from the Bank of Punjab. The rate of interest was very low as compared to usual rates of banks and KIBOR etc. which was ranging from 8% to 11% during the period. The comparison of deposits has been made at 8% rate of interest and found loss of Rs 36.941 million. The detail is as under:

(Amount in Rs)			
Name of Bank	Amount of interest received at 3.75%	Interest at 8%	Loss due to less receiving of interest
The Bank of Punjab	32,594,562	69,535,066	36,940,504
Total			36,940,504

Due to weak financial controls, interest of deposits was less realized.

Less realization of interest of deposits resulted in loss of Rs 36.941 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or appropriate actions may be taken to increase the revenue of the entity.

[AIR Para No.44]

14.4.4 Illegal construction of building without payment of map fee - Rs 22.744 million

According to Sr. No.1 of the District Council Multan, notification No.117/DO (F)/DCM dated 24.06.2017, map fee for commercial / trade constructions original, revised or amended plan will be charged at Rs 10 per square foot on the total covered area including basement, ground floor and all stories. Further, according to Rule 60 (1) (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:

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

The DO (Planning) District Council Multan did not recover building plan fee/ map fee and conversion fee Rs 22.744 million from the owners / lessees of commercial buildings, educational institutions and industry during 2018-19 which cleared from DPDC. The work was being executed/ construction is in progress without paying map fee.

Due to weak financial controls, buildings were being constructed without paying map and conversion fee.

Non-recovery of building plan and conversion fee resulted in loss of Rs 22.744 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or recovery of actual building plan fee and conversion fee along with fine, besides fixing of responsibility on the person(s) at fault.

[AIR Para No. 4,5,20,21,22,45]

14.4.5 Loss due to non-recovery of water rate and drainage / sewer fee – Rs 4.403 million

According to Sr. No 10 to 23 of Extra Ordinary Gazette notification No. 114/DO (F)/DCM dated 24.06.2017; rates of drainage / sewer tax were approved ranging from Rs 100 to Rs 4,000 for different categories of users and water rate of domestic connection was Rs 100 to Rs 250 and on commercial connection was Rs 200 to Rs 5,000 on the size of connection.

The DO (Regulations) District Council Multan did not recover Rs 4.403 million during 2018-19 on account of water rate and drainage / sewer fee. The amount of arrears was increasing every year due to poor recovery position of fee. The detail is as under:

(Amount in Rs)

Sr. No.	Detail of connection	Total connections	Rate (per month)	Balance 01.07.18	Demand for the year	Total demand	Recovery during the year	Closing balance
1	Domestic	549	100	184,966	658,800	843,766	389,075	454,691
2	Commercial	1	2,000	72,000	24,000	96,000	0	96,000
Total								550,691

Table-2

Sr. No.	Detail of connection	Total connections	Rate (per month)	Balance 01.07.18	Demand for the year	Total demand	Recovery during the year	Closing balance
1	Domestic	1,130	100	2,778,110	1,356,000	4,134,110	536,150	3,597,960
2	Hotel	12	800	39,850	115,200	155,050	113,600	41,450
3	Hospital	10	500	59,350	60,000	119,350	73,400	45,950
4	Barber	16	500	120,200	96,000	216,200	82,200	134,000
5	Direct connection	14	100	4,690	16,800	21,490	11,170	10,320
6	Ice factory	2	3,000	9,000	-	9,000	-	9,000
7	Soda water	3	150	12,900	-	12,900	-	12,900
Total								3,851,580

Due to weak internal controls, the water rate and drainage / sewer fee was not recovered.

Non-recovery of water rate and drainage / sewer fee resulted in loss of Rs 4.403 million.

The Chief Officer Tehsil Council Multan discussed the observation.

Audit recommends proper justification or appropriate actions for early recovery.

[AIR Para No. 33,37]

14.4.6 Non-imposing of penalty despite non-completion of works within time limit - Rs 1.292 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.

The DO (I&S) District Council Multan did not observe the time limits granted to the contractors during 2018-19. Contractors neither completed the work within time limit nor applied for time extension before the expiry period of work. Penalty up to 10% amounting to Rs 1.292 million was required to be imposed due to non-completion of work within time limit. The detail is as under:

(Amount in Rs)

Date of opening of tender	Sr. No. of scheme	Name of work	Date of work order	Target date of completion	Date of completion	Amount of work order	Amount of penalty (10%)
01.09.18	3	Const. of Tuff Tile , Soling Drains, Culverts, Al aba Muzaffarabad road Multan	04.09.18	24.09.18	WIP	401,500	40,150
01.09.18	12	Const. of Culverts RCC Slab Iron Cross Imam Bar Gha Qasba Marral Multan.	04.09.18	14.09.18	19.09.18	303,720	30,372
01.09.18	46	Providing Manhole cover with frame (50 Nos.)	04.09.18	14.09.18	19.09.18	142,440	14,244
25.05.19	1	Repair/ Improvement of road Shujabad Canal Bilil Bridge to Basti Balil	27.5.19	31.7.19	WIP	5,175,000	517,500
25.05.19	5	Improvement of road pull khara to No 5 stop Union Council No.156	27.05.19	27.06.19	WIP	1,600,000	160,000
25.05.19	7	Repair of sullage carrier Kharsana Wali Union Council No. 125	27.05.19	27.06.19	26.08.19	1,000,000	100,000
25.05.19	9	Improvement of Road Chah Hafiz Wala to Khair Pur Minor	27.05.19	27.06.19	20.09.19	1,800,000	180,000
25.05.19	14	Const. of soling, Main road 4MR to Graveyard peer Ali Shah	27.05.19	27.06.19	WIP	995,000	99,500
25.05.19	15	Repair/ Improvement of Road pull Nalocha Wali to main Pull 4MR	27.05.19	27.06.19	WIP	1,500,000	150,000
Total							1,291,766

Due to weak internal controls, penalty for non-completion of works within time limit was not imposed.

Non-imposing of penalty for non-completion of work within time limit resulted in loss amounting to Rs 1.292 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or recovery of penalty from the concerned.

[AIR Para No. 19]

14.4.7 Short recovery of fee despite construction of commercial buildings - Rs 1.287 million

According to rule 7 of PLG (Budget) Rules 2017, the collecting officer shall ensure timely recoveries against each demand. Further according to Sr. No.1 and 5 of the District Council Multan, notification No.117/DO (F)/DCM dated 24.06.2017, map fee for commercial / trade constructions original, revised or amended plan will be charged at Rs 10 per square foot on the total covered area including basement, ground floor and all storeys and betterment fee at Rs 2,000 per Marla will be charged from commercial constructions.

The DO (Planning) District Council Multan received less fee Rs 1.287 million during 2018-19 on account of fee from the owners of the commercial buildings constructed in the area of District Council Multan. The owners of buildings submitted the construction plan in the District Council but less fee was recovered from the owner. The detail is as under:

(Amount in Rs)

File No.	Name of applicant	Location	Area of land (Marla)	Covered area Sq.	Conversion fee	Betterment fee	Map fee	Fine 20%	Form fee	Total fee	Fee received	Short recovery
329	Syed Yasir Abbas Kazmi etc.	Mouza Jhok Lasker pur	320	9,158	-	640,000	91,580	18,320	100	750,000	200,000	550,000
460	Farhan Rasool	Mouza Gopal adda Mor Bahawalpur road	88	14,741	484,000	176,000	147,410	29,482	100	836,992	100,000	736,992
Total												1,286,992

Due to weak financial controls, the prescribed fee was short recovered.

Less recovery of fee resulted in loss of Rs 1.287 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 13]

14.5 Others

14.5.1 Unauthorized payment of tuff pavers without invoices of purchase from approved manufacturer and test reports - Rs 7.038 million

According to rate analysis of tuff tile, the strength of tuff pavers should be 7000-PSI and these should be of approved manufacturers i.e. Tuff Pavers (Pvt) Ltd., IZhar building material (Pvt) Ltd..

The DO (I&S) District Council Multan made payment of Rs 7.038 million during 2018-19 in the different development works for the item “P/L tuff pavers, having 7000 PSI, crushing strength of approved manufacturer etc. complete in all respect”. It was observed from the record that the invoices / bills for purchase of tuff paver from the approved manufacturer were not available. Furthermore, test reports for crushing strength of tiles used were also not available. Hence, payment of tuff paver was unauthorized in absence of test report and invoices.

Due to weak internal controls the payment was made without test reports and invoices / bills of purchases of tuff paver from the approved manufacturer.

Payment to contractor without test reports and invoices / bill of approved manufacturer of tuff paver resulted in unauthorized payment of Rs 7.038 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or corrective measures besides fixing of responsibility on the person(s) at fault.

[AIR Para No.11]

14.5.2 Unauthorized award of works without additional performance security – Rs 2.250 million

According to rule 9 (9) (d) 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% within 15 days of issuance of notice.

The DO (I&S) District Council Multan awarded the works without obtaining of additional performance securities of Rs 2.250 million during 2018-19. The rate of lowest bid was less than 5 percent of the estimated cost and the lowest bidder was bound to deposit additional performance security under rules, but the same was not received as no record was available / produced.

Due to weak internal controls, work orders were issued without obtaining of performance security despite rate of lowest bid less than 5 percent.

Violation of rules resulted in unauthorized issuance of work order without additional performance security of Rs 2.250 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report

Audit recommends proper justification or regularization from the competent authority.

[AIR Para No.41]

15. District Council, Pakpattan

Chapter 15.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan did not conduct Financial Attest Audit of the Accounts of District Council Pakpattan

Sectoral Analysis of District Council

i. Analysis of Financial Resources

Financial resources as given below were made available to CO DC 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	112.473	65.474	46.999	42%
Non Salary	144.495	26.570	117.925	82%
Development	805.700	268.901	536.799	67%
Total	1062.668	360.945	701.723	

- An amount of Rs 112.473 million was provided for pay and allowance out of which Rs 65.474 million was utilized resulting in lapse of Rs 46.999 million (42 %).
- An amount of Rs 144.495 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 26.570 million was utilized resulting in lapse of Rs 117.925 million (82 %).
- An amount of Rs 805.700 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 268.901 million was utilized resulting in non utilization of funds of Rs 536.799 million (67 %).

ii Analysis of Targets and Achievements

Sectoral analysis of District Council Pakpattan was made on the basis of achievement of targets of various revenue sources of important branches of District Council Pakpattan for the financial year 2018-19. These targets were monitored

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

(Amount in rupees)

SR No.	Detail Receipt Head	Budget Target FY 2018-19	Achievements	Short / Less Realization	%age
1	License / Permit Fee on professions and vocations	5,000,000	2,774,250	-2,225,750	-45%
2	NOC fee Tower , Petrol pump, CNG Station Etc.	500,000	419,510	-80,490	-16%
3	Registration/Enlistment of Contractors	1,000,000	929,019	-70,981	-7%
4	License / Permit Fee on professions and vocations	500,000	210,300	-289,700	-58%
5	Water Rate	600,000	482,090	-117,910	-20%
Total		7,600,000	4,815,169	-2,784,831	-37%

The above table of receipts heads shows that an amount of Rs 7.600 million was targeted for various revenue sources during financial years 2018-19. Out of which Rs 4.815 million was realized resulting in less receipt of Rs 2.785 million (37 %). 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 District Council, it could be noticed that management did nothing for easing the public places like parks, play areas in the city. 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 District Council 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. Procedural irregularities amounting to Rs 44.848 million were noticed in 06 cases.
- ii. Value for Money and Service Delivery Issues involving Rs 121.642 million were noticed in 05 cases.
- iii. Other issues involving an amount of Rs 6.284 million were noticed in 02 cases.

v. Expectation Analysis and Remedial Measures

Analysis of important branches of

The following issues were surfaced during Audit of important branches of District Council.

District 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.

District 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

District 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 Committee.
- Construction without approval of maps

District 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 committee.
- Non re-auction of shops after expiry of lease period.

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 15.2

District Council Pakpattan

15.2.1 Introduction

District Council, Pakpattan was established on 01.01.2017 under Punjab Local Government Act, 2013 District Council, Pakpattan 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 District Council, Pakpattan as described in the Punjab Local Government Act, 2013 are as under:

- Approve byelaws and taxes;
- Approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the District Council;
- 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 byelaws;
- 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 byelaws 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 District Council and he/she manages functions of the District Council through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	360.945	212.074
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

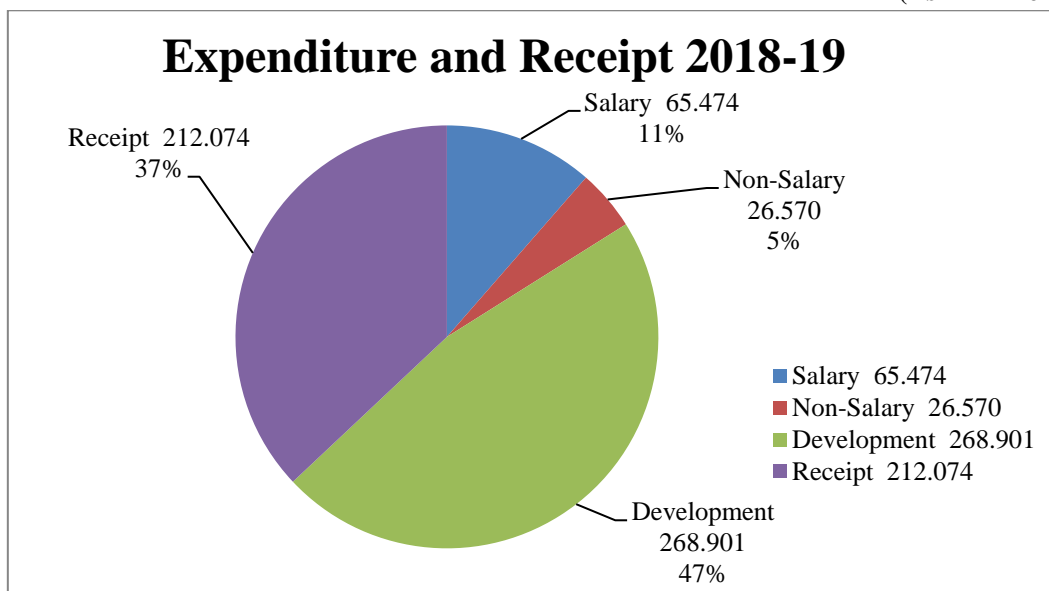
15.2.2 Comments on Budget and Accounts

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

(Rs in Million)

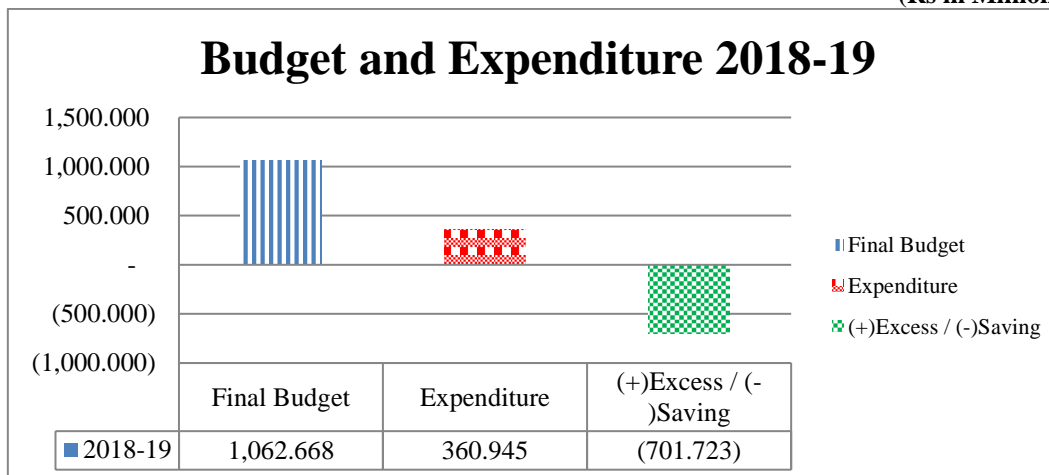
2018-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	112.473	65.474	46.999	42%
Non Salary	144.495	26.570	117.925	82%
Development	805.700	268.901	536.799	67%
Total	1062.668	360.945	701.723	66%
Receipt	173.2	212.074	-38.87	-22%

(Rs in Million)



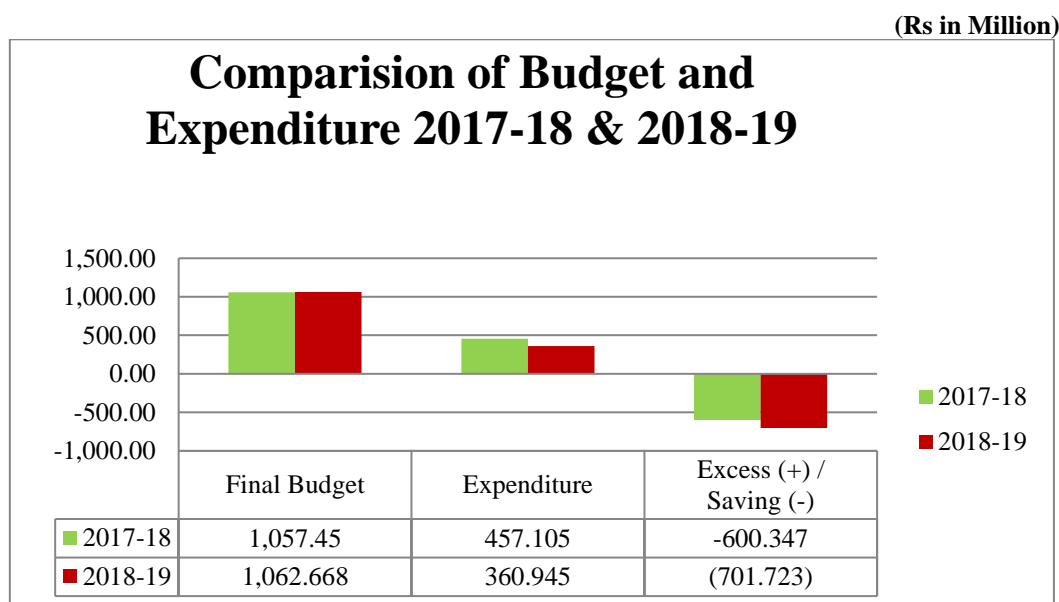
As per Accounts 2018-19 of the District Council, Pakpattan, total budget (Development & Non development) was Rs 1,062.668 million. Against the final budget, total expenditure of Rs 360.945 million was incurred by the District Council during July, 2018 to June, 2019. A lapse of Rs 701.723 million came 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 District Council (Annexure-B).

(Rs in Million)



In District Council, Pakpattan savings of Rs 701.723 million (66% 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 facilities to the general public.

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



There was 0% and 21% 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 701.723 million during 2018-19.

15.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 172.774 million were raised as a result of this audit. This amount also includes recoverable of Rs 13.879 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-

Sr. No.	Classification	Amount (Rs in million)
A	HR / employees related irregularities	39.430
B	Procurement related irregularities	5.418
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	121.642
5	Others	6.284
	Total	172.774

15.2.4 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	12	PAC meeting was not convened

AUDIT PARAS

15.3 Procedural Irregularities

15.3.1 Irregular approval of development schemes valuing Rs 21.350 million

According to clause 3 of Punjab Local Government works Rules 2017, the work costing Rs. 1.5 million or above shall be prepared on the PC-I prescribed by the Government and approved in the manner prescribed for approval of PC-I.

Chief Officer District Council, Pakpattan not got approved the projects / schemes valuing Rs 21.350 million on the prescribed format of PC-I. The cost of the each project / scheme was beyond Rs 1.5 million and so were required to be prepared on the PC-I prescribed by the Government and approved in the manner prescribed for approval of PC-I. **Annexure-1/PPN.**

Irregularity occurred due to weak financial and internal control.

Weak financial control resulted irregular approval of development scheme valuing Rs. 21.350 million.

The matter was reported to the Chief Officer of District Council and DDO concerned in January, 2019 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends fixing of responsibility on the person(s) at fault and approval of scheme on prescribed Performa of PC-I.

[AIR Para No. 17]

15.3.2 Unauthorized issuance of work order for the works executed through quotations instead of open tenders Rs 6.465 million

According to Rule 12 of the Punjab Procurement Rules, 2014 procurements of goods, services or works over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media.

District Council, Pakpattan incurred an expenditure of Rs 6.465 million during 2018-19 on account of various works, services, panaflex, procurement and

national celebrations without tender process by splitting up of indents below 100,000 through quotations.

Due to weak financial controls, PPRA Rules were violated for purchases.

Non-compliance of PPRA Rules resulted in irregular expenditure amounting to Rs 6.465 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure besides disciplinary action against the responsible(s).

[AIR Para No. 12,14,15,18]

15.3.3 Irregular payment of surface treatment – Rs 5.856 million

According to Government of the Punjab, Communication & Works Department Notification No.SOH-I(C&W)1-49/2012 (G) dated 13.06.2014, the use of “PARCO Biturox” produced by Pak Arab Refinery Ltd (PARCO) is allowed in projects to be executed by C&W Department, having grade 60/70 & grade 80/100 in addition to bitumen of National Refinery Karachi. Further 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. Further, 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.

Chief Officer District Council Pakpattan made payments amounting to Rs.5.856 million to contractors during 2018-19 against bituminous items executed in works without documentary evidence for procurement of bitumen from

approved refineries. Furthermore, quality of bitumen was not got tested from the RR&MTI. Furthermore, work was executed without formulation and approval of job mix formula from the RR&MTI. The payment of TST / DST was made on the basis of 67 Lbs bitumen and 7.50 Cft bajri for 100 Sft without laboratory test report in respect of percentage actually used in violation of above rules. **Annexure-2/PPN.**

Due to weak internal controls, payment was made without ensuring procurement of bitumen from approved refineries and testing of the same from RR&MTI.

Non observance of instructions of the Government resulted in irregular expenditure of Rs 5.856 million.

The matter was reported to the Chief Officer of District Council and DDO concerned in January, 2019 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No. 11]

15.3.4 Unauthorized payment of contingent paid staff - Rs 5.418 million

According to Government of the Punjab Finance Department, Austerity/Economy measures for the year 2016-17 issued vide letter No. FD.SO(GOODS)44-4/2016 dated 19.09.2016, no contingent paid staff shall be appointed during 2016-17 without approval of the Finance Department. Moreover, no work charge staff can be appointed without advertisement in the newspaper and all appointments should be made through recruitment committee.

The Chief Officer District Council Pakpattan appointed contingent paid staff without advertisement in the newspapers and made payment of Rs 5.418 million on account of daily wages during 2018-19. No need assessment for requirement of staff was prepared and got approved from the competent authority before recruitment of contingent paid staff. No detail of total applications received

and merit list prepared before appointment was produced to Audit. No proceedings of recruitment committee was produced to Audit which depicts that staff was appointed without approval of any committee. Audit asked for personal files of contingent paid staff but same was not produced to Audit. **Annexure-3/PPN**

Due to weak internal controls, irregular appointments of contingent paid staff was made.

Irregular appointment and payment on account of contingent paid staff amounting to Rs 5.418 million resulted in violation of rules.

The matter was reported to the Chief Officer of District Council and DDO concerned in January, 2019 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No. 03]

15.3.5 Unjustified payment of earth work without recording of levels and cross section area - Rs 3.887 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. Furthermore, Government of the Punjab LG&CD letter No.SE/LG&CD/5(25)/2015-16 dated 24.07.2015, the exact quantity of earth work will be worked out after conducting leveling before executing of earth work in order to avoid possibility of any wrong payment besides preparation of lead chart of earth work showing borrowing areas specifying exact khasra and khatoni numbers.

The DO (I&S) District Council Pakpattan get executed the different development works and made payment of earth amounting to Rs 3.887 million during 2018-19 without recording cross section (X-Section) and natural surface levels (NSL) before execution of works. It was further observed that lead charts

showing borrowing areas specifying exact khasra and khatoni numbers were also not available. **Annexure-4/PPN**.

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 3.887 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 07]

15.3.6 Irregular drawl of funds without recording entries in measurement books of Rs 1.872 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.

District Council, Pakpattan incurred expenditure amounting to Rs 1.872 million during 2018-19 on account of procurement of manholes covers and installation thereof, clearance of drains and removing garbage, flaxes & steamers etc. The expenditure so incurred was more than the limit of 50,000 in each spell whereas the same was not entered in the measurement book. **Annexure-5/PPN**

Due to weak internal control, irregular and doubtful expenditure was made without making entries in measurement book.

Non-compliance of the Government instructions resulted in irregular and doubtful expenditure amounting to Rs 1.872 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC

meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure from the competent authority besides taking action against the person(s) responsible.

[AIR Para No. 22]

15.4 Value for Money and Service Delivery Issues

15.4.1 Illegal establishment of land sub-divisions without approval and payment of fee - Rs 100.237 million

According to rule 36, 39, 42(c) and 56 of the Punjab Private Housing Schemes and Land Sub-Division Rules, 2010, a developer shall submit in the name of a TMA or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works. TMA or a Development Authority shall, after verification of ownership documents, entertain an application for sub-division of land which is less than one hundred kanal subject to the requirement that a developer shall transfer area under road and open space through transfer deed to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority. 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. A TMA or Development Authority shall take action against illegal housing schemes and against deviations done in sanctioned housing schemes as per law for the time being enforced.

The DO (Planning) District Council Pakpattan fail to recover Rs 100.237 million from illegal established land sub divisions during 2018-19. The owner of LSD neither got approval nor deposited government dues. The District Officer Planning had not taken action against illegal developers. In mostly cases owner just submitted application but developing the LSD without approval. Building Inspectors just issued notices but fail to recover government dues.

Due to weak internal controls, neither any action was taken against the illegal land sub-division nor was prescribed fee recovered.

Non-recovery of fee resulted in loss of Rs 100.237 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or submission and approval of building plan of land sub-division and recovery of actual fee besides fixing of responsibility on the person(s) at fault.

[AIR Para No2,6]

15.4.2 Non-recovery of funds from MC Arifwala Rs 9.693 million

According to Local Government CD Department letter No. SO MC-DEV (LG)New Local Govt.) LG9-2/2015 Dated: 08.05.2017 regarding distribution of funds to District Council Pakpattan Sharif under transition of 2017. 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.

District Council, Pakpattan, neither collected the share of transition precedes 2017 amounting to Rs 9.693 million from Municipal Committee Arifwala during 2017-2019 nor pursued the case at higher level for remittance of transition proceeds 2017 into the accounts of District Council Pakpattan being the legitimate claim of the said income.

Due to weak controls, the share of local rate was neither collected nor pursued the case at higher level.

Non-receipt of the share of local rate resulted in loss of Rs 9.693 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends pursuance of the case at higher level for the receipt of local rate besides fixing of responsibility on the person(s) at fault.

[AIR Para No.24]

15.4.3 Loss to government due to less receiving of tender fee- Rs 5.00 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. 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 work Rs.10000/- for each work
- ii. For M&R Rs.2000/- for each work

The Chief Officer District Council Pakpattan did not ensure to receive tender fee of Rs 5.00 million as prescribed by C& W department during 2018-19. Tender fee was not mentioned in Local Government Works Rules and was required to be received as per C & W department notification. Chief Officer received tender fee at less rates. The detail is as under.

(Amount in Rs)

Date of issuance of Tender	Date of Acceptance of Tender	No. of work	Nature of work	Rate of Tender Fee Required to be Charged	Rate of Tender Fees Charged	Fees Charged	Less	At least No. of Participants in Each Tender	Amount of Short Recovery of Tender fees	Name of Programme
Nil	10.04.2018	115	Original	10,000	0	0	10,000	249	2,490,000	ADP 2018-19
Nil	16.04.2018	33	Original	10,000	0	0	10,000	79	790,000	ADP 2018-19
Nil	12.07.2018	48	Original	10,000	0	0	10,000	172	1,720,000	ADP 2018-19
Total		196						500	5,000,000	

Due to weak financial control, tender fee was received less from prescribed rates.

Receiving of less fee Rs5.00 million from prescribed rates resulted in loss to government.

The matter was reported to the CO of DC and the DDOs concerned in March, 2020, but no reply was submitted. However, DAC meeting was not convened by the PAO despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery, besides fixing of responsibility against the concerned.

[AIR Para No.01]

15.4.4 Less recovery of receipts and non-achievement of targets – Rs 4.117 million

According to rule 47(1)(2) (3) of Punjab Local Government (Budget) Rules 2017, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Fund. The head of the offices shall monitor, control and supervise the collecting officers and take corrective measures. The revised targets of receipts, if any, shall be communicated by the head of finance office to the collecting officers and head of offices.

Chief Officer/ District Officer Finance, District Council Pakpattan realized receipts of Rs 11.136 million against targeted receipts of Rs 15.254 million resulting in less/short recovery of receipts of Rs 4.117 million during 2018-19. The detail is given below.

(Amount in Rs)			
Detail Receipt Head	Budget Estimate for Financial Year 2018-19	Total Income	Short recovery
license fee of professions	9,400,000	6,477,550	2,922,450
Water charges	907,890	487042	420,848
Advertisement fee	4,796,000	4,171,800	624,200
Local rate	150000	0	150,000
Total	15,253,890	11,136,392	4,117,498

Due to inefficiency of management, the government receipts were less realized.

This inefficiency in collection of receipts resulted in loss to government.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends that immediate recovery be made, ..

[AIR Para No.25,28,29,31]

15.4.5 Illegal construction of buildings without payment of conversion fee - Rs 2.595 million

According to Rule 60 (1) (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:

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

The DO (Planning) District Council Pakpattan did not recover building plan fee/ map fee and conversion fee Rs 2.595 million from the owners / lessees of commercial buildings, petrol pumps during 2018-19. The work was being executed/ construction is in progress without paying building plan fee/ map fee and conversion fee.

Due to weak financial controls, buildings were being constructed without paying building plan fee/ map fee and conversion fee.

Non-recovery of building plan fee/ map fee and conversion fee resulted in loss of Rs 2.595 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or recovery of actual building plan fee and conversion fee along with fine, besides fixing of responsibility on the person(s) at fault.

[AIR Para No.4,5]

15.5 Others

15.5.1 Non-obtaining of additional performance securities Rs 3.171 million

As per Government of the Punjab, Finance Department letter No. RC9Tech) FD-1-2/83 (v) (p) dated 06-04-2005, if contractor quote rate 5 % below the approved D.N.I.T. lowest bidder will have to deposit additional performance security from the schedule bank within 15 days. Furthermore, according to rule 9 (d) Punjab Local Government (Works) Rules, 2017 in case if rates of the lowest bid are equal to or less than 5% of the estimated cost, the lowest bidder shall produce the additional performance security in addition to 10% performance security which would be refunded after issuance of completion certificate by the in charge of the engineering branch.

Chief Officer District Council, Pakpattan awarded works without obtaining of additional 10% performance security of Rs 3.171 million during 2018-19 from the contractors offered more than 5% below rate in violation of above rules which resulted into irregular award of contract. **Annexure-6/PPN.**

Due to weak management, additional performance securities 10% were not obtained despite contracts were awarded at the rate of more than 5% below the technical estimate.

Additional performance securities amounting to Rs 3.171 were not obtained despite contracts were awarded at the rate of more than 5% below the technical estimates which resulted in violation of the Government rules.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

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

[AIR Para No.10]

15.5.2 Non-forfeiture of security deposits Rs 3.113 million despite non-execution / non-completion of works at site– Rs 19.458 million

According to Clause No. 3(a) of the condition of contract, the Municipal Engineer shall have power to rescind the contract of which rescission notice in writing to the contractor under the hand of the Municipal Engineer shall be conclusive evidence, and in which case the security deposits of the contractor shall stand forfeited.

District Council, Pakpattan, did not forfeit the security deposits Rs 3.113 million of the contractors who did not commence works / still not completed works at site after a lapse of considerable period despite issuance of work orders amounting to Rs 19.458 million during Financial Year 2018-19. Only notices were served to the concerned contractors, but no action was taken by the District Council. **Annexure-7/PPN.**

Due to weak internal controls, neither works were started / completed after a lapse of considerable period nor security deposits were forfeited.

Non forfeiture of security deposit despites non-execution / non-completion of works at site resulted in loss amounting to Rs 3.113 million.

The matter was reported to the Chief Officer of District Council and the DDO concerned in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till the finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 3.113 million.

[AIR Para No.9]

16. District Council, Sahiwal

Chapter 16.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan did not conduct Financial Attest Audit of the Accounts of District Council Sahiwal

Sectoral Analysis of District Council

i. Analysis of Financial Resources

Financial resources as given below were made available to CO DC 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	634.473	108.360	526.113	83%
Non Salary	271.917	46.440	225.477	83%
Development	226.598	38.700	187.898	83%
Total	1132.988	193.500	939.488	

- An amount of Rs 634.473 million was provided for pay and allowance out of which Rs 108.360 million was utilized resulting in lapse of Rs 526.113 million (83 %).
- An amount of Rs 271.917 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 46.440 million was utilized resulting in lapse of Rs 225.477 million (83 %).
- An amount of Rs 226.598 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 38.700 million was utilized resulting in non utilization of funds of Rs 187.898 million (83 %).

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council Sahiwal was made on the basis of achievement of targets of various revenue sources of important branches of District Council 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:

(Amount in rupees)

Sr. No.	Detail Receipt Head	Budget Target FY 2018-19	Achievements	Short / Less Realization	%age
1	Conversion fee for change I building use	1,000,000	-	1,000,000	100%
2	Fine for construction without approval of building plan	2,000,000	77,000	1,923,000	96%
3	Fine for building violations/ irregular land use	1,900,000	6,000	1,894,000	100%
4	Rent of municipal property-Shops	2,750,000	1,918,898	831,102	30%
5	Ferry receipts under the ferries Act 1978	2,200,000	1,338,396	861,604	39%
6	Advertisement fee	7,610,000	5,414,626	2,195,374	29%
Total		17,460,000	8,754,920	8,705,080	50%

The above table of receipts heads shows that an amount of Rs 17.460 million was targeted for various revenue sources during financial years 2018-19. Out of which Rs 8.755 million was realized resulting in less receipt of Rs 8.705 million (50 %). 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 District Council, it could be noticed that management did nothing for easing the public places like parks, play areas in the city. 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 District Council 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. Fraud and Misappropriations involving an amount of Rs 4.884 million were reported in 01 case.
- ii. Procedural irregularities amounting to Rs 38.185 million were noticed in 05 cases.
- iii. Value for Money and Service Delivery Issues involving Rs 59.459 million were noticed in 06 cases.
- iv. Other issues involving an amount of Rs 5,077.184 million were noticed in 04 cases.

v. Expectation Analysis and Remedial Measures

Analysis of important branches of

The following issues were surfaced during Audit of important branches of District Council.

District 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.

District 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

District 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 Committee.
- Construction without approval of maps

District 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 committee.
- Non re-auction of shops after expiry of lease period.

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 16.2

District Council Sahiwal

16.2.1 Introduction

District Council, Sahiwal was established on 01.01.2017 under Punjab Local Government Act, 2013 District Council, 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 District Council, Sahiwal as described in the Punjab Local Government Act, 2013 are as under:

- Approve byelaws and taxes;
- Approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the District Council;
- 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 byelaws;
- 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 byelaws 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 District Council and he/she manages functions of the District Council through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	193.500	909.928
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

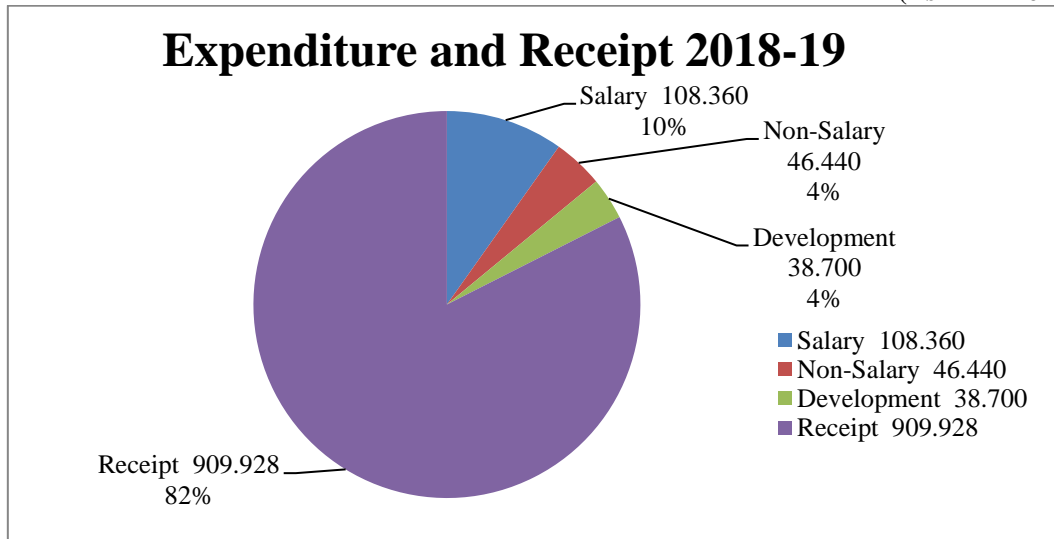
16.2.2 Comments on Budget and Accounts

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

(Rs in Million)

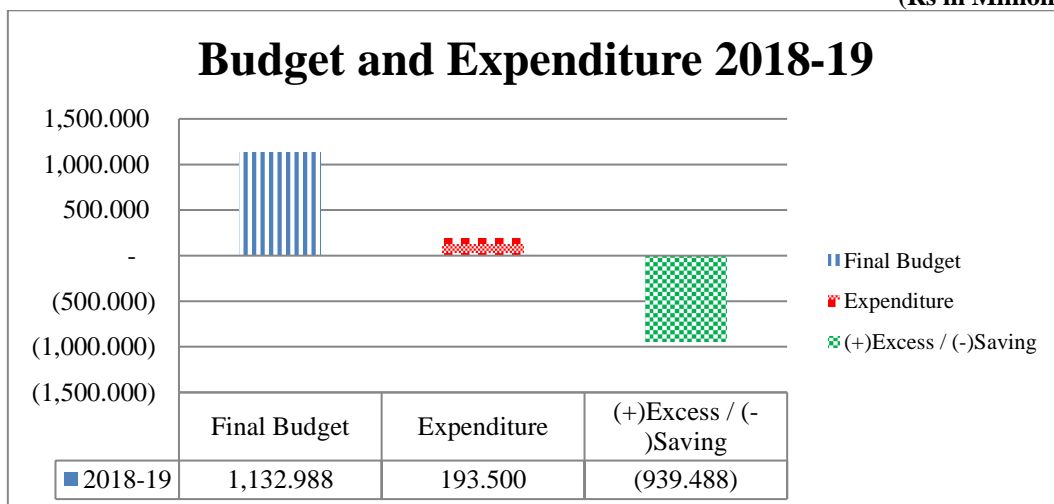
2018-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	634.473	108.360	526.113	83%
Non Salary	271.917	46.440	225.477	83%
Development	226.598	38.700	187.898	83%
Total	1132.988	193.500	939.488	83%
Receipt	717.461	909.928	-192.47	-27%

(Rs in Million)



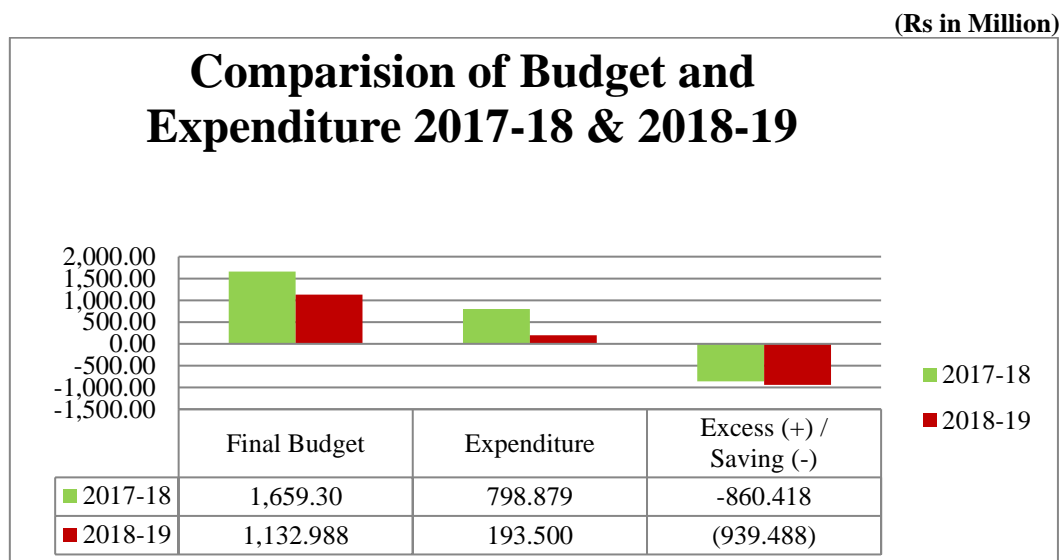
As per Accounts 2018-19 of the District Council, Sahiwal, total budget (Development & Non development) was Rs 1,132.988 million. Against the final budget, total expenditure of Rs 193.500 million was incurred by the District Council during July, 2018 to June, 2019. A lapse of Rs 939.488 million came to 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 District Council (Annexure-B).

(Rs in Million)



In District Council, Sahiwal savings of Rs 939.488 million (83% 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 facilities to the general public.

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



There was 32% and 76% 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 939.488 million during 2018-19.

16.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 5,179.712 million were raised as a result of this audit. This amount also includes recoverable of Rs 36.442 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	4.884
3	Procedural irregularities	36.340
A	HR / employees related irregularities	1.845

Sr. No.	Classification	Amount (Rs in million)
B	Procurement related irregularities	-
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	59.459
5	Others	5,077.184
	Total	5,179.712

16.2.4 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	25	PAC meeting was not convened

AUDIT PARAS

16.3 Fraud and Misappropriations

16.3.1 Misappropriation of tender fee- Rs 4.884 million

According to the rule 2.33 of Punjab Financial Rules Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Chief Officer of District Council Sahiwal floated tender notice for execution of development schemes in the “The Daily Express” on 7.12.2017 during 2017-18. No tender fee was mentioned in advertisement notice. Staff received fee Rs 10,000 & Rs 2,000 per tender sold for original work and repair work respectively. The receipt of fee was written on tender form. No stock register of tenders received and issue was maintained. The tender fee received on account of sale of tender form was not incorporated in annual accounts of District Council for the period 2017-18. Audit calculated the recovery from available record of tender receipt register and found that Rs 4.884 million was misappropriated.

(Rs in Million)

Name of funding agency	Particulars of work	No of tender sold as per register	Tender fee received per tender	Deposited	Amount
Punjab Local Govt. Funds	Original work	114	10,000	-	1.140
District Council Funds	Original work	346	10,000	-	3.460
	Repair works	142	2,000	-	0.284
Total					4.884

Due to weak financial control, tender fee was misappropriated.

Misappropriation of tender fee resulted in loss to government.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 4.884 million besides taking disciplinary action against the person at fault.

[AIR Para No.33]

16.4 Procedural Irregularities

16.4.1 Unauthorized award of development work – Rs 15.500 million

According to Serial ix of Schedule-1 to the Punjab Local Governments (Works) Rules 2017, category D of the contractor is entitled to execute the work up to Rs 2 million.

Chief Officer, District Council, Sahiwal awarded works for construction of roads estimated cost Rs 15.500 million to a contractor enlisted as category-D during 2017-18 irregularly. Scrutiny of record revealed that said contractor was listed with the District Council, Sahiwal in category D. The contractor of category-D was illegible to participate in tender process schemes having value upto Rs 2 million. The award of work without observing the category of contractor resulted in irregular award of works. The detail is as under.

(Rs in Million)					
Scheme No.	Name of schemes	Name of contractor	Receipt No	Date	Amount
17	Rehabilitation and Improvement of Road i/c Gareen Belts, Kerb Stones dividers, improvement of entry gate, P/Fixing cat eyes, road studs, street lights from Madina Chowk to Bye pass Chichawatni via Chak No.39/12.L (Remaining Work)	Syed Asim Ali Shah	434111	21.12.2017	9.500
33	Winding and Improvement of Road Dera Ch.Zahid Iqbal Sb Chak No.39/12-L	Syed Asim Ali Shah	459438	18.12.2017	6.000
Total					15.500

Due to weak internal controls, unauthorized work was awarded to below category contractor.

Unauthorized award of development works amounting to Rs 15.500 million resulted in irregular expenditure and violation of rules.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No 35]

16.4.2 Irregular expenditure on Jashan-e-Baharan – Rs 11.069 million

According to Rule 12 (4) of PPRA Rules, 2009 as amended 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. According to Rule 25(1) of the Punjab Procurement Rules, 2014, a procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. Further, according to Rule 25(2) of the Rules *ibid*, for competitive bidding, whether open or limited, the bidding documents shall include i.e. (a) Invitation to bid; (b) Instructions to bidders; (c) Form of bid; (d) Form of contract; (e) General or special conditions of contract; (f) Specifications and drawings or performance criteria (where applicable); (g) List of goods or bill of quantities (where applicable); (h) Delivery time or completion schedule; (i) Qualification criteria (where applicable); (j) Bid evaluation criteria; (k) Format of all securities required (where applicable); (l) Details of standards (if any) that are to be used in assessing the quality of goods, works or services specified; and (m) Any other detail not inconsistent with these rules that the procuring agency may deem necessary.

Chief Officer, District Council, Sahiwal incurred expenditure amounting to Rs 11.069 million on Jashan-e-Baharan during 2018-19 by violating PPRA Rules 2014. Storeable items were not entered into stock registers. Neither physical verification was conducted nor distribution record maintained. GST, PST and income tax amounting to Rs 2.618 million was not deducted at source. The detail is as under.

(Rs in Million)

Name of firms	Particular of items purchased	Invoice No	Date	Net Amount	GST	PST	Income Tax	Total
Salman Traders	Hiring of tentage, purchase of pana flex, suvnor shields etc	Nil	Nil	4,706,305	360,989	487,719	465,396	6.020
Salman Traders	Cash Prize	Nil	Nil	-	-	-	-	.034
Wali Sons	Hiring of lights and sound system	Nil	Nil	1,874,575	-	405,314	253,321	2.533
Muhammad Ansar	Steamer, banners, video recording, mineral water, animal fee wooden pegs			1,836,636	-	397,110	248,194	2.482
Total				8,417,516	360,989	1,290,143	966,911	11.069

Due to weak internal controls, expenditure was incurred without fulfilling codal formalities.

Expenditure without fulfilling codal formalities resulted in irregular amounting to Rs 11.069 million and non deduction of taxes resulted in loss to government Rs 2.618 million.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends to probe the matter, recovery of taxes Rs 2.618 million besides fixing responsibility on the person(s) at fault.

[AIR Para No.9,10]

16.4.3 Irregular award of contract of collection rights without obtaining surety Rs 8.354 million

According to auction rules 2016, the successful bidder shall at the time of signing the agreement, furnish a surety for the due performance of the contract to the satisfaction of local government. The surety shall be a person who has a valid national tax number and is an active tax payer. The surety shall furnish a bank statement of preceding six months also showing bank balance equal to amount of surety.

Chief Officer District Council Sahiwal awarded contracts of collection rights valuing Rs 8.354 million during 2018-19 without obtaining bank surety/person surety. The contractor of advertisement fee failed to deposit installments. The amount was to be recovered from surety if obtained. Non obtaining of surety resulted in violation of government rules and loss to government Rs 2.195 due to non payment of advertisement fee by the contractor. The detail is as under.

(Rs in Million)

Name of tax	Name of contractors	Auctioned Amount
Advertisement tax	Shahid Khan	7.610
Canteen District Court	Rana Muhammad Ishfaq	0.640
Land rural dispensary 77/5R	Ilyas Ahmed	.060
Land rural dispensary 77/5R	Liaqat Ali	.044
Total		8.354

Due to weak financial control, contract of collections rights were awarded without obtaining surety.

Non obtaining of surety resulted in violation of government rules and loss to government Rs 8.354 million.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization besides fixing of responsibility upon the person at fault.

[AIR Para No.6]

16.4.4 Non recovery of pay and allowances of collecting staff from contractor -Rs 1.845 million

According to rules 20 (2) of Punjab Local Governments (Auction of Collection Rights), 2016 the contractor shall be responsible for deposit of salaries, pension contribution, premium of group insurance, leave salary, all allowances and other fringe benefits permissible to the employees of local government attached with him for administration and collection of respective tax income before the start of each month in advance.

Chief Officer District Council Sahiwal auctioned the collection rights of advertisement fee and failed to collect Rs 1.845 million from contractor as salaries, pension contribution and other benefits admissible to employees during 2018-19. The fee was collected by contractor itself in violation of government rules. Non collection of salaries of at least employees resulted in loss to government. The detail of pay & allowances is as under.

(Amount in rupees)	
Name of official	Pay drawn in the month of March/2019 (gross pay)
Ghulam Mustafa	Rs 62,117
Muhammad Jafer	Rs 51,395
Muhammad Ziarat	Rs 40,276
Total	Rs 153,788
Period (1.7.16 to 30.6.19)	12month
Total recovery	1.845 million

Due to weak financial control, salaries and pension contribution of staff was not received.

Non receiving of salaries, pension contribution and other fringe benefits to employees Rs 1.845 million resulted in loss to government.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.845 million besides fixing of responsibility against the person at fault.

[AIR Para No.3]

16.4.5 Irregular expenditure on incurring of T20 Cricket Match” – Rs 1.417 million

According to rule 4 of PPRA rules, 2009 as amended 2014 a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, According to Rule 12 of PPRA 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. According to Sales Tax Act, 1990 4th Schedule leather, textile, surgical and sports items were zero rated.

Chief Officer and District Officer (I&S) District Council Sahiwal drew Rs 1.417 million on account of T20 Cricket Match during 2018-19 by preparing fake vouched account. The entire expenditure was open to following Audit observations:

- i. The advertisement was not made in PPRA website and newspapers as required under rules.
- ii. The match was conducted on the eve of Quaid Day ie 25.12.2017. But quotations were called vide No. 26/DO (I&S) dated 11.1.2018 after event date which probed that bogus vouched account was prepared.

- iii. Supply order was issued vide No. 101 dated 13.1.2018 without mentioning quantity and quality of items required.
- iv. The supplier issued bill without mentioning quantities and rates. The bill was also not signed by supplier.
- v. Neither GST invoice was received nor PST invoice.
- vi. No performance guarantee was obtained before issuance of supply order.
- vii. Neither score sheet was prepared nor record about winning team.
- viii. Neither detail of players who played in events was available on record nor winner team record.

Due to weak financial management the expenditure was incurred without observing codal formalities.

Non-observing codal formalities while incurring expenditure from Public funds may cause irregular and uneconomic expenditure.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends strict disciplinary action besides regularization of irregularity.

[AIR Para No.8]

16.5 Value for Money and Service Delivery Issues

16.5.1 Loss to Government due to non-recovery of dues from illegally established commercial buildings – Rs 28.214 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.

District Officer (Planning) District Council Sahiwal allowed the illegal establishment of commercial buildings, college, markets, restaurants, marriage hall and cold store without proper recovery of prescribed dues on account of conversion fee, map fee and sustained a minimum loss of Rs 28.214 million to Government Exchequer during 2018-19. **Annexure-1/SWL**.

Due to weak monitoring and law enforcement in field illegal commercial buildings were established without payment of dues prescribed by government.

Non-payment of dues by illegally established buildings resulted in violation of Rules and loss to government for Rs 28.214 million.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends for taking immediate action against developers/owners, besides recovery of Government dues.

[AIR Para No.23,36]

16.5.2 Non-recovery of departmental charges-Rs 14.312 million

According to Local Government Act, 2013 Rule 7(3) in case the work is executed by the local government of behalf of the Government or another local government or body, the Government or the concerned local government or as the case may be the concerned body shall pay to the local government such departmental charges for the execution of work as may be fixed by the Government.

Chief Officer, District Council, Sahiwal executed development works costing Rs 114.500 million for the financial year 2018-19 under development package for Union Councils. The funds were placed at the disposal of local government and local government transfer the fund to District Council. However, departmental charges @ 12.50% for works executed on behalf of other local government amounting to Rs 14.312 million were not recovered. No efforts were made on the part of District Council authorities to recover the amount of departmental charges from the concerned local government.

Due to weak financial controls, departmental charges were not recovered.

Non-recovery of departmental charges from the concerned local government resulted in loss to the District Council amounting to Rs 14.312 million.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit stressed to recover the amount of departmental charges from the concerned local government.

[AIR Para No.30]

16.5.3 Loss due to non / less achievement of targets of receipts –Rs 8.705 million

According to rule 47(1)(2) (3) of Punjab Local Government (Budget) Rules 2017, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Fund. The head of the offices shall monitor, control and supervise the collecting officers and take corrective measures.

The revised targets of receipts, if any, shall be communicated by the head of finance office to the collecting officers and head of offices.

Chief Officer/ District Officer Finance, District Council Sahiwal realized receipts of Rs 8.755 million against targeted receipts of Rs 17.460 million resulting in less/short recovery of receipts of Rs 8.705 million during 2018-19. The detail is given below.

(Rs in Million)

Sr. No.	Name of fee	Targets	Recovery	Recoverable	Shortage
1	Conversion fee for change I building use	1,000,000	-	1.000	100%
2	Fine for construction without approval of building plan	2,000,000	77,000	1.923	96%
3	Fine for building violations/ irregular land use	1,900,000	6,000	1.894	100%
4	Rent of municipal property-Shops	2,750,000	1,918,898	0.831	30%
5	Ferry receipts under the ferries Act 1978	2,200,000	1,338,396	0.862	39%
6	Advertisement fee	7,610,000	5,414,626	2.195	29%
Total		17,460,000	8,754,920	8.705	50%

Due to inefficiency of management, the government receipts were less realized.

This inefficiency in collection of receipts resulted in loss to government.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 8.705 million from the concerned at the earliest besides fixing responsibility on the person(s) at fault.

[AIR Para No.2,4]

16.5.4 Non-recovery/less recovery of conversion fee, map fee and design fee – Rs 3.712 million

According to Rule 39 of Punjab Private Housing Schemes and Land Sub-division Rules, 2010 a developer shall deposit fee for conversion of pri-urban area to scheme use at the rate of one percent of the value of the residential land. Further

The Punjab Private Housing Schemes and Land Sub-division Rules, 2010 Vide Rule 37 (1) (2) A developer shall deposit a preliminary planning permission fee along with application fee applicable as per law. According District Council Sahiwal tax schedule land subdivision approval fee was Rs 4,000 per kanal.

MO (Planning) less collected conversion fee, sanction of map and design fee of Rs 3.712 million from the owners/ developers of Land Sub Divisions / housing schemes, during financial year 2018-19. The detail is given in **Annexure-2/SWL**.

Due to weak internal controls, less recovery was made on account of conversion fee, map and design fee.

Less recovery of conversion fee, map and design fee resulted in loss of Rs 3.712 million to the Government.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.712 million, besides appropriate action against the concerned,

[AIR Para No.19]

16.5.5 Loss to government due less receipt of conversion fee Rs 2.611 million

According to Rule 38 of Punjab Private Housing Schemes and Land Sub-division Rules, 2010 a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall prior to issuance of approval for sub-division require a developer to:

- (a) Submit transparency of technically cleared sub division plan;
- (b) Deposit sub-division fee;
- (c) Deposit the land use conversion fee if applicable; and
- (d) Submit a transfer deed in the light of Form B for free of cost transfer to a Town Municipal, Tehsil Municipal Administration or Development Authority area reserved for road/ open space.

Further according to Rules 60 (3) a City District Government or a Tehsil Municipal Administration may allow payment of conversion fee in 4 equal quarterly installments to be paid over a period of one year.

Chief Officer District Council Sahiwal sanctioned commercial building as detailed below by charging less conversion fee Rs 2.611 million. The developer submitted application to erstwhile TMA Chichawatni on 29.9.2013 for construction of commercial building. The application was scrutinized and developer was requested to complete the documents but developer failed to complete the requisite documents. The installments were made for recovery of conversion fee but developer failed to deposit the fee within one year as per installment plan. The remaining conversion fee was received by District Council Sahiwal on 29.06.2018 Rs 524,304 at the time of sanction. The fee was charged according to valuation table of 2013-14 instead of current valuation table for the period 2018-19 as developer fail to deposit fee as per installments schedule. The government suffer a loss of Rs 2.611 million due to less receipt of conversion fee/ receipt of fee. Further, the owner covered total land 70 marla but conversion fee of 40 marla was paid.

Audit is view that due to weak financial control, commercial building was sanctioned according to old valuation table instead of prevailing.

Receipt of conversion fee Rs2.611million on old rates resulted in loss to government.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.611 million besides inspection of site to check accurate land converted.

[AIR Para No.26]

16.5.6 Non-recovery of enlistment fee from the government contractors – Rs 1.905 million

According to the 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.

Chief Officer, District Council, Sahiwal did not recover enlistment/renewal fee from 127 government contractors working/entered into the contracts with District Council, Sahiwal. Resultantly, an amount of Rs1.905 million was not collected from the contractors. The enlistment fee Rs 163,000 was only recovered during 2017-18 whereas as per tender register 127 contractor of D class participated in tenders. Department did not maintained proper record of enlistment of contractors.

Due to weak internal controls and lack of vigilance, renewal fee was not recovered from the government contractors.

Non-recovery of renewal fee from the government contractors resulted in loss to the public exchequer amounting to Rs 1.905 million.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of renewal fee from the contractors amounting to Rs 1.905 million.

[AIR Para No.31]

16.6 Others

16.6.1 Irregular issuance of sanction without approval of Council – Rs 2,379.018 million

According to Rule 16 (2) (e) of Punjab Private Housing Schemes and Land Sub-division Rules 2010, in case of clearance a Town Municipal Officer or a Tehsil Municipal Officer shall, within five days, submit the layout to a Council for approval and intimate the developer within five days of approval of the Council.

District Officer Planning District Councils Sahiwal approved and sanction following housing schemes having land valuing Rs 2,379.018 million during 2018-19 without approval of Council. The developer neither submitted transparent layout plan nor transparent layout was signed by District Officer Planning. Further, plots mortgage was not mentioned in layout plan. The issuance of approval/sanction without approval of Council resulted in violation of government rules. The detail is as under.

(Rs in Million)

Name of housing scheme/ LSD	Location address of the scheme	Total Land Area	Land area in marla	Date of submission of application	Rate as per Valuation Table per marla 2014-15	Land Valuation
Royal Orchard (Extension)	Chak No. 94/9L	448K 18M 71S	8978	8.5.2017	60,000	538.680
Tycoon City	Chak No. 136/9-L	458K 17	9177	16.2.2017	132000	1,211.364
Royal City	Chak No.40/12L	184k 9m	3689	15.5.2015	170500	628.975
Total						2,379.018

Due to weak financial control, approval/ sanction was issued without approval of Council.

Issuance of approval/ sanction without approval of Council resulted in irregular sanction.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of irregularity besides fixing responsibility upon the person at fault.

[AIR Para No.21]

16.6.2 Illegal establishment of housing colonies in agricultural areas against the master plan – Rs 2,379.018 million

According to Rules 14 (a)(b)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a local government shall ensure that the following land use provisions under permitted, permissible and prohibited uses are to be followed strictly in an agricultural area: (a) permitted use: (i) crop;(ii) orchard;(iii) pasture land;(iv) livestock such as dairy or poultry farm;(v) forest;(vi) nursery r a green house;(vii) tube well;(viii) rural settlement or village;(ix) place of worship or prayer;(x) place f burial or cremation; and(xi) corner shop: (b) permissible use: (i) agricultural machinery workshop;(ii) brick kiln;(iii) basic health unit;(iv) animal husbandry clinic;(v) country club;(vi) farm house;(vii) public or private recreational park; and(viii) zoo or wildlife park: and (c) prohibited use: a local government shall not allow a person to use a property in a agricultural area for a purpose which is neither permitted nor permissible. Hence, the use of agricultural land for residential use is neither permitted nor permissible.

DO (Planning) sanctioned/ allowed the establishment of housing colonies/ LSD having land value Rs2,379.018 million in an agricultural land in violation of land use rules mentioned above. As per rules the residential use of agricultural land is prohibited but following colonies having land valuation of Rs 2,379.018 million were established in violation of above rules. The detail is as under.

(Rs in Million)

Name of housing scheme/ LSD	Location address of the scheme	Total Land Area	Land area in marla	Date of submission of application	Rate as per Valuation Table per marla 2014-15	Land Valuation
Royal Orchard (Extension)	Chak No. 94/9L	448K 18M 71S	8978	8.5.2017	60,000	538.680
Tycoon City	Chak No. 136/9-L	458K 17	9177	16.2.2017	132000	1,211.364
Royal City	Chak No.40/12L	184k 9m	3689	15.5.2015	170500	628.975
Total						2,379.018

Due to weak monitoring control illegal colonies were established with the consent of planning branch in agricultural land.

Week monitoring control resulted in illegal establishment of housing colonies in agricultural land.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends strict disciplinary action for non-enforcement of laws in the area of jurisdiction besides remedial measures to regularize the violations.

[AIR Para No.22]

16.6.3 Irregular approval of land sub divisions – Rs 308.079 million

According to Rule 41(d) &(e) of Punjab Private Housing Schemes and Land Sub-division Rules, 2010 a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, after verification of ownership documents, entertain an application for sub-division of land which is less than one hundred kanal if developer does not own additional land in continuation of the land proposed for sub-division and if the land locked due to the following:

- (i) Surrounded by an existing built up area or an approved housing scheme;
- (ii) Separated from the built up area by physical barriers.

DO (Planning) approved following land sub-divisions having cost Rs 308.079 million during 2018-19 in violation of above criteria during 2018-2019. Neither these land sub divisions were locked due to surrounded by an existing built up area / an approved housing scheme or separated from the built up area by physical barrier. The mostly LSD were established in agriculture area. The detail is as under.

(Rs in Million)

Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Rate as per Valuation Table per marla 2014-15	Land Valuation
New Sahiwal City	88/6R Madhali Road	75k18m	100,000	151.800
Royal Orchard (Extension)	Chak No. 94/9L	448K 18M 71S	8.5.2017	0.060
Gulshan-e-Fatima	Chak No. 40/12-L	73K-4M	125,426	1.836
Al Shafi Garden	Chak No. 109/12-L	37K-00M	32,61,500 per Acre	0.328
Baqir Housing Block	Noor Shah Road	13K 11M	153,863	41.,697
Abdullah Garden	Chak No. 56/GD	32K	21962	2.811
Sami Garden	97/9L	47K 17	125,000	25.625
Gamber City	Chak No 53/5L	70k 17M	37500	11.137
Khawar Block	Chak 99/9-1	34K 19M	174,240	27.007
Dream City	Chak No 73/5L	39K 2M	13068	2.065
King Subhan City	90/6-R	49k6 M	39,531	7.985
Total				308.079

Due to weak internal controls the housing schemes planning standards were not kept in mind while processing land sub divisions.

Processing of maps of land sub division in violation of planning standards and land use rules resulted in illegal procession of housing colonies having land valuation of Rs. 308.079 million.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report

Audit recommends strict disciplinary action against the field staff as well as map approving authorities for committing such illegal functions besides regularization of irregularity from competent authority.

[AIR Para No.17]

16.6.4 Irregular sanction of expenditure beyond financial powers – Rs 11.069 million

According to 23 of Punjab Local Governments, Conduct of Business Rules, 2017 District Officer was declared category-II officer and can sanction expenditure according the powers mentioned in Punjab Delegation of Financial Powers, 2016. Further, according to Punjab Delegation of Financial Powers 2016, Sr. No. 2 (a)(xix) officer category-II can sanction expenditure on hiring of furniture and tentage upto Rs 50,000 per annum in each case and expenditure on non-recurring items upto Rs0.100 million in each case.

District Officer (I&S) issued sanction of expenditure on account of Jashan-e-Bahara Rs 11.069 million during 2018-19 beyond financial powers. The District Officer (I&S) being officer category-II was not competent to accord sanction. The according of sanction beyond competency resulted in violation of governments rules. The detail is as under.

(Rs in Million)

Name of firms		Bill No.	Date	Invoice No	Date	Total
Salman Traders	Hiring of tentage, purchase of pana flex, suvnor shields etc	Nil	Nil	Nil	Nil	6.020
Salman Traders	Cash Prize	Nil	Nil	Nil	Nil	0.034
Wali Sons	Hiring of lights and sound system	Nil	Nil	Nil	Nil	2.533
Muhammad Ansar	Steamer, banners, vedio recording, mineral water, animal fee wooden pegs					2.482
Total						11.069

Due to weak financial control, the expenditure was sanctioned beyond delegation of financial powers.

Sanctioning of expenditure Rs 11.069 million beyond financial powers resulted in violation of government rules.

The matter was reported to the Chief Officer and Chairman in March, 2020. DDO did not submit the reply. However, DAC meeting was not convened despite efforts made by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility upon the person at fault.

[AIR Para No.11]

17. District Council, Vehari

Chapter 17.1

Public Financial Management Issues

Directorate General Audit, District Governments Punjab (South) Multan did not conduct Financial Attest Audit of the Accounts of District Council Vehari

Sectoral Analysis of District Council

i. Analysis of Financial Resources

Financial resources as given below were made available to CO DC 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	132.310	86.110	46.200	35%
Non Salary	57.740	14.580	43.160	75%
Development	735.530	205.230	530.30	72%
Total	925.580	305.920	619.660	65%

- An amount of Rs 132.310 million was provided for pay and allowance out of which Rs 86.110 million was utilized resulting in lapse of Rs 46.200 million (35 %).
- An amount of Rs 57.740 million was provided for non salary component (including purchase of item of cleanness and machinery) out of which Rs 14.580 million was utilized resulting in lapse of Rs 43.160 million (75 %).
- An amount of Rs 735.530 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 205.230 million was utilized resulting in non utilization of funds of Rs 530.300 million (72 %).

ii. Analysis of Targets and Achievements

Sectoral analysis of District Council Vehari was made on the basis of achievement of targets of various revenue sources of important branches of District Council Vehari for the financial year 2018-19. These target was monitored through year by the house. Detail of revenue source and achievement is given below:

(Rupees in million)

Sr No.	Detail Receipt Head	Budget Target FY 2018-19	Achievements	Short / Less Realization	%age
1	Various Own Source Income Total	335.410	321.720	13.690	4%

The above table of receipt head shows that total amount of Rs 335.410 million was targeted for various revenue sources during financial years 2018-19. Out of which Rs 321.720 million was realized resulting in less receipt of Rs 13.690 million (4 %).

iii. Service Delivery Issues

From the data analysis of District Council, it could be noticed that management did nothing for easing the public places like parks, play areas in the city. 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 District Council 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.

- ii. Non-Production of Record worth Rs 9.859 million was reported in 01 case.
- iii. Procedural irregularities amounting to Rs 13.786 million were noticed in 03 cases.
- iv. Value for Money and Service Delivery Issues involving Rs 11.693 million were noticed in 03 cases.

v. Expectation Analysis and Remedial Measures

Analysis of important branches of

The following issues were surfaced during Audit of important branches of District Council.

District 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.

District 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

District 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 Committee.
- Construction without approval of maps

District 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 committee.
- Non re-auction of shops after expiry of lease period.

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, infrastructure) of District Council 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 17.2

District Council Vehari

17.2.1 Introduction

District Council, Vehari was established on 01.01.2017 under Punjab Local Government Act, 2013 District Council, Vehari 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 District Council, Vehari as described in the Punjab Local Government Act, 2013 are as under:

- Approve byelaws and taxes;
- Approve annual budget of the District Council including supplementary budgetary proposals and long term and short term development plans;
- Review the performance of all offices working for the District Council;
- 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 byelaws;
- 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 byelaws 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 District Council and he/she manages functions of the District Council through five offices i.e. Planning, Finance, Regulation, Infrastructure and Services.

(Rs in Million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19	Revenue / Receipts audited FY 2018-19
1	Formations	01	01	305.920	630.090
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

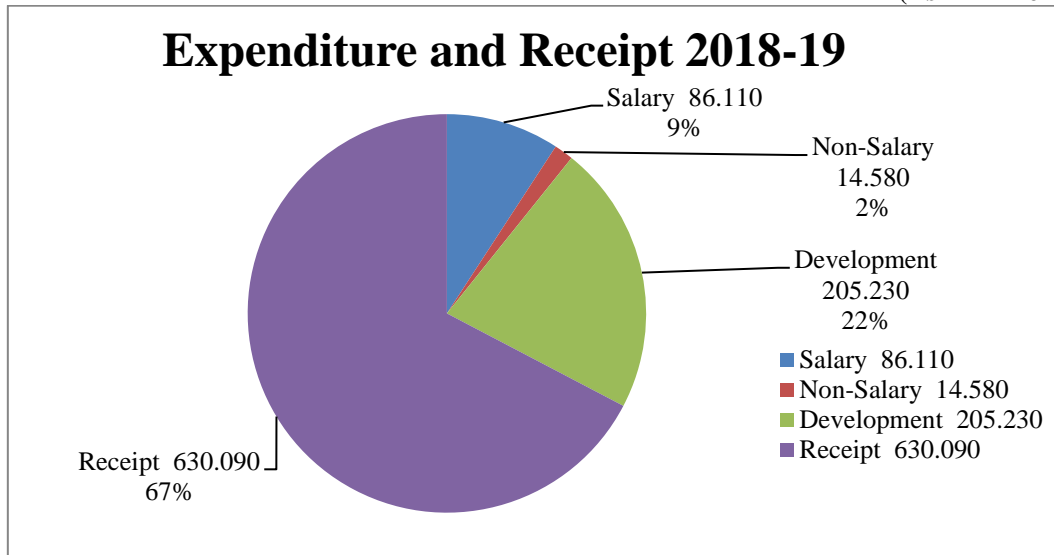
17.2.2 Comments on Budget and Accounts

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

(Rs in Million)

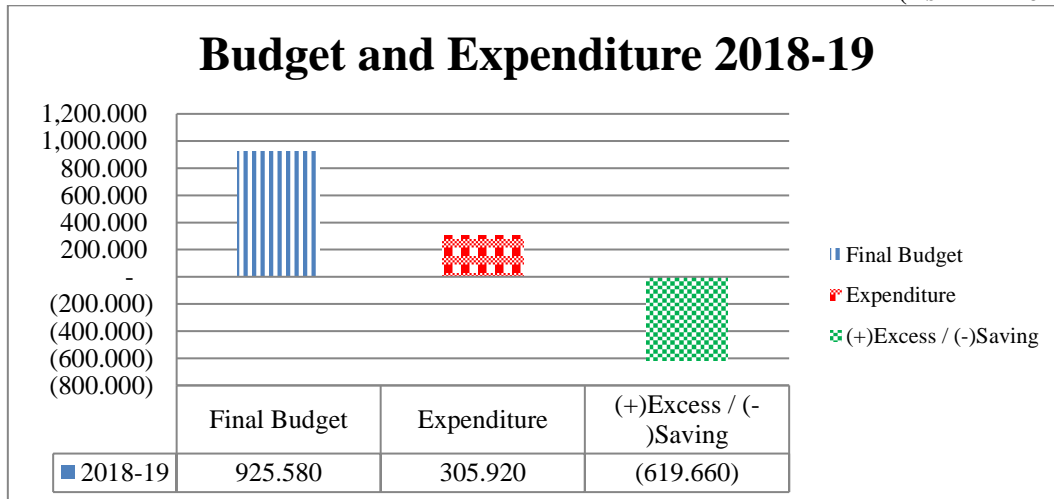
2018-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	132.310	86.110	46.200	35%
Non Salary	57.740	14.580	43.160	75%
Development	735.530	205.230	530.300	72%
Total	925.580	305.920	619.660	65%
Receipt	739.170	630.090	109.080	-15%

(Rs in Million)



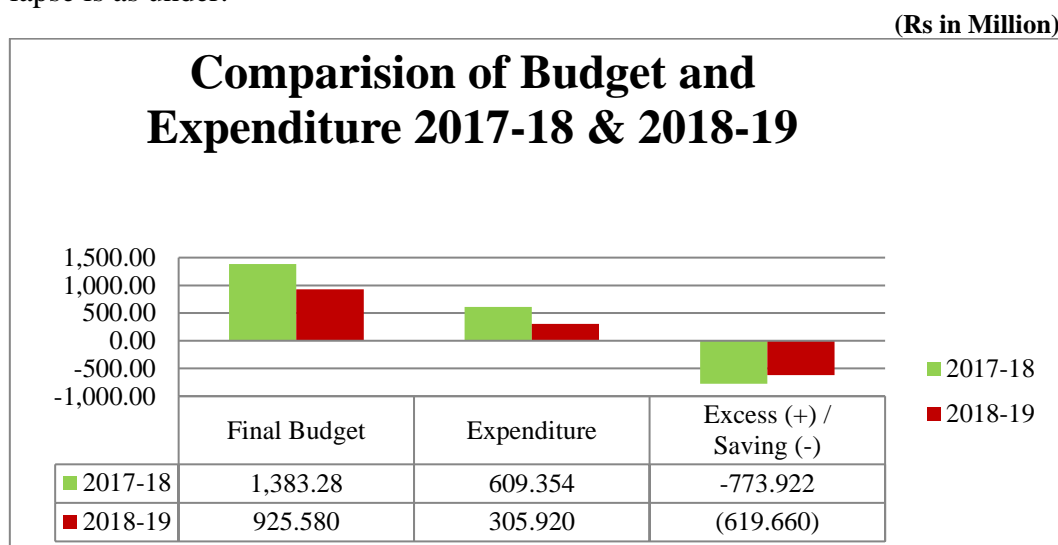
As per Accounts 2018-19 of the District Council, Vehari, total budget (Development & Non development) was Rs 925.580 million. Against the final budget, total expenditure of Rs 305.920 million was incurred by the District Council during July, 2018 to June, 2019. A lapse of Rs 619.660 million came to the 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 District Council (Annexure-B).

(Rs in Million)



In District Council, Vehari savings of Rs 619.660 million (65% 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 facilities to the general public.

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



There was 35% and 50% 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 619.660 million during 2018-19.

17.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 35.338 million were raised as a result of this audit. This amount also includes recoverable of Rs 11.693 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs in million)
1	Non-production of record	9.859
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	13.786
A	HR / employees related irregularities	-
B	Procurement related irregularities	-
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	11.693

Sr. No.	Classification	Amount (Rs in million)
5	Others	-
	Total	35.338

17.2.4 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	17	PAC meeting was not convened

AUDIT PARAS

17.3 Non Production of Record

17.3.1 Non production / maintenance of record – Rs9.859 million

According to Section 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, "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 Chief Officer, District Council Vehari did not produce the record of contingencies expenditure, tree registers, tree damage reports, record of dry tree and machinery amounting Rs. 9.859 million during 2018-19. The record of expenditures and receipt heads despite various verbal and written requests were not produced. The detail is as under:

(Rs in Million)

Head	Urban Characteristics			Total
	UC-2 Jalla Jeem	UC-3 Karam Pur	UC-4 Water Supply Schemes	
Stationary	36,439	-	-	0.036
Cost of Others	99,500	21,931	-	0.121
Others	460,494	635,564	292,811	1.389
Repair of Machinery & Equipment's	254,545	558,709	973,039	1.786
POL	-	-	-	0.075
Electricity	679,870	-	5,845,905	6.526
Total	1,530,848	1,216,204	7,111,755	9.859

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 9.859 million.

The matter was reported to the Chief Officer of District Council in March, 2020 but no reply was submitted. However, DAC meeting was not convened by

the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No. 31]

17.4 Procedural Irregularities

17.4.1 Irregular execution of maintenance works- Rs 9.600 million.

According to Rule 13 of Works Rule 2017, an estimate for maintenance work shall lapse on the expiry of the relevant financial year.

Chief Officer and District Officer (Infrastructure), Vehari, executed repair works costing Rs 9.600 million on expired estimates during 2018-19. The estimates were prepared and administrative approval was accorded on 30.12.2017. Technical sanctions on the basis of estimates were accorded during 2017. But the works were executed during 2019. The incurring of expenditure on expired estimates resulted in irregular expenditure.

(Rs in Million)

Sr. No.	Name of Scheme	Name of Contractor	Admn Approval	Work order Date No.	Work order Date	Estimated Cost
1	Rehabilitation, Repair & Construction of Culverts Slab, Sewerage Drainage etc Tehsil Burewala	Muhammad Imran	30.12.2017	414	17.06.2019	1.000
2	Rehabilitation, Repair & Construction of Culverts Slab, Sewerage Drainage etc Tehsil Vehari	Ghulam Mustafa	30.12.2017	414	17.06.2019	1.000
3	Rehabilitation, Repair & Construction of Culverts Slab, Sewerage Drainage etc Tehsil Mailsi	Azeemia Construction	30.12.2017	414	17.06.2019	1.000
4	Procurement & Repair of Furniture Vehari Lodge District Council Vehari	M. Aqeel Asif	30.12.2017	414	17.06.2019	0.800
5	Improvement / Repair of Vehari Lodge District Council Vehari	Ahmad & Brothers	30.12.2017	414	17.06.2019	1.500
6	Rehabilitation / Repair of Residences, Quarter & Const. of Tuff Tile District Council Colony Vehari	IBM Construction	30.12.2017	414	17.06.2019	2.300
7	Improvement of Hall, Chairman Complex & Offices District Council Vehari	Greenland Enterprises	30.12.2017	414	17.06.2019	1.000
8	Special Repair / Improvement of Mosque Al-Qadar District Council Vehari	Hafiz Muhammad Adeel	30.12.2017	414	17.06.2019	0.500
9	Special Repair / Improvement of District Council Colony Mosque Vehari	Muhammad Saleem	30.12.2017	414	17.06.2019	0.500
Grand Total						9.600

Due to weak financial management, works were executed on expired estimates.

Execution of works on expired estimates resulted in irregular expenditure of Rs 9.6 million.

The matter was reported to the Chief Officer of District Council in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No. 25]

17.4.2 Irregular expenditure without open competition – Rs 4.186 million

According to Rules 9 and 12 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. 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.

Chief Officer, District Council, Vehari incurred expenditure of Rs 4.186 million for national celebration and sports activity during the financial year 2018-19. All the expenditures were incurred by splitting the value of indents to avoid the tenders and without maintaining of relevant record. The detail is given as under:-

(Amount in Rs)

Cash Book Voucher No	Particular	Name Of Co.	Invoice # & Date	Amount
201/Sept-2018	Shields on 14th August	Muhammad Ayub Butt	18.08.2018	0.898
167/Sept-2018	Programme on 14th August	Muhammad Ayub Butt	15.08.2018	1.490
168/Sept-2018	Shamianas on 14th August	Abdul Hameed	20.08.2018	0.383
Total				2.771

Due to weak internal controls and financial indiscipline, procurements were made without open competition and advertisement.

Procurements without open competition and advertisement resulted in irregular/uneconomical expenditure amounting to Rs 4.186 million.

The matter was reported to the Chief Officer of District Council in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para: 12,13]

17.5 Value for Money and Service Delivery Issues

17.5.1 Non recovery of fee from illegal housing colonies – Rs 7.350 million

According to rule 4 (d) of Punjab Private Site Development Schemes (Regulation) Rules 2005, the development authority or scrutiny committee, as the case may be, shall examine the application keeping in view that the minimum area of the scheme is not less than 160 kanals. Furthermore, according to rule 60 (a) of 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 twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

The DO (P&C), District Council Vehari did not recover map fee, conversion fee and security fee amounting Rs.7.350 million from the owners of private housing colonies/ LSD situated in jurisdiction of District Council Vehari during 2018-19. The owners were running their business without approval of schemes but DO (P&C) did not take any action.

Due to weak financial management, illegal housing schemes were running their business without approval and payment of Scrutiny fee, map fee & conversion fee.

Non-recovery of government revenues resulted in loss of Rs. 7.350 million.

The matter was reported to the Chief Officer of District Council in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No. 02]

17.5.2 Less receipt of fee from the owner of commercial buildings – Rs 4.343 million

According to Gazzated notification of District Council Vehari, No. 675/DCV dated 12.10.2017, Map fee / Building fee rate for Petrol pump, CNG Pump, LPG Station, Service Station is Rs.2,000 per marla, and NOC fee for petrol pump, CNG pump and LPG station is Rs 30,000. According to Rule 60(1)(a) 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 5 percent if value of land is less than one million rupees, 10 percent if value of land is from one million rupees to ten million rupees and 20 percent if value of land is more than ten million rupees.

Chief Officer District Council Vehari approved LPG station and marriage hall and received less fee Rs 4.343 million. The rate of LGP station approval was Rs 2,000 per marla but charged Rs 12 per sft. Similarly, marriage hall was approved by applying off road rates instead of on road rates. This resulted in less receipt of fee.

Due to weak financial control, less rates of fee was charged.

Charging of less rates of fee resulted in loss to government Rs 4.343 million.

The matter was reported to the Chief Officer of District Council in March, 2020 but no reply was submitted. However, DAC meeting was not convened by the PAO despite repeated efforts made by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para No.1,3]

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Annexure-A
Part-I

**Memorandum for Departmental Accounts Committee Paras Pertaining to
the Audit Year 2019-20**

District Council, Bahawalnagar

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
1	Chief Officer District Council, BWN	5	Non accountal of property by the District Council	243.135
2		6	Receipt of income without maintaining Demand & Collection Registers	3.107
3		7	Un-authorized expenditure on urban union councils	31.6
4		8	Irregular approval of budget	855.41
5		10	Payment of leave encashment without provision of leave account	3.371
6		11	Un-authorized sanctioning of expenditure	0.856
7		12	Excessive expenditure on photocopies and non-deduction of PST	0.56
8		16	Non-maintenance of separate books of accounts and classified accounts of expenditure	348.227
9		21	Loss due to excessive expenditure on holiday allowance	0.829
10		23	Doubtful expenditure on holding of sessions	0.617
11		24	Doubtful expenditure on repair of vehicles	0.756
12		33	Excess / overpayment due to non-observing OGRA Rates	0.064
13		34	Purchase of POL from unregistered petrol pump	1.38
14		37	Loss due to payment of excess Quantities of Mild Steel Fabrication	0.113
15		38	Overpayment due to non-reduction of composite rates of concrete	0.058
16		42	Overpayment due to charging excess rates of bitumen	0.7
17		44	Un-authorized expenditure without approval of Administrator	55.983
18		45	Loss due to excess payment of rates and quantities to the contractors	0.152
19		46	Un-authorized execution of Development work without obtaining Revised Administrative Approval	10.28
20		47	Irregular payment of pay and allowances without obtaining LPC	1.331
21		48	Irregular execution of work without preparation of rough cost estimate	-
22		49	Non reconciliation of receipts	30.106

District Council, Bahawalpur

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
1	Chief Officer	2	Unjustified expenditure out of District Council Fund	31.175
2		10	Expenditure on execution of works without authenticity of Lay Out/ Site Plans	69.420

Sr. No.	DDOs	Para No.	Subject	Amount
3		12	Unjustified expenditure on RCC work	5.955
4		14	Non-obtaining of CDRs of Additional Performance Securities	6.942
5		15	Unjustified revision of Administrative Approvals and TS Estimates	1.280
6		17	Irregular execution of work due to non revision of work orders	8.000
7		21	Loss due to excess payment on account of non deduction of Shrinkage from earthwork	0.239
8		23	Unjustified utilization of saving from developments schemes	1.214
9		24	Irregular payment of works without observing the requirement	69.420
10		26	Irregular payment of holiday allowance	0.478
11		28	Non-maintenance of Separate Books of accounts and classified accounts of expenditure	-
12		30	Unjustified expenditure on Earth Work –	1.082
13		32	Unjustified payment on account of construction of metaled road	5.172
14		34	Refund of securities to contractors without physical inspection at site	1.007
15		37	Over payment of electricity charges	0.077
16		39	Irregular execution of work without preparation of PC-I/ rough cost estimate	13.334

District Council, Rahim Yar Khan

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
1	Chief Officer District Council, RY Khan	3	Overpayment due to non-reduction of composite rates of concrete	0.123
2		6	Unauthorized payment of personal allowance as pay and overpayment of P.C 40%	0.355
3		8	Loss of license fee due to non-conducting survey and less recovery – Rs 4.342 million	4.342
4		9	Doubtful consumption of POL – Rs 1.054 million	1.054
5		10	Irregular payment of arrears of pay and allowance without allocation of additional budget million	1.96
6		11	Excess payment of carriage due purchase of T.S.T material from far quarry	0.253
7		13	Loss due to non-recovery of professional tax	0.417
8		15	Loss due to non-revision of lease rent as per assessment –	0.577
9		17	Concealment of income of advertisement fee – Rs 12.699 million	12.699
10		18	Overpayment due to charging of excess rate on wrong analysis basis	0.079
11		22	Over payment on account of contribution to PLGB	0.056
12		24	Loss due to purchase at higher rates	0.078
14		25	Irregular expenditure due to non-compliance of PPRA Rules	0.247
15		26	Non-maintenance of DDO wise annual accounts and books of accounts	807.158
16		28	Non conducting of annual stock taking	-
17		31	Loss due to non-realization of different fees	-

Sr. No.	DDOs	Para No.	Subject	Amount
18		35	Loss in conversion / commercialization fee due to non-classification of land	-
19		36	Loss due to payment of excess quantities of mild steel fabrication	0.506
20		38	Doubtful expenditure on repair of vehicle	0.394
21		39	Doubtful expenditure on fair and exhibition	0.145
22		40	Irregular expenditure due to non-compliance of PPRA Rules	0.526

District Council, Dera Ghazi Khan

(Rupees in million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Dera Ghazi Khan	4	Non recovery of advertisement fee due to poor performance	6.605
2		11	Overpayment on account of purchase of Land	0.526
3		13	Doubtful consumption of POL	2.009
4		19	Non-reconciliation of tax on transfer of immovable property	82.879
5		20	Un-authorized drawal of pay without sanctioned posts	0.622
6		22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.093
7		23	Overpayment due to unjustified applying of MRS rate	0.358
8		24	Overpayment due to allowance of unjustified Compaction	0.361
9		25	Non deduction of income tax from the contractor bills	0.328
10		27	Un-authorized expenditure for self-projection	0.589
11		29	Doubtful Purchase and consumption of stores without stock entry	1.915
12		32	Un-Justified Expenditure against Chief Minister Punjab	0.135
13		33	Loss to government due to non relaying of dismantled material as sub base coursers.	0.966
14		34	Un-justified payment of Punjab sales tax	0.858
15		35	Non-recovery due to non reducing of brick rate	0.395
16		36	Overpayment due to utilization of local billet tuff tile pavers	0.105
17		37	Overpayment due to application of irrelevant MRS item	0.078

District Council, Layyah

(Rupees in million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Layyah	12	Loss due to non-recovery of conveyance allowance from employees allotted motorcycle	0.079
2		13	Recovery of irregular drawl of arrears of Pay and Allowances without performing duties in District Council	0.779
3		14	Un-Authorized Payment of Conveyance Allowance to the employees residing within work premises	0.325
4		15	Loss to Government due to non-recovery of penal rent from the unauthorized occupants of Govt. residences	0.272
5		16	Unauthorized payment of Pay And Allowances during absent period	0.364
6		20	Unjustified expenditure of POL	0.406
7		21	Unauthorized drawl on account of POL	0.062

Sr. No.	DDO	Para No.	Subject	Amount
8		22	Unjustified Expenditure without advertisement and on PPRA	3.654
9		23	Doubtful Purchase and consumption of Stores without stock entry	1.511
10		24	Unjustified and Irregular expenditure on sports and cultural activities and jeep rally	1.700
11		28	Unjustified provision of excess carriage/lead of crushed stone for double/ triple surface treatment and loss to Govt.	0.106
12		29	Overpayment on account of use of local sand	0.042
13		32	Non reducing of brick rate and loss to Govt.	0.628
14		33	Overpayment due to non Deduction of shrinkage in earth work	0.671
15		34	Non execution of contract resulting loss to Government	0.047
16		35	Non-recovery of departmental charges from deposit work	0.782
17		36	Non collection of professional tax	0.0445

District Council, Muzaffar Garh

(Rupees in million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Muzaffargarh	2	Unauthentic expenditure on POL for tractor	0.314
2		5	Unjustified expenditure on shopping bags	0.960
3		6	Un-authentic expenditure on generators	0.814
4		7	Un-authentic expenditure due to utilization of vehicle without any purpose	0.783
5		8	Irregular expenditure on iron cross without receipt of store	2.342
67		11	Irregular expenditure on repair of Machinery	1.588
8		12	Unauthentic expenditure on photocopies	0.492
9		13	Un-justified expenditure on Jashan-e-Eid Milad Nabi	1.463
10		14	Loss to District Council due to incurrence of expenditure on cattle market	0.730
11		15	Unjustified expenditure on Sports	2.145
12		16	Unauthentic expenditure on Thal Jeep Raily	1.100
13		17	Unauthorized expenditure on sanitation by rented tractor	0.299
14		19	Fraudulent expenditure on Jashan-e- Azadi	2.395
15		20	Overpayment due to non-deducted of steel from RCC work	0.027
16		21	Recovery due to unjustified payment of contractor profit and overhead charges	0.354
17		22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.121
18		23	Overpayment due to allowing of unjustified items of earth	3.528
19		28	Reduction of revenue in the revised budget estimates and loss in actual receipts	24.621
20		31	Un-authentic expenditure on purchase of CCTV cameras	0.857
21		37	Loss on account of house rent	0.726
22		38	Non maintenance of security deposit register	21.395
23		40	Loss due to non-recovery of conveyance allowance	0.565

District Council, Rajanpur

(Rupees in million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Rajanpur	5	Unauthorized expenditure on store Items without tender dvertisement	1.606
2		6	Un authorized and doubtful payment against tentage	0.097
3		10	Un-justified payment of Sub Base and Base Course Material without Quality Testing Report	8.605
4		11	Loss to Government due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	0.110
5		13	Overpayment due to non deduction of shrinkage in earth work	0.343
6		16	Recovery of unauthorized payment of conveyance allowances to the employees residing within work premises	0.060
7		19	Recovery on account of CA,HRA and other allied charges	0.394
8		20	Payment without measurement	0.493
9		23	Unjustified payment of electricity bills to MEPCO	0.602
10		24	Non proof of consumption of POL	0.131
11		25	Doubtful and Irregular Expenditure without calling tenders	1.942
12		32	Non deposit/Retention of Provincial Sales Tax, Income Tax and Sales tax	0.441
13		33	Unauthorized and Non accountal, Consumption of Store	0.784

District Council, Chiniot

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
	Chief Officer, District Council, Chiniot	7	Non-transfer profit earned on bank accounts	1.140
		9	Irregular payment of honoraria to members	0.060
		10	Payment for RCC work without testing	0.962
		11	Payment to contractors beyond the estimated provisions of civil works	0.558
		12	Poor management and safeguarding the Local Government Property	-

District Council, Faisal Abad

(Rupees in million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Faisal Abad	5	Irregular revision of budget	-
2		7	Irregular expenditure due to defective tendering process	-
3		8	Loss due to procurement of bitumen from Karachi instead of Attock	1.063
4		10	Unauthorized award of civil work	12.000
5		11	Irregular utilization of Development works	19.200
6		13	Unjustified payment on account of lead for transportation of earth work	2.604
7		15	Undue favour to the contractor due to non-obtaining of additional performance security	0.841
8		16	Non-conducting of building inspection fee during construction	-
9		17	Non-credit of lapsed deposit of Revenue	0.634

Sr. No.	DDO	Para No.	Subject	Amount
10		18	Less recovery of License Fee of profession and trade against budgeted survey/targets	0.473
11		19	Non-recovery of renewal fee with penalty	0.360
12		20	Over payment due to non- deduction of road crust	0.235
13		21	Improper maintenance of log books	-
14		22	Non-implementation of penalty for delay in completion of works	0.070
15		23	Less recovery of income tax	0.063
16		24	Over payment due to payment of shrinkage	0.045

District Council, Jhang

(Rupees in million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer, District Council,	8	Non-recovery of water rate charges	0.764
2		10	Non-credit of profit to District Council Fund	3.114
3		12	Less charging / collection of Advance Income Tax	0.753
4		13	Excess payment to the supplier	0.052
5		16b	Non-recovery of composition fee from the owner of housing society	0.185
6		18	Non-forfeiture of bid security due to non-commencement of works	0.171

District Council, Jhang

(Rupees in million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer, District Council, Toba Tek Singh	06	Non-obtaining of additional performance security	0.962
2		13	Loss due to adoption/provision of expensive option in technical estimate	0.148
3		14	Non-imposition of penalty for non-completion of works	0.700
4		16	Non-auction of dried trees and dismantled material	14.325
5		17	Non-deduction of Income Tax	0.018
6		18	Excess payment due to non-deduction of quantity of road crust	0.300
7		19	Non-credit of bank profit to District Council Fund	3.828
8		21	Non-reconciliation of TTIP receipts with Revenue Department	185.492
9		23	Non-verification of status and non-utilization of properties on more than 34 acres	-
10		24	Non-reconciliation of accounts of receipts and expenditure	-

District Council Khanewal

(Rs in Million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief officer District Council	4	Unauthorized approval of map due to short area of open place/ park resulted undue benefit to the owner Rs 19.680 million	19.68
2		10	Non deduction of liquidated damages Rs0.29 million and obtaining of proof of deposit of GST amounting to Rs1.404 million	0.29
3		12	Loss to MC due to payment of excess rates of POL to Petrol Pump owner recovery thereof – Rs 887,530	0.887

Sr. No.	DDO	Para No.	Subject	Amount
4		13	Unauthorized payment without approval of rate analysis Rs 0.962 million	0.962
5		14	Overpayment due to payment with incorrect rates	0.833
6		16	Non reconciliation of mutation & registration fee – Rs 222.293 million	222.293
7		18	Loss to government due to non-fixing of pay on initial stage and recovery thereof Rs –	1.257
8		22	Non reconciliation of Receipts – Rs 645.998 million	5
9		23	Irregular payment of advances to Zila Council Employees Rs 5.0 million	0
10		24	Issuance of notice to building owners having fake numbers	7.59
11		25	Illegal occupation of Zila Council Land valuing Rs 7.590 million	0.259
12		27	Unjustified payment of earth work without recording of levels and cross section area - Rs 0.259 million	0.927
13		28	28. Splitting of expenditures amounting to Rs 0.927 million	0.927

District Council Lodhran

(Rs in Million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Lodhran	1	Charging of expenditure without observing Chart of Accounts - Rs 256.829 million	256.829
2		2	Non-reconciliation of recovery of tax on transfer of immovable property – Rs 146.739 million and Unjustified Difference –Rs.11,488 million	146.739
3		5	Non-Recovery/Less Recovery of Conversion Fee, Map Fee and design fee – Rs9.791 million	9.791
4		9	Loss to government due to less recovery of tender fee – Rs 0.878 million	0.878
5		10	Non-obtaining of mortgage deed of 20% saleable area - Rs 17.755 million	17.755
6		11	Irregular expenditure by quotations on civil works without technical sanction of competent authority - Rs 0.962 million	0.962
7		13	Unjustified Delay in Approval of Maps and Processing of Applications	0
8		14	Doubtful use of POL in Sucker Machine without record of complaints – Rs 4.992 million	4.992
9		15	Irregular expenditure due to misclassification – Rs132.345 million	132.345
10		17	Non-Collection of Proof of Deposit of GST & PST – Rs. 471,499	0.471

Sr. No.	DDO	Para No.	Subject	Amount
11		18	Loss due to deterioration of assets without utilization – Rs 6.00 million	6
12		20	Non-recovery of professional tax – Rs 57,000	0.057
13		21	Non preparation of monthly progress report of works - Rs. 65.574 million	65.574
14		23	Unauthorized payment of tuff pavers without invoices of purchase from approved manufacturer and test reports – 1.868 million	1.868
15		24	Irregular payment of tuff tile work without Observing Approved Estimate– Rs. 385,919	0.386
16		25	Substandard Execution of Work costing Rs 3.228 Million, besides Recovery – Rs 102,146	0.102
17		26	Overpayment due to payment of excess rates of Equipment – Rs 189,672	0.189
18		27	Likely misappropriation of funds by the DDOs without maintenance of cash book and vouched account – Rs 256.915 million	256.915
19		28	Doubtful repair of vehicles – Rs 1.188 million	1.188
20		29	Doubtful / Uneconomical purchase - Rs 275,677/-	0.276

District Council Multan

(Rs in Million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Multan	1	Charging of expenditure without observing Chart of Accounts - Rs 509.890 million	509.89
2		2	Defective maintenance of annual appropriation accounts - Rs 413.371 million	413.371
3		3	Unjustified excess payment of scarifying old surface - Rs 65,733	0.66
4		9	Loss due to less-recovery of tender fee – Rs 1.215 million	1.215
5		11	Unauthorized payment of tuff pavers without invoices of purchase from approved manufacturer and test reports - Rs 7.038 million	7.038
6		12	Excess payment of bricks without ensuring quality - Rs 2.066 million	2.066
7		14	Irregular expenditure and over payment of taxes - Rs 225,792	0.226
8		15	Unauthorized refund of security deposit before prescribed period - Rs 1.250 million	1.25
9		16	Irregular expenditure due to procurement from doubtful firm - Rs 1.761 million	1.761

Sr. No.	DDO	Para No.	Subject	Amount
10		17	Charging of expenditure without maintenance of record – Rs 509.890 million	509.89
11		18	Irregular expenditure due to misclassification – Rs 271.896 million	271.896
12		24	Loss due to non-auction of collection rights of advertisement fee – Rs 27.382 million	27.382
13		29	Non-maintenance of record and short recovery - Rs 62,000	0.62
14		30	Non-reconciliation of recovery of tax on transfer of immoveable property – Rs 525.093 million	55.093
15		31	Non-recovery from the defaulters of license fee on professions – Rs 1.831 million	1.831
16		32	Non-recovery of advertisement fee – Rs 28.602 million	28.602
17		35	Recovery due to use of local sand - Rs 81,476	0.081
18		36	Unauthorized payment without approved market rate analysis – Rs 0.838 million	0.838
19		38	Excess payment of earth and non-deduction of cost of shuttering – Rs 32,536	0.032
20		40	Unjustified expenditure on POL of machinery and vehicle without average consumption certificate – Rs 1.395 million	1.395
21		42	Doubtful difference of income between appropriation accounts and record of rent of shops - Rs 379,110	0.379
22		43	Loss due to non-recovery of rent of house / panel rent – Rs 136,152	0.136

District Council Pakpattan

(Rs in Million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Pakpattan	8	Non imposition of penalty for non-completion of works within stipulated period – Rs 0.908 million	0.908
2		13	Non-reconciliation of accounts of receipts and expenditure	0
3		16	Non-collection of proof of deposit of General Sales Tax and doubtful payment of Punjab Sales Tax and Income Tax on services and supplies– Rs 1.248 million	1.248
4		19	Non deduction of professional tax Rs 85,000	0.019
5		20	Pooling of contractors with connivance of executive – Rs 174.940 million	174.94
6		21	Doubtful consumption of POL –Rs 1.379 million	1.379
7		23	Mis-procurement of sewer safety equipment for UC Qaboola Sharif – Rs 0.503 million	0.503

Sr. No.	DDO	Para No.	Subject	Amount
8		26	Loss due to non-safeguarding of Jeep Pothohar PK 592	0
9		27	Defective detailed estimates of scheme providing and laying of tuff tile street Misali Zikria school wali chak No.147/EB Rs 400,000- Recovery of Rs 39,155	0.4
10		30	Unauthorized construction of building for educational use without payment of fee - Rs 0.178 million	0.178
11		32	Non-deduction of cost of old material –Recovery of Rs 28,057	0.028
12		33	Excess payment due to non-deduction of earth work under the drain Rs 14,692	0.014
13		34	Non-achievement of budgeted targets of revenue	0
14		35	Overpayment due to non-deduction of shrinkage in the earth work for bank measurements – Rs 20,190	0.02
15		36	Non-auctioning of dry trees and old parts of machinery	0
16		37	Non-maintenance of record of assets and non-conducting of stock taking of moveable and immoveable property	0
17		38	Non-conducting of annual inspection of accounts	0

District Council Sahiwal

(Rs in Million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Sahiwal	1	Less charging / collection of advance Income Tax – Rs 485,200	0.485
2		5	Undue retention of Advance Income Tax collected on behalf of Federal Government – Rs 835,400	0.835
3		7	Non reconciliation of mutation & registration fee – Rs 161.049 million	161.049
4		12	Irregular payment of honorarium Rs 245,000	0.245
5		13	Irregular issuance of cheques of contingencies in the name of DC employees instead of suppliers – Rs 535,735	0.536
6		14	Unauthorized Payment of Contractor Profit and Overhead Charges -	0.315
7		15	Irregular purchase from unregistered firms Rs 1.858 million and non-deposit of taxes – Rs 366,261	1.858
8		16	Loss to government due to non fixing of pay on initial stage and recovery thereof Rs –616,000	0.616
9		18	Irregular sanction of housing scheme without approval of District Planning and Design Committee Rs 538.680 million and recovery of Rs 923,000	.923

Sr. No.	DDO	Para No.	Subject	Amount
10		20	Loss due to non registration of private housing schemes – Rs 200.00 million (approx.)	200
11		24	Doubtful consumption of POL and repair of vehicles – Rs 3.958 million	3.958
12		25	Irregular expenditure due to misclassification – Rs 616,172	0.616
13		27	Irregular payment of surface treatment – Rs 9.790 million	9.79
14		28	Unjustified payment of earth work without recording of levels and cross section area - Rs 1.749 million	1.749
15		29	Irregular execution of works without maintaining history – Rs 19.273 million	19.273
16		32	Irregular payment for works executed against defective agreements – Rs 28.544 million	28.544
17		34	Non-deposit of CDRs into Government treasury – Rs 7.178 million	7.178
18		37	Misappropriation of fine amount on account of illegal cutting of trees - Rs 5.500 million	5.5

District Council Vehari

(Rs in Million)

Sr. No.	DDO	Para No.	Subject	Amount
1	Chief Officer District Council Vehari	1	Illegal processing of map application & Approval without obtaining NOC from Environmental Protection Agency (EPA) – Rs 1894.48 million	1894.48
2		2	Non-mutation of public amenities besides no entry in property register – Rs 1600.00 million	1600
3		3	Illegal Sanction to housing Schemes Instead of less transfer of Public Area / Open space etc to DC Of – Rs 263.23 million	263.23
4		7	Illegal sanction of land Sub divisions having less Public area , Park and non availability of Solid waste plot inquiry thereof – Rs 8.155 million	8.155
5		8	Misclassification of Development Expenditure of Rs 205.229 million	205.229
6		9	Non Recovery of House rent & maintenance dues , Illegally residences without allotment, from the occupants of residence of Zila Council Recovery of Rs 2.050 million.	2.05
7		10	Non Recovery of Government loss under Land Revenue Act – Rs 2.564 million	2.564
8		11	Non Auction / Non realization of Departmental income of outsource income Head of Rs 465,000/-.	0.465
9		14	irregular drawl of funds without making entry in measurement book of Rs 4.89 million	4.89

Sr. No.	DDO	Para No.	Subject	Amount
10		15	Less Deduction of Government Taxes of Rs 321,918/	0.322
11		16	Non Taken of Time Extension Form the House and non imposition of Plenty Rs 175,740	0.176
12		17	Less payment of PRA Charges and not inclusion in the Rough Cost estimates of Rs 1.35 million	1.35
13		18	Substandard Execution of Work of tuff tile and Excess Payment to Contractor due to paying excess rates of tuff tile to the self favored contractor Rs 2.64 million	2.64
14		19	Irregular payment of tuff tile due to non providing proof of approved manufacture RS 2.64	2.64
15		20	Unauthorized expenditure on Repair of civil works Beyond Delegation Powers and payment without completion certificate of Rs 7.586 million	7.586
16		21	Unjustified uneconomical doubtful quotations work of civil work without having photographs, splitting up of vouchers in order to avoid advertisement & tendering process RS 7.586 MILLION	7.586
17		22	Misclassification of expenditure of Rs 1.05 million	1.05
18		23	Non Taken of Time Extension Form the House and non imposition of Plenty / LD charges of Rs 225,000	0.225
19		24	Non Deduction of Government 1/5 th Sales Taxes at source of Rs 425,523	0.425
20		26	Irregular Purchase Of Different Store items Like Furniture, Submersibles pumps From the Contractor of Rs.0.261 Million	0.261
21		27	Doubtful Measurement as well as Payment of Steel in Absence of Steel Test Reports and Bar-binding Schedule – Rs 189,542	0.189
22		28	Fraudulent Drawl of Payment against unsupplied items of – Rs 119,100	0.119
23		29	Irregular issuance of POL BY the Non Gazzated Officials of Rs 2.556 million	2.556
24		30	Doubtful Consumption of POL in Sewer Jetting & Succer Pump Rs 2.42 million	2.42
25		32	Doubtful & Irregular Expenditure on Running of Disposal without maintenance of Log book of RS 947,925	0.948
26		33	Irregular drawl of funds without making entry in measurement by uc tibba sultan pur RS 668,186	0.668
27		34	Excess Drawl of Transfer TA Grant of Rs 43,200	0.043

**Memorandum for Departmental Accounts Committee Paras
Pertaining to the Audit Year 2018-19**

Bahawalpur Region

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
1	Chief Officer, DC, Bahawalnagar	2	Non collection of fee and taxes due late sanctioning of schedule of fee and taxes	2.877
2		3	Unauthorized payment of Pension Contribution of employees of other departments	11.695
3		4	Non conducting of annual stock taking	0
4		10	Non-maintenance of DDO wise annual accounts and books of accounts	529.327
5		16	Less deposit of pension contribution	6.235
6		18	Doubtful expenditure on scheme	2.32
7		21	Non-recovery of building plan fee	0.709
8		23	Loss to government due to non-collection of shop sign board fee	0.236
9		24	Doubtful expenditure on scheme	6.193
10		28	Doubtful expenditure on repair of vehicles / tractors etc.	0.448
11		29	Doubtful expenditure without demand on purchase of different items	1.921
12		33	Doubtful purchase and consumption of strychnine powder loss to Govt	0.098
13		34	Irregular expenditure on cabin offices and renovating of rooms	1.172
14		37	Overpayment due to non-reduction of composite rates of concrete	0.089
15		38	Loss due to excessive expenditure on holiday allowance	0.607
16		39	Excess payment of earth work by taking lump sum without minimum slope	3.637
17		41	Doubtful expenditure on scheme	0.946
18		42	Shortage of vehicles of Rs 10.000 million (App.)	10
19		43	Excess / overpayment due to non-observing the OGRA Rates	0.075
20		44	Loss due to purchase at higher rates	0.119
21		46	Doubtful expenditure due to dateless of bill of same serial No.	0.291
22		49	Loss to Govt. due to Non deduction of Conveyance Allowance	0.321
23		50	Non-Curtailment of budget up to 15%	1.129

Sr. No.	DDOs	Para No.	Subject	Amount	
24		56	Unauthorized executions and payment of items in excess of TS estimate	0.118	
25		58	Non-recovery from contractor due to use of substandard Bricks	3.892	
26		60	Irregular Execution of work due to Non-Preparation of PC-I	302.748	
27		61	Excess payment due to use of undersize bricks	2.655	
28		64	Loss due to payment of excess quantities of Mild Steel Fabrication	0.661	
29		65	Loss due to non-recovery of fees from illegal private housing schemes	0	
30		66	Excess payment due to use of undersize bricks	0.115	
31		68	Loss due to less receiving of fee land sub division	0.216	
32		74	Doubtful expenditure due to complaint of under mentioned schemes	0.4	
33		75	Irregular promotions in District Council Bahawalnagar of	0	
34		76	Loss to government due to non-recovery from illegal occupants and legal residents of designated residencies	2.538	
35		77	Loss to Govt. due to unjustified payment of irrelevant allowances	0.081	
1		Chief Officer, DC, Bahawalpur	3	Irregular expenditure without maintenance of cash book and understatement of budget and expenditure	203.273
2			9	Non-Preparations/non provision of reconciled expenditure Statements and Receipt Statements	0
3	10		Loss to DC funds due to realization of Map Fee of less Area	0.715	
4	12		Non submission of monthly progress report by DO (I&S) regarding development Schemes	0	
5	13		Doubtful consumption of POL of Sucker machine	1.532	
6	16		Doubtful expenditure on account of POL and recovery thereof	0.065	
7	19		Irregular advertisements due to no advertisements in English newspapers	0	
8	22		Irregular expenditure of sports activities without observing PPRA Rules	0.667	
9	23		Doubtful drawl of funds on bogus documents	0.03	
10	25		Non verification of stores and property by the Local Government	0	
11	27		Non deposit of CDRs of additional performance security	1.885	
12	28		Irregular execution of works due to agreement after/before completion of works	13.9	
13	29		Doubtful expenditure on account of development	1	
14	30		Irregular expenditure on development works on the basis of void agreements	4.4	

Sr. No.	DDOs	Para No.	Subject	Amount
15		31	Doubtful execution of development works	1
16		36	Irregular execution of works without obtaining NOC from District Government	118.332
17		37	Doubtful expenditure on account of earth filling	21.408
18		38	Non-Recovery of Professional Tax	1.55
19		40	Irregular expenditure on account of Repair of various items including Vehicles	1.533
20		41	Irregular use of savings from Development works	13.024
21		42	Loss due to unjustified revision of TSEs	0.147
22		45	Likely misappropriation due to improper maintenance of stock registers and non-maintenance of sub-stock registers	0
1	Chief Officer, DC, Rahim Yar Khan	1	Loss due to non-deductions / utilization of dismantled material in sub base	0.083
2		2	Loss due to allowing purchase of T.S.T material from far quarry.	0.257
3		5	Loss due to non-recovery of professional tax	0.61
4		6	Loss due to payment of unnecessary development expenditure	0.04
5		9	Loss due to encroachment of commercial land	16.35
6		10	Loss due to non-opening of "Corporate Premium Account" or "Profit Bearing Account"	0.083
7		12	Loss due to misappropriation of tender fee	0.583
8		13	Loss due to Non-Deposit of Sale Proceed of Used Mobil.	0.02
9		15	Loss due to misappropriation under the head of "fair & exhibition"	0.897
10		19	Loss due to doubtful consumption of POL	0.931
11		24	Non maintenance of record of assets.	0

Dera Ghazi Khan Region

(Rupees in million)

Name of formations	Sr. No.	AP No.	Subject	Amount
District Council Dera Ghazi Khan	1	4	Non recovery of advertisement fee due to poor performance	6.605
	2	11	Overpayment on account of purchase of Land	0.526
	3	13	Doubtful consumption of POL	2.009
	4	19	Non-reconciliation of tax on transfer of immovable property	82.879
	5	20	Un-authorized drawal of pay without sanctioned posts	0.622
	6	22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.093
	7	23	Overpayment due to unjustified applying of MRS rate	0.358
	8	24	Overpayment due to allowance of unjustified Compaction	0.361

Name of formations	Sr. No.	AP No.	Subject	Amount
	9	25	Non deduction of income tax from the contractor bills	0.328
	10	27	Un-authorized expenditure for self-projection	0.589
	11	29	Doubtful Purchase and consumption of stores without stock entry	1.915
	12	32	Un-Justified Expenditure against Chief Minister Punjab	0.135
	13	33	Loss to government due to non relaying of dismantled material as sub base coursers.	0.966
	14	34	Un-justified payment of Punjab sales tax	0.858
	15	35	Non-recovery due to non reducing of brick rate	0.395
	16	36	Overpayment due to utilization of local billet tuff tile pavers	0.105
District Council Layyah	17	37	Overpayment due to application of irrelevant MRS item	0.078
	18	12	Loss due to non-recovery of conveyance allowance from employees allotted motorcycle	0.079
	19	13	Recovery of irregular drawl of arrears of Pay and Allowances without performing duties in District Council	0.779
	20	14	Un-Authorized Payment of Conveyance Allowance to the employees residing within work premises	0.325
	21	15	Loss to Government due to non-recovery of penal rent from the unauthorized occupants of Govt. residences	0.272
	22	16	Unauthorized payment of Pay And Allowances during absent period	0.364
	23	20	Unjustified expenditure of POL	0.406
	24	21	Unauthorized drawl on account of POL	0.062
	25	22	Unjustified Expenditure without advertisement and on PPRA	3.654
	26	23	Doubtful Purchase and consumption of Stores without stock entry	1.511
	27	24	Unjustified and Irregular expenditure on sports and cultural activities and jeep rally	1.700
	28	28	Unjustified provision of excess carriage/lead of crushed stone for double/ triple surface treatment and loss to Govt.	0.106
	29	29	Overpayment on account of use of local sand	0.042
	30	32	Non reducing of brick rate and loss to Govt.	0.628
	31	33	Overpayment due to non Deduction of shrinkage in earth work	0.671
	32	34	Non execution of contract resulting loss to Government	0.047
	33	35	Non-recovery of departmental charges from deposit work	0.782
34	36	Non collection of professional tax	0.0445	
District Council Muzaffargarh	35	2	Unauthentic expenditure on POL for tractor	0.314
	36	5	Unjustified expenditure on shopping bags	0.960
	37	6	Un-authentic expenditure on generators	0.814
	38	7	Un-authentic expenditure due to utilization of vehicle without any purpose	0.783
	39	8	Irregular expenditure on iron cross without receipt of store	2.342
	40	11	Irregular expenditure on repair of Machinery	1.588
	41	12	Unauthentic expenditure on photocopies	0.492
	42	13	Un-justified expenditure on Jashan-e-Eid Milad Nabi	1.463
	43	14	Loss to District Council due to incurrence of expenditure on cattle market	0.730

Name of formations	Sr. No.	AP No.	Subject	Amount
	44	15	Unjustified expenditure on Sports	2.145
	45	16	Unauthentic expenditure on Thal Jeep Raily	1.100
	46	17	Unauthorized expenditure on sanitation by rented tractor	0.299
	47	19	Fraudulent expenditure on Jashan-e- Azadi	2.395
	48	20	Overpayment due to non-deducted of steel from RCC work	0.027
	49	21	Recovery due to unjustified payment of contractor profit and overhead charges	0.354
	50	22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.121
	51	23	Overpayment due to allowing of unjustified items of earth	3.528
	52	28	Reduction of revenue in the revised budget estimates and loss in actual receipts	24.621
	53	31	Un-authentic expenditure on purchase of CCTV cameras	0.857
	54	37	Loss on account of house rent	0.726
	55	38	Non maintenance of security deposit register	21.395
56	40	Loss due to non-recovery of conveyance allowance	0.565	
District Council Rajanpur	57	5	Unauthorized expenditure on store Items without tender advertisement	1.606
	58	6	Un authorized and doubtful payment against tentage	0.097
	59	10	Un-justified payment of Sub Base and Base Course Material without Quality Testing Report	8.605
	60	11	Loss to Government due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	0.110
	61	13	Overpayment due to non deduction of shrinkage in earth work	0.343
	62	16	Recovery of unauthorized payment of conveyance allowances to the employees residing within work premises	0.060
	63	19	Recovery on account of CA,HRA and other allied charges	0.394
	64	20	Payment without measurement	0.493
	65	23	Unjustified payment of electricity bills to MEPCO	0.602
	66	24	Non proof of consumption of POL	0.131
	67	25	Doubtful and Irregular Expenditure without calling tenders	1.942
	68	32	Non deposit/Retention of Provincial Sales Tax, Income Tax and Sales tax	0.441
69	33	Unauthorized and Non accountal, Consumption of Store	0.784	

Faisal Abad Region

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
1	Chief Officer, District Council, Chiniot	6	Loss to District Council due to non re-auction of shops	0.752
2		7	Non recovery of revenue on account of lease of land and ferries	0.076
3		8	Non receipt of share of signboard fee for the year 2016-17	0.400
4		9	Non-recovery of revenue on account of rent of shops	0.53
5		10	Non-recovery of NOC fee from petrol pump	0.030

Sr. No.	DDOs	Para No.	Subject	Amount
6		11	Non-lease out of retrieved land resulting loss to District Council	0.050
7		12	Suspicious disbursement of honorarium to members of District Council	0.424
8		13	Suspicious/doubtful expenditure on the repair of transport	0.234
9		14	Non examining and recommendation of permission by District Planning and Design Committee in spite of deposit of fees	-
10		15	Undue delay in the approval of permitted uses of land	0.071
11		16	Non-maintenance of various registers	-
12	Chief Officer, District Council, Faisalabad	20	Non-credit of profit to District Council Fund	0.460
13		21	Non-forfeiture of bid security due to non-commencement of works	0.378
14		23	Loss of revenue due to non-auction of land	0.211
15		25	Excess payment due to recording of excess thickness of bricks	0.179
16		26	Excess payment by applying higher than actual rate	0.153
17		27	Less payment of Stamp Duty by the suppliers	0.140
18		28	Non-recovery of unadjusted advance payment	0.123
19		29	Excess payment of contractor's profit and overhead charges	0.082
20		30	Unauthorized payment of Conveyance Allowance	0.050
21		31	Overpayment of labour charges	0.024
22		32	Non-deduction of Advance Income Tax	0.024
23		33	Non-maintenance of assets record	-
24		34	Improper maintenance of public account of District Council, Faisalabad	-
25		35	Non-reconciliation of actual amounts of revenue and expenditure	-
26	36	Non-handing / taking over of record of trees	-	
27	Chief Officer, District Council, Jhang	28	Unauthorized payment of Conveyance Allowance	0.781
28		30	Excess payment due to recording of excess thickness of bricks	0.516
29		32	Loss to local Government due to procurement at excessive rates	0.340
30		33	Irregular expenditure against POL of vehicle	0.326
31		34	Irregular promotion of staff	0.319
32		35	Unknown whereabouts of motorcycles	0.295
33		36	Non-credit of profit to District Council Fund	0.280
34		39	Less payment of Stamp Duty by the suppliers	0.145
35		40	Unauthorized expenditure	0.011
36		41	Non-maintenance of assets record	-

Sr. No.	DDOs	Para No.	Subject	Amount
37		42	Improper maintenance of public account of District Council, Jhang	-
38		43	Unauthorized use of electricity by other office from connection of District Council	-
39	Chief Officer, District Council, Toba Tek Singh	9	Non-recovery of share of District Council from TMA	1.623
40		10	Non-recovery of House Rent Allowance and utility bill charges	0.569
41		12	Non-recovery of advance Income Tax	0.223
42		18	Non-forfeiture of advance deposited by the contractor	0.119
43		20	Less/Non-deduction of cost of old material	0.386
44		21	Non-maintenance of record of moveable / immovable property / assets register on prescribed format	-
45		22	Non-obtaining of Additional Performance Security	0.631
46		27	Infructuous expenditure on computerization of library books	0.300
47		28	Infructuous expenditure	0.148
48		30	Non-recovery of road roller charges from the contractors	0.269
49		31	Excess payment to the contractor due to charging of excess rate	0.029
50		32	Overpayment to contractors	0.029
51		33	Unauthorized collection of District Council share of TTIP	0.025
52		34	Non/less application of stamp papers/duty from contractors	0.007

Multan Region

(Rupees in million)

Khanewal			
Sr No.	Para No.	Subject	Amount
1	2	Non recovery of different fees from illegal private housing schemes	6.765
2	6	Unauthorized retention of files of commercial buildings involved commercialization fee	-
3	10	Misappropriation of confiscated items	2
4	11	Improper pursuance of court cases in the court of law	-
5	14	Non-reconciliation of mutation fee and registry fee with revenue department and leakage during 01/17 to 06/2017	288.817
6	15	Short collection of tax on immovable properties	1.134
7	16	Non reconciliation of accounts of receipts and expenditure	708.699
8	21	Non-execution of mortgage deed on account of grant of house building advance to the employees of Zila Council	2
9	24	Non production of record of contingent bills	0.895
10	25	Irregular payment of earth work	-

11	26	Irregular payment of tuff tiles and brick works	-
12	27	Misclassification of expenditure	-
13	28	Incurring of expenditure under self-control	-
14	29	Non-obtaining of additional performance securities	-
15	30	Non-deduction of Punjab Sales Tax and Income Tax	-

(Rs in Million)

Lodhran			
Sr. No.	Para No.	Subject of Para	Amount
1	22	Loss to Government due to non-auction and misappropriation of Advertisement Fee	0.637
2	24	Non-collection of revenue and arrears share from municipal committees by availing the succession rights of revenue	0.626
3	26	Irregular procurement of Rikshaws	0.294
4	27	Recovery of Below Specification Sub-Base against the Standard Specification	0.180
5	28	Unauthorized expenditure on repair of vehicle	0.168
6	29	Non-utilization of notice book bearing registered serial numbers of each notice in triplicate by building inspectors	-
7	30	Non reconciliation of receipts and expenditures and non-maintenance of separate books of accounts	-

(Rs in Million)

Multan				
Sr No.	Name of Formation	Para No.	Subject of Para	Amount
1	District Council Multan	10	Unjustified expenditure on salary and non slary expenditure of CO units and loss to District council.	237.568
2		24	Blockage of fund due to non execution/abnormal delay in development project	116.929
3		25	Non enforcement of the contract and non forfeited of securities of contractor for non completion of works.	17.189
4		23	Non Credit of Unclaimed Security into District Council fund.	8.499
5		26	Non payment of liabilities	8.459
6		11	Irregular execution of works due to non obtaining of additional performance security.	3.679
7		30	Non deduction of earth work and old material cost and recovery thereof.	0.785
8		18	Loss due to non auction of unserviceable machinery.	0.650
9		14	Irregular payment of T.A to district council member	0.429
10		29	Non Deduction of Professional tax	0.235
11		13	Loss to Distrcit Council fund due to non recovery of rent of house / panel rent.	0.227

12		12	Drawl of SSB allowance after regularization resulting overpayment of Rs. .	0.099
13		6	Less assessment and collection of conversion Fee recovery thereof .	0.115

(Rs in Million)

Pakpattan				
Sr No.	Para No.	Subject of Para		Amount
1	2	Blockage of Funds and Non-recovery of Water Rates Charges		0.347
2	6	Un-authorized Repair of Machinery and Equipment		0.160
3	10	Loss to Government due to Non-auctioning of Sullage water		0.400
4	12	Non-obtaining of original Sales Tax invoices & Non-Collection of Proof of Deposit of Sales Tax		1.252
5	14	Doubtful consumption of POL in Generator		0.482
6	15	Doubtful Expenditure on Repair of generator		0.238
7	16	Loss to government due to self-collection of Advertisement Tax		0.294
8	18	Defective detailed estimates of scheme providing and laying of tuff tile Ward No. 11 Qaboola and recovery		0.500
9	19	Overpayment due to Non-deduction of Shrinkage in the Earth Work for Bank Measurements		0.451
10	20	Loss to Government due to Non-Recovery of Tender Fee		0
11	21	Collection of tax on transfer of immovable property without any backup record / reconciliations		173.433
12	22	Excess payment due to recording of excess thickness of bricks		0.255
13	26	Loss to Government due to Non-Recovery of Professional Tax		0.188

(Rs in Million)

Sahiwal				
Sr. No.	Name of Formation	Para No.	Subject of Para	Amount
1	District Council, Sahiwal	5	Excess payment to contractor by charging excess lead for carriage of crush for Base, DST and TST	0.103
2		15	Non-finalization of the Inquiry for large Scale tampering in the tree registers of Tree Branch and suspected theft of trees	0
3		16	Irregular Drawl of Funds without Making entry in Measurement Book	0.534
4		17	Bogus consumption of POL in sucker and sewer jetting machines	0.174
5		18	Execution of works without agreement	9.7
6		22	Unjustified retention of securities outside the treasury	0.2
7		24	Unauthorized sub-letting of tehbazari Shops	0
8		25	Non-Recovery of Income Tax on Auction of Canteen	0.126

(Rs in Million)

Vehari		
Para No.	Subject	Amount
4	Unauthorized purchase of computers and loss to government	0.68
6	Non reconciliation of receipts and expenditures	0
10	Irregular withdrawal of funds without budget allocation	0.025
11	Irregular withdrawal of house rent allowance and non deduction of maintenance charge	0.041
12	Non-reconciliation of mutation & registration fee with revenue department	177.849
13	Irregular repair of vehicle by splitting	0.153
15	Loss to government due to non-deduction of taxes	1.218
17	Non-Recovery of Rent of Shops	0.055
23	Loss to government due to less charging of design & specification fee	0.425
24	Loss to government due to sanction of MAPs without registration of Architects	0.36
30	Execution of works without agreement	35.4
31	Irregular delay in acceptance of tenders	19.6
34	Unauthorized occupant of residences and recovery of house rent	0.376
35	Irregular withdrawal of excess increment and recovery thereof	0.092

Annexure-B**Detail of Expenditure****(Rupees in million)**

Sr. No.	Name of District	Budget	Expenditure	Saving
1	Bahawalnagar	1,022.680	348.227	-674.450
2	Bahawalpur	402.297	373.996	-28.300
3	Rahim Yar Khan	1,489.050	807.159	-681.890
4	Dera Ghazi Khan	792.228	340.835	-451.390
5	Layyah	676.668	224.690	-451.980
6	Muzaffargarh	740.000	338.459	-401.540
7	Rajanpur	709.000	177.585	-531.420
8	Chiniot	311.397	86.444	-224.950
9	Faisalabad	1,595.070	365.749	-1,229.320
10	Jhang	669.556	393.472	-276.080
11	Toba Tek Singh	746.220	280.888	-465.330
12	Khanewal	771.667	326.979	-444.690
13	Lodhran	312.221	256.914	-55.310
14	Multan	1,371.180	509.650	-861.530
15	Pakpattan	1,062.670	360.945	-701.720
16	Sahiwal	1,132.990	193.500	-939.490
17	Vehari	925.580	305.920	-619.660
Grand Total		14,730.460	5,691.410	-9,039.050

Annexure-1/BWN
[Para 1.4.4]

Expenditure in non-compliance of the PPRA Rules – Rs 10.651 million

(Amount in rupees)

Sr. No.	Cheque #	Date	Name of Supplier	Bill No	Date	Amount
1	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
2	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
3	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
4	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
5	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
6	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
7	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
8	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
9	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
10	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	82,225
11	8035323386	22.05.19	M/S Chaudhary Builders	Nil	25.04.19	31,625
12	0807844978	05.09.18	Asad Traders	203	18.08.18	39,840
13	8035280144	26.12.18	Chaudhary Builders	316	24.11.18	80,000
14	8035280165	27.12.18	M/S Chaudhary Builders	1102	13.09.18	42,150
12	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
13	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
14	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
15	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
16	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
17	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
18	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
19	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
20	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,225
15	8035306917	07.03.19	M/S Chaudhary Builders	823	02.02.19	86,240
16	8035306917	07.03.19	M/S Chaudhary Builders	824	02.02.19	85,000
17	08035280165	27.12.18	M/S Chaudhary Builders	988	07.11.18	82,000
18	8035293571	29.01.19	M/S Chaudhary Builders	991	19.11.18	66,950
19	8035306936	14.03.19	M/S Chaudhary Builders	Nil	06.03.19	87,507
20	8035306936	14.03.19	M/S Chaudhary Builders	Nil	06.03.19	48,800
21	8035306936	14.03.19	M/S Chaudhary Builders	Nil	05.03.19	86,150
22	8035306936	14.03.19	M/S Chaudhary Builders	Nil	06.03.19	89,360
23	8035317823	08.04.19	Chaudhary Builders	Nil	28.03.19	85,531
24	8035317823	08.04.19	Chaudhary Builders	Nil	28.03.19	99,808
25	8035306934	14.03.19	Khurshed Traders	7903	nill	41,985
26	8035306934	14.03.19	Khurshed Traders	7958	nill	41,985
27	8035306934	14.03.19	Khurshed Traders	7915	nill	42,700
28	8035306934	14.03.19	Khurshed Traders	7938	nill	41,990
29	8035323462	08.06.19	Chaudhary Builders	1154	12.06.19	84,600
30	8035323462	08.06.19	Chaudhary Builders	1157	12.06.19	84,600
31	8035323462	08.06.19	Chaudhary Builders	1156	12.06.19	84,600
32	08035277420	19.11.18	Salman Traders	205	29.10.18	85,213
33	08035277420	19.11.18	Salman Traders	202	29.10.18	78,810
34	08035277420	19.11.18	Salman Traders	228	25.10.18	79,981

Sr. No.	Cheque #	Date	Name of Supplier	Bill No	Date	Amount
35	8035323446	01.06.18	Chaudhary Builders	Nil	Nil	85,446
36	8035323446	01.06.18	Chaudhary Builders	Nil	Nil	83,774
37	8035323446	01.06.18	Chaudhary Builders	Nil	Nil	85,009
38	8035323446	01.06.18	Chaudhary Builders	Nil	Nil	85,401
39	8035323446	01.06.18	Chaudhary Builders	Nil	Nil	85,562
40	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	85,387
41	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,405
42	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	84,964
43	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,018
44	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	80,495
45	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	83,755
46	8035323465	16.02.19	Chaudhary Builders	Nil	13.06.19	82,831
47	0807929551	17.10.18	Salman Traders	165	22.09.18	92,880
48	0807929551	17.10.18	Salman Traders	167	22.09.18	85,185
49	0807929551	17.10.18	Salman Traders	168	22.09.18	80,863
50	8035306935	14.03.19	Asad Traders	271	12.03.19	84,107
51	8035306935	14.03.19	Asad Traders	273	12.03.19	84,107
52	8035306935	14.03.19	Asad Traders	276	12.03.19	84,107
53	8035306935	14.03.19	Asad Traders	274	12.03.19	84,107
54	8035306935	14.03.19	Asad Traders	272	12.03.19	84,107
55	8035306935	14.03.19	Asad Traders	275	12.03.19	84,107
56	8035306936	14.03.19	M/S Chaudhary Builders	Nil	12.03.19	84,107
57	8035306936	14.03.19	M/S Chaudhary Builders	Nil	12.03.19	84,107
58	8035306936	14.03.19	M/S Chaudhary Builders	Nil	12.03.19	84,107
59	8035306936	14.03.19	M/S Chaudhary Builders	Nil	12.03.19	84,107
60	8035306936	14.03.19	M/S Chaudhary Builders	Nil	Nil	84,107
61	8035306936	14.03.19	M/S Chaudhary Builders	Nil	12.03.19	84,107
62	8035823383	23.05.19	M/S Chaudhary Builders	839	18.04.19	84,000
63	8035323385	22.05.19	M/S Chaudhary Builders	996	08.02.19	98,000
64	8035323444	01.06.19	M/S Chaudhary Builders	842	28.05.19	83,200
65	8035323449	08.06.19	M/S Chaudhary Builders	855	27.05.19	83,200
66	8035323449	08.06.19	M/S Chaudhary Builders	853	31.05.19	84,800
67	8035323462	08.06.19	Chaudhary Builders	1146	08.06.19	83,200
68	8035323462	08.06.19	Chaudhary Builders	1148	12.06.19	83,200
69	8035332235	29.06.19	Chaudhary Builders	326	07.06.19	84,000
70	08035277365	09.11.18	M/S Chaudhary Builders	805	27.07.18	74,750
71	08035277365	09.11.18	M/S Chaudhary Builders	804	27.07.18	96,000
72	08035277365	09.11.18	M/S Chaudhary Builders	802	27.07.18	96,000
73	8035323447	03.06.19	Chaudhary Builders	Nil	Nil	85,000
74	8035323447	03.06.19	Chaudhary Builders	Nil	15.04.19	98,250
75	8035323447	03.06.19	Chaudhary Builders	Nil	10.04.19	93,000
76	8035323447	03.06.19	Chaudhary Builders	Nil	15.04.19	47,000
77	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	86,000
78	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	85,760
79	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	85,850
80	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	86,000
81	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	85,850
82	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	85,760
83	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	84,800

Sr. No.	Cheque #	Date	Name of Supplier	Bill No	Date	Amount
84	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	84,800
85	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	83,780
86	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	17,600
87	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	41,470
88	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	84,000
89	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	84,000
90	8035323468	17.06.19	Haseeb Enterprises	Nil	Nil	86,000
91	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	43,000
92	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	42,000
93	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	42,700
94	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	84,000
95	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	86,000
96	8035280144	26.12.18	Chaudhary Builders	316	24.11.18	80,000
97	08035280154	27.12.18	M/S Chaudhary Builders	313	20.12.18	98,600
98	8035280165	27.12.18	M/S Chaudhary Builders	993	23.11.18	88,500
99	8035293529	17.01.19	M/S Chaudhary Builders	812	23.11.18	90,900
100	8035293605	31.01.19	M/S Chaudhary Builders	212	23.11.18	85,000
101	8035293605	31.01.19	M/S Chaudhary Builders	242	23.11.18	68,000
102	8035293605	31.01.19	M/S Chaudhary Builders	243	23.11.18	68,000
103	8035293605	31.01.19	M/S Chaudhary Builders	241	23.11.18	68,000
104	8035293605	31.01.19	M/S Chaudhary Builders	281	23.11.18	48,000
105	8035293605	31.01.19	M/S Chaudhary Builders	247	23.11.18	35,000
106	8035293605	31.01.19	M/S Chaudhary Builders	247	23.11.18	35,000
107	8035293605	31.01.19	M/S Chaudhary Builders	246	23.11.18	35,000
108	8035293605	31.01.19	M/S Chaudhary Builders	220	23.11.18	48,000
109	8035293605	31.01.19	M/S Chaudhary Builders	222	23.11.18	48,000
110	8035293605	31.01.19	M/S Chaudhary Builders	218	20.11.18	72,750
111	0807844975	05.09.18	Waheed & Sons	23	16.08.18	42,000
112	0807844978	05.09.18	Asad Traders	203	18.08.18	39,840
113	0807929501	10.10.18	M/S Chaudhary Builders	969	18.08.18	45,900
114	0807929511	10.10.18	M/S Chaudhary Builders	677	15.08.18	81,000
115	0807929511	10.10.18	M/S Chaudhary Builders	655	15.08.18	82,500
116	0807929511	10.10.18	M/S Chaudhary Builders	673	15.08.18	81,600
117	0807929511	10.10.18	M/S Chaudhary Builders	674	19.08.18	44,800
118	0807929511	10.10.18	M/S Chaudhary Builders	656	15.08.18	98,000
119	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	43,000
120	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	42,000
121	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	42,700
122	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	84,000
123	8035317877	29.04.19	M/S Chaudhary Builders	Nil	25.03.19	86,000
124	0807919180	02.10.18	Waheed & Sons	469	24.09.18	42,360
125	0807919180	02.10.18	Waheed & Sons	471	24.09.18	46,200
126	0807929505	10.10.18	Waheed & Sons	32	22.09.18	41,790
127	0807929505	10.10.18	Waheed & Sons	31	22.09.18	41,790
128	08035277365	09.11.18	Asad Traders	354	nil	26,080
129	8035280165	27.12.18	M/S Chaudhary Builders	1102	13.09.18	42,150
130	8035293605	31.01.19	M/S Chaudhary Builders	324		49,432
131	08035277366	09.11.18	M/S Chaudhary Builders	981	13.09.18	84,000
132	08035277418	19.11.18	M/S Chaudhary Builders	949	11.06.18	96,000

Sr. No.	Cheque #	Date	Name of Supplier	Bill No	Date	Amount
133	08035277418	19.11.18	M/S Chaudhary Builders	948	11.06.18	96,000
134	08035277418	19.11.18	M/S Chaudhary Builders	979	11.06.18	96,000
135	8035323445	01.06.19	Haseeb Enterprises	nil	nil	39,600
Total						10,651,421

Annexure-2/BWN**[Para 1.4.5]****Irregular payment due to change of cadre – Rs 2.648 million****(Amount in rupees)**

Periods		Basic Pay			Months	Overpaid Amount	Irregular Expenditure
From	To	Due	Drawn	Difference			
07/2008	11/2008	6570	7145	575	5	2,875	35,725
12/2008	11/2009	6760	7455	695	12	8,340	89,460
12/2009	11/2010	6950	7765	815	12	9,780	93,180
12/2010	06/2011	7140	8075	935	7	6,545	56,525
07/2011	11/2011	11880	13000	1,120	5	5,600	65,000
12/2011	12/2011	12200	13500	1,300	1	1,300	13,500
01/2012	11/2012	12200	14100	1,900	11	20,900	155,100
12/2012	11/2013	12520	14710	2,190	12	26,280	176,520
12/2013	11/2014	12840	15320	2,480	12	29,760	183,840
12/2014	06/2015	13160	15930	2,770	7	19,390	111,510
07/2015	11/2015	17035	20610	3,575	5	17,875	103,050
12/2015	12/2015	17450	21400	3,950	1	3,950	21,400
01/2016	06/2016	17465	21400	3,935	6	23,610	128,400
07/2016	11/2016	21610	26440	4,830	5	24,150	132,200
12/2016	06/2017	22350	27420	5,070	7	35,490	191,940
07/2017	07/2017	26650	32730	6,080	1	6,080	32,730
08/2017	11/2017	26650	33410	6,760	4	27,040	133,640
12/2017	11/2018	27530	34740	7,210	12	86,520	416,880
12/2018	11/2019	28410	36070	7,660	12	91,920	432,840
12/2019	01/2020	29290	37400	8,110	2	16,220	74,800
Total						463,625	2,648,240

Annexure-3/BWN**[Para 1.4.6]****Irregular Likely misappropriation in purchase of banners / penaflexs – Rs
2.535 million****(Amount in rupees)**

Sr.No.	Cheque #	Date	Name of Supplier	Amount
1	8035293605	31.01.19	M/S Chaudhary Builders	99,450
2	8035293605	31.01.19	M/S Chaudhary Builders	79,560
3	8035293605	31.01.19	M/S Chaudhary Builders	79,560
4	8035293605	31.01.19	M/S Chaudhary Builders	79,560
5	8035293605	31.01.19	M/S Chaudhary Builders	48,000
6	8035293605	31.01.19	M/S Chaudhary Builders	35,000
7	8035293605	31.01.19	M/S Chaudhary Builders	35,000
8	8035293605	31.01.19	M/S Chaudhary Builders	35,000
9	8035293605	31.01.19	M/S Chaudhary Builders	48,000
10	8035293605	31.01.19	M/S Chaudhary Builders	48,000
11	8035293605	31.01.19	M/S Chaudhary Builders	85,117
Sub Total				672,247
12	8035323465	14.06.19	Chaudhary Builders	96,023
13	8035323465	14.06.19	Chaudhary Builders	96,023
14	8035323465	14.06.19	Chaudhary Builders	96,023
15	8035323465	14.06.19	Chaudhary Builders	96,023
16	8035323465	14.06.19	Chaudhary Builders	96,023
17	8035323465	14.06.19	Chaudhary Builders	96,023
18	8035323465	14.06.19	Chaudhary Builders	96,023
19	8035323465	14.06.19	Chaudhary Builders	96,023
20	8035323465	14.06.19	Chaudhary Builders	96,023
Sub Total				864,207
21	8035323386	22.05.19	M/S Chaudhary Builders	96,203
22	8035323386	22.05.19	M/S Chaudhary Builders	96,203
23	8035323386	22.05.19	M/S Chaudhary Builders	96,203
24	8035323386	22.05.19	M/S Chaudhary Builders	96,203
25	8035323386	22.05.19	M/S Chaudhary Builders	96,203
26	8035323386	22.05.19	M/S Chaudhary Builders	96,203
27	8035323386	22.05.19	M/S Chaudhary Builders	96,203
28	8035323386	22.05.19	M/S Chaudhary Builders	96,203
29	8035323386	22.05.19	M/S Chaudhary Builders	96,203
30	8035323386	22.05.19	M/S Chaudhary Builders	96,203
31	8035323386	22.05.19	M/S Chaudhary Builders	37,001
Sub Total				999,031
Grand Total				2,535,485

Annexure-4/BWN
[Para 1.5.1]

Non realization of receipts as per targets – Rs 102.226 million

(Amount in rupees)

Sr. No.	Income Head	Annual Budget 2018-19	Actual Income	Less Recovered	% age
1	District Council Bahawalnagar				
1	Advertisement	1,500,000	600	1,499,400	100%
2	Faries Water Ways (Pattans)	1,000,000	-	1,000,000	100%
3	Enlistment Fee	1,500,000	-	1,500,000	100%
4	Tender Fee	1,000,000	-	1,000,000	100%
5	Local Rate	1,000,000	-	1,000,000	100%
6	Rent Rate and Charges (Rent of Godowns)	450,000	175,446	274,554	61%
7	Sale of Stock Store	200,000	-	200,000	100%
8	Development Budget (PFC Share)	83,002,500	-	83,002,500	100%
	Sub Total	89,652,500	176,046	89,476,454	100%
2	Urban Unit Faqir Wali				
1	TTIP	4,000,000	2,349,833	1,650,167	41%
2	License Fee (Dangerous & Offensive Trades)	400,000	94,000	306,000	77%
3	Rent of Octori Buildings	280,000	7,884	272,116	97%
4	Water Rate /Rent	5,000,000	2,559,112	2,440,888	49%
5	Advertisement Fee on Bill Board Holding / NOC etc.	165,000	-	165,000	100%
6	Water Rate Arrear	3,150,000	1,530,424	1,619,576	51%
	Sub Total	12,995,000	6,541,253	6,453,747	50%
3	Urban Unit Dahranwala				
1	Advertisement Fee	200,000	116,000	84,000	42%
2	License/Permit Fee	150,000	99,000	51,000	34%
3	Fine Encroachment	20,000	3,500	16,500	83%
4	Water Rate	2,000,000	1,144,900	855,100	43%
5	Arrear Water rate	560,000	166,000	394,000	70%
	Sub Total	2,930,000	1,529,400	1,400,600	48%
4	Urban Unit Mandi Sadiq Gunj				
1	Rent of Plots Commercial	703,916	510,730	193,186	27%
2	Rent of Plots Residential	506,849	100,898	405,951	80%
3	Agriculture Land	110,000	90,000	20,000	18%
4	Building Plan Fee	100,000	66,091	33,909	34%
5	Conversion Fee	350,000	124,829	225,171	64%
6	Slaughter of Animals	40,000	18,540	21,460	54%
7	Sale Dead Store Stock	50,000	-	50,000	100%
8	Water Rate	2,640,000	1,588,280	1,051,720	40%
9	Parking Fee	200,000	68,500	131,500	66%
10	Advertisement Fee	100,000	-	100,000	100%
11	Misc. Income	20,000	-	20,000	100%
12	Water Connection /Disconnection	45,000	-	45,000	100%

Sr. No.	Income Head	Annual Budget 2018-19	Actual Income	Less Recovered	% age
13	Phatak of Animals	35,000	19,800	15,200	43%
14	Arrear Misc.	3,000,000	417,324	2,582,676	86%
	Sub Total	7,900,765	3,004,992	4,895,773	62%
	Grand Total	113,478,265	11,251,691	102,226,574	90%

Annexure-5/BWN
[Para 1.5.2]

**Establishing of land sub divisions and housing schemes without payment of
requisite fees – Rs 35.146 million**

Table-1

(Amount in rupees)

Sr. No.	Name of the Housing Society	Area	Market Value/Marla	Amount
Tehsil Bahawalnagar				
1	Sutlej City	464 kanal	75000/M	7,424,000
2	Pam Avenue	277 kanal 4 marle	34000/M	2,162,960
3	Sardar City	98 kanal	45000/M	980,000
4	Gulshane Ali	96 kanal	15000/M	384,000
5	Al Ghani Canal View	95 kanal	26000/M	589,000
6	Canal Garden	67 kanal	48000/M	710,200
7	Al Razzaq Canal City Mouza Islam Pura Main Road Haroon Abad	22 kanal	18000/M	101,200
8	Dubai City Mouza Chak Abdullah	17 kanal 2 marle	19000/M	82,980
9	Al Hamed Canal City Mouza Rab Nawa Pura	89 kanal 19marle	57000/M	1,115,430
10	Al Sadiq Mouza Hafiz Wala	32 kanal	41000/M	294,400
11	Umer Villas	30 kanal 7 marle	74000/M	479,180
12	Apna Ghar	24 kanal	74000/M	379,200
13	Al Rehman Town	19 kanal 17 marle	18000/M	91,460
14	Gulberg Avenue	89 kanal	45000/M	890,000
15	Sahbzada Garden	29 kanal	42000/M	272,600
16	Shahzaib Garden	29 kanal	23000/M	162,400
Sub Total				16,119,010
Tehsil Minchanabad				
1	New Moon Garden	96 Kanal	47000/M	998,400
2	Khalid City	42 Kanal	20000/M	210,000
3	Nawab City	61 Kanal	46000/M	622,200
4	Al Malik	40 Kanal	9000/M	112,000
Sub Total				1,942,600
Tehsil Chishtian				
1	Lala Zar Housing II Scheme Land Sub Division 174/M	96 Kanal	35000 /M	768,000
2	Moon City 33 /3R Dharan Wala	96 Kanal	48000/M	1,017,600
3	Allama Iqbal Town Chak No 170/M	37 Kanal 3 marle	49000/M	402,070
4	Eman City Chak No 169/M	30 Kanal	43125/M	288,750
5	Faisal Town Hospital Road 33/3R Dahranwala	47 Kanal 18 Marle	48400/M	511,672
6	Green Valley Dulla Badher Road Bakhsan Khan	80 Kanal	18755/M	380,080
7	Toheed garden Barlub Canal Near Main Bazar Bakhsan Khan East	24 Kanal	18775/M	92,424
8	Marwa City Main Fortabbass Road Dahranwala	39 Kanal 2 marle 8 sarsai	48400/M	418,972
9	Kashaf City phase II Chak 169/M	50 Kanal 14 marle	43125 /M	488,287
10	Canal City Chak 168/M	91 Kanal 17 marle	30000 /M	643,100
11	Royal City Haroonabad Road Dahranwala	27 Kanal 6 marle	85000/M	492,100
12	Azmat City 17/G Qazi Wala Road	61 Kanal 7 marle	169400/M	2,140,538

Sr. No.	Name of the Housing Society	Area	Market Value/Marla	Amount
13	Pak Land Mauza Mari Shouk Shah	40 Kanal 10 marle	12100/M	138,010
14	Ahmad Garden Chak 169/M	25 Kanal	56000/M	305,000
15	Al-Fateh Garden Chak 54/Fateh	56 Kanal	19663/M	276,226
Sub Total				8,362,829
Tehsil Haroonabad				
1	Itfaq Town 46/4R	8 Kanal	30000/M	56,000
2	Azeem Town 71/4-R	40 kanal	18907/M	191,256
3	Al Sadiq City 30/3-R	100 Kanal	12100/M	342,000
4	A One City 123/6-R	64 Kanal	60500/M	838,400
5	Moon Garden Shaheed Chowk	43 Kanal	27500/M	274,000
6	Model Town 93/6-R	40 Kanal	29040/M	372,320
7	Al Rehan City Commercial Bangla Yateem Wala	40 Kanal	42350/M	378,800
8	Gareen City Bangla Yateem Wala	32 Kanal	42350/M	303,040
9	Canal Avenue Bangla Yateem Wala	28 Kanal	41350/M	265,160
10	Husnain Town Chak 1/1-R	28 Kanal	55000/M	336,000
11	Nasir Town 41/3-R	20 Kanal	20000/M	100,000
Sub Total				3,456,976
Tehsil Fortabbas				
1	Gulstan Jwad Khaliq Housing Colony kichi Wala	67 Kanal	8688/M	183,419
2	Itfaq City kichi Wala	40 Kanal	8688/M	109,504
3	Al Madina Housing Colony Rafiqe Abad	32 Kanal	12100/M	109,440
4	Mehria Town kichi Wala	40 Kanal	8688/M	109,504
5	A.S Garden	48 Kanal	30000/M	164,000
6	Itfaq City 227/7-R	64 Kanal	20000/M	320,000
7	Al Makah City kichi Wala	64 Kanal	15000/M	256,000
8	Al Fateh villas 189/7-R	56 Kanal	15000/M	224,000
9	Mudasar Town kichi Wala	48 Kanal	15000/M	192,000
10	Green Town 319/H-R	37 Kanal	15000/M	148,000
11	Mehmood Town 185/7-R	36 Kanal	15000/M	141,000
12	Shahzaib Town 190/7-R	32 Kanal	15000/M	128,000
13	Eden City Ghala Mandi Marrot	32 Kanal	25000/M	192,000
14	Telha Rehman Town Kichi Wala	30 Kanal	15000/M	120,000
Sub Total				2,396,867
Grand Total				32,278,282

Table-2

(Amount in rupees)

Sr. No.	Name of Scheme	Location	Total	Recovered	Balance
1	Sadd-ullah Town	Mouza Rojhanwali	755,322	714,622	40,700
2	Khyabane Mousa	Muhammam Nawaz Pura	584,812	502,512	82,300
3	White Parel Housing Society	Muhammam Nawaz Pura	729,112	699,312	29,800
4	Royal City	Mouza Qamar Din Haans	1,872,050	1,790,350	81,700
5	Model Town 169 Dharan Wala	169/M Daharan Wala	856,700	756,700	100,000
6	Fareed Town Mouza Chistian Sharref	Mouza Chishtian Sharif	743,500	643,500	100,000
7	Al Rehman Garden II Chak No 169	Chak No 169 Chishtian	1,054,880	956,880	98,000
8	Paradise Valley Chak No 17 /G	Chak No 17 /G Chishtian	816,040	502,600	313,440

Sr. No.	Name of Scheme	Location	Total	Recovered	Balance
9	Lala Zar Housing Colony Chak 174/M	Chak 174/M Dahranwala	300,000	207,000	93,000
10	Gulshan e Ibrahim Chak No 174/M	Chak 174/M Dahranwala	495,700	405,900	89,800
11	Muhammad City Chak NO.17/G	Chak NO.17/G Chishtian	470,230	382,460	87,770
12	Gulshan e Noor Mouza Chistian Sharif	Mouza Chistian Sharif	626,500	542,700	83,800
13	Gulshan Wahhab Chak No.168	Chak No.168/M Dahranwala	346,600	265,600	81,000
14	Al-Rehman City Chak No.174/M	Chak No.174/M Dahranwala	680,392	607,392	73,000
15	Green City Housing Scheme Forta Abbas Road 33/3R	Forta Abbas Road 33/3R Dahranwala	254,162	185,397	68,765
16	Canal View Housing Colony Chak No 116	Chak No 116/M Chishtian	246,930	178,530	68,400
17	Madina Town Chak no 170	Chak no 170/M Chishtian	317,000	253,600	63,400
18	Al Rehman Garden Chak No 169	Chak No 169/M Dahranwala	630,000	571,600	58,400
19	Dream Land City Chak No.17/G	Chak No.17/G Chishtian	432,250	374,250	58,000
20	Canal View Chak No.174	Chak No.174/M Dahranwala	183,000	99,313	83,687
21	New Gulshan e Ibrahim Chak No 174	Chak No.174/M Dahranwala	297,300	243,300	54,000
22	AL-Rehman City Chak No.54/F	Chak No.54/F Bakhshan Khan	341,694	294,794	46,900
23	Sabza Zar Housing Colony Chak No.17/G	Chak NO.17/G Chishtian	218,250	174,350	43,900
24	Kashaf City Chak No.169/M	Chak No 169/M Dahranwala	394,411	350,911	43,500
25	Rehman Avenue Chak No 169	Chak No 169/M Dahranwala	369,845	333,845	36,000
26	Ewer Green City 174 M	Chak No.174/M Dahranwala	287,900	258,600	29,300
27	Chanab City Tehsil Chishtian	Chak NO. 12/G Chishtian	482,244	410,194	72,050
28	Muhammad Iqbal City	Chak NO.17/G Chishtian	381,000	300,000	81,000
29	Mustafa Park	Chak No 169/M Dahranwala	1,011,400	914,600	96,800
30	Dream Land Housing Colony	Chak No.174/M Dahranwala	347,800	298,800	49,000
31	Sidra Town	Chak NO.17/G Chishtian	357,488	282,388	75,100
32	Gulstan Johar Phase III	Chak NO.17/G Chishtian	718,865	678,135	40,730
33	Rehman Avenue 33/3R	Chak 33/3R Daharanwala	433,540	393,440	40,100
34	Moon Avenue	Chak No.174/M Dahranwala	1,105,000	1,012,000	93,000
35	Gulstan colony 25/3-R	Chak 25/3R Tehsil Haroonabad	1,137,800	1,078,600	59,200
36	Moon Garden Shaheed Chowk	Chak 37/3R Tehsil Haroonabad	241,375	209,275	32,100
37	Mian Town Bangla Yateem Wala	Chak 128/6R Tehsil Haroonabad	223,800	195,100	28,700
38	Model Town 319/H-R	319/HR Fortabbass	332,651	259,963	72,688
39	Al Haram City 187/7-R	Chak 187/7-R Tehsil Frotabbass	535,000	534,000	1,000
40	Anas Town	Chak 120/6R	638,032	519,932	118,100
Total			22,250,575	19,382,445	2,868,130

Annexure-6/BWN**[Para 1.6.1]****Un-justified expenditure on sports gala – Rs 7.394 million****(Amount in rupees)**

Sr. No.	Cheque #	Date	Name of Supplier	Amount
1	8035323476	18.06.19	Hayat Enterprises	780,536
2	8035323465	16.02.19	Chaudhary Builders	96,023
3	8035323466	17.06.19	Afnan Enterprises	1,485,560
4	8035323466	17.06.19	Afnan Enterprises	138,791
5	8035323466	17.06.19	Afnan Enterprises	567,069
6	8035323467	17.06.19	M/S Chaudhary Builders	976,319
7	8035323467	17.06.19	M/S Chaudhary Builders	316,263
8	8035323467	17.06.19	M/S Chaudhary Builders	889,960
9	8035323468	17.06.19	Haseeb Enterprises	99,760
10	8035323468	17.06.19	Haseeb Enterprises	99,482
11	8035323468	17.06.19	Haseeb Enterprises	99,586
12	8035323468	17.06.19	Haseeb Enterprises	99,760
13	8035323468	17.06.19	Haseeb Enterprises	99,586
14	8035323468	17.06.19	Haseeb Enterprises	99,482
15	8035323468	17.06.19	Haseeb Enterprises	98,368
16	8035323468	17.06.19	Haseeb Enterprises	98,368
17	8035323468	17.06.19	Haseeb Enterprises	97,185
18	8035323468	17.06.19	Haseeb Enterprises	20,416
19	8035323468	17.06.19	Haseeb Enterprises	48,519
20	8035323468	17.06.19	Haseeb Enterprises	97,440
21	8035323468	17.06.19	Haseeb Enterprises	97,440
22	8035323468	17.06.19	Haseeb Enterprises	99,760
23	8035323475	18.06.19	T.A /D.A	90,000
24	8035323475	18.06.19	T.A /D.A	1,000
25	8035323475	18.06.19	T.A /D.A	120,000
26	8035323475	18.06.19	T.A /D.A	45,000
27	8035323475	18.06.19	T.A /D.A	10,000
28	8035323475	18.06.19	T.A /D.A	400,000
29	8035323475	18.06.19	T.A /D.A	60,000
30	8035323475	18.06.19	T.A /D.A	5,000
31	8035323475	18.06.19	T.A /D.A	10,000
32	8035323475	18.06.19	T.A /D.A	1,000
33	8035323475	18.06.19	T.A /D.A	35,000
34	8035323475	18.06.19	T.A /D.A	799,200
35	8035323475	18.06.19	Cash prize	25,000
36	8035323475	18.06.19	Cash prize	15,000
37	8035323475	18.06.19	Cash prize	15,000
38	8035323475	18.06.19	Cash prize	30,000
39	8035323475	18.06.19	Cash prize	8,000
Total				7,394,337

Annexure-7/BWN
[Para 1.6.2]

Non accountal of consumable items into stock – Rs 5.374 million

Table-1

(Amount in rupees)

Sr. No.	Cheque #	Date	Name of Supplier	Description	Amount
1	08035277359	09.11.18	Waheed & Sons	Purchase of LED lights	49,912
2	08035280154	27.12.18	M/S Chaudhary Builders	Purchase of R.C.C Pipe	99,985
3	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,122
4	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,122
5	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,959
6	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,128
7	8035323450	08.06.19	Haseeb enterprises	Purchase of Computer and LED	49,140
8	8035323386	22.05.19	M/S Chaudhary Builders	Purchase Morten Spry, air freshener, towel, bed sheets	46,683
9	8035323386	22.05.19	M/S Chaudhary Builders	Purchase Uniform Shoes etc.	95,823
10	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Coal	44,928
11	8035323386	22.05.19	M/S Chaudhary Builders	Stationery Items	49,725
12	8035323386	22.05.19	M/S Chaudhary Builders	Purchase Ceiling Fans and pedestal fans for office use	83,538
13	8035323447	03.06.19	Chaudhary Builders	Purchase of Banner, boards etc.	42,827
14	8035323447	03.06.19	Chaudhary Builders	Stationary Items	42,389
15	8035323447	03.06.19	Chaudhary Builders	Purchase of flex	49,140
16	8035323447	03.06.19	Chaudhary Builders	Purchase of fiber sheets	30,748
17	8035323449	08.06.19	M/S Chaudhary Builders	Purchase of slab	99,537
18	8035323462	08.06.19	Chaudhary Builders	Purchase of slab	98,339
19	8035323462	08.06.19	Chaudhary Builders	purchase of led lights	96,016
20	8035323462	08.06.19	Chaudhary Builders	purchase of led lights	46,436
21	8035323469	17.06.19	Chaudhary Builders	purchase of stationery	41,787
22	8035332251	29.06.19	Chaudhary Builders	Purchase of Oven	47,385
23	8035332251	29.06.19	Chaudhary Builders	Purchase of Crockery	49,783
24	8035317810	08.04.19	Chaudhary Builders	Purchase of batteries	48,263
25	8035317813	08.04.19	Al-Sana Traders	Purchase of almirah	20,475
Total					1,430,190

Table-2

(Amount in rupees)

Sr. No.	Cheque #	Date	Name of Supplier	Description	Amount
1	0807929511	10.10.18	M/S Chaudhary Builders	Purchase of phenyl, etc.	79,360
2	0807929511	10.10.18	M/S Chaudhary Builders	Purchase of Files Covers, etc.	26,325
3	0807929545	17.10.18	Asad Traders	Purchase of sanitation items	49,725
4	8035280151	26.12.18	M/S Al Sana Traders	Purchase of stationary items	45,817
5	8035280151	26.12.18	M/S Al Sana Traders	Purchase of Printer	24,570
6	8035280151	26.12.18	M/S Al Sana Traders	Purchase of stationary items	47,818
7	8035280154	27.12.18	M/S Chaudhary Builders	Purchase of R.C.C Pipe	99,985
8	8035293605	31.01.19	M/S Chaudhary Builders	Purchase of Insecticides	47,954
9	8035293610	31.01.19	M/S Al Sana Traders	Purchase of stationary items	98,280
10	8035293610	31.01.19	M/S Al Sana Traders	Purchase of stationary items	99,450
11	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,122
12	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,122

Sr. No.	Cheque #	Date	Name of Supplier	Description	Amount
13	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,959
14	8035306934	14.03.19	Khurshed Traders	Purchase of R.C.C Pipe	49,128
15	8035317813	08.04.19	Al-Sana Traders	Purchase of almirah	20,475
16	8035317813	08.04.19	Al-Sana Traders	Purchase of Stationary items	36,329
17	8035317814	08.04.19	Chaudhary Builders	Purchase of Insecticides	48,543
18	8035317814	08.04.19	Chaudhary Builders	Preparation of employee cards	40,950
19	8035317814	08.04.19	Chaudhary Builders	Preparation of employee cards	49,140
20	8035317868	29.04.19	Chaudhary Builders	Purchase of laptop	5,000
21	8035317903	02.05.19	Al-Sana Traders	Purchase of stationary items	32,035
22	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of different items	48,789
23	8035323386	22.05.19	M/S Chaudhary Builders	Purchase Morten Spry, etc.	46,683
24	8035323386	22.05.19	M/S Chaudhary Builders	Purchase Uniform Shoes etc.	95,823
25	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Coal	44,928
26	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of stationary items	49,725
27	8035323386	22.05.19	M/S Chaudhary Builders	Purchase Ceiling and pedestal	83,538
28	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
29	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
30	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
31	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
32	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
33	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
34	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
35	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
36	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
37	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	96,203
38	8035323386	22.05.19	M/S Chaudhary Builders	Purchase of Banners	37,001
39	8035323447	03.06.19	Chaudhary Builders	Purchase of Banner	42,827
40	8035323447	03.06.19	Chaudhary Builders	Purchase of stationary items	42,389
41	8035323447	03.06.19	Chaudhary Builders	Purchase of flex	49,140
42	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
43	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
44	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
45	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
46	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
47	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
48	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
49	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
50	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
51	8035323465	16.02.19	Chaudhary Builders	Purchase of banner and steamer	96,023
52	8035323469	17.06.19	Chaudhary Builders	purchase of LED Lights etc.	26,558
53	8035323469	17.06.19	Chaudhary Builders	Purchase of stationary items	41,787
54	8035323474	18.06.19	Chaudhary Builders	Purchase of batteries	99,240
55	8035323474	18.06.19	Chaudhary Builders	Purchase of UPS	97,344
56	8035332235	29.06.19	Chaudhary Builders	purchase of Air Cooler	69,451
57	8035332251	29.06.19	Chaudhary Builders	Purchase of Oven	47,385
58	8035332251	29.06.19	Chaudhary Builders	Purchase of Crockery	49,783
Total					3,943,738

**Annexure-8/BWN
[Para 1.6.3]**

Over payment due to use of below specifications bricks – Rs 4.077 million

(Amount in rupees)

Sr. No.	Name of scheme	Name of Contractor	M.B No.	Pages	Qty M.B	Rate M.B	Amount of brick work	7% reduction had to be made
1	Soling Drain	Shahzad Khurshid	218	0	2968	17139.15	508,690	35,608
2	Soling, Musa Bota	Sayed Qamar ul Haq Shah	204	0	6282	13882.35	872,089	61,046
3	Soling, Basti Jany ka	Habib Javed	336	12 to 19	23368	13882	3,243,946	227,076
4	Soling, 187/7R	Bannu Fazal	217	11 to 13	4390	13882.35	609,435	42,660
5	Soling Drain, Jhullan Chishti	Ajmal Shahzad	338	35 to 59	8100	13882.35	1,124,470	78,713
6	Soling Drain, Lalika Road to Graveyard	Saif Ur Rehman	216	58 to 61	12730	13882.35	1,767,223	123,706
7	Soling, Basti Shera baggar	Ahtsham & Company	15	38 to 46	8500	13882.35	1,180,000	82,600
8	Water Diggi, 213/F	Bhatti Construction & Eng Works	214	04 to 06	4630	13882.35	642,753	44,993
9	Cattle Pan, 164/7R	Bannu Fazal	212	0	8964	17855.6	1,600,576	112,040
10	Soling, Jhullan mor To Basti shera Dhudi	Ajmal Shahzad	331	11 to 19	6401	13882.35	888,609	62,203
11	Soling, Basti Judana	Tahir Mehmood	338	51 to 59	6670	13882.35	925,953	64,817
12	Soling, Qalandar Nagar	Tahir Iqbal Joyia	224	7 to 13	5437	13882.35	754,783	52,835
13	Metaled Road, UC 64	Tahir Mehmood	223	0	9090	13882.35	1,261,906	88,333
14	Metaled Road, Lakhani Phatak to basti shera lakhani	M.S Abdullah	325	0	2460	13882.35	341,506	23,905
15	Metaled Road, UC 50,53	Nazir Aalam Bodla	324	10 to 24	9652	13882.35	1,339,924	93,795
16	Soling, UC 11 To 15	Waheed	220	22 to 26	28300	13882.35	3,928,705	275,009
17	Soling, UC 67,65	Tehreem Builders	3	0	10000	13882.35	1,388,235	97,176
18	Soling, UC Kalia shah	Ajmal Shahzad	346	0	7080	13882.35	982,870	68,801
19	Bridge, 3/1R	M.E Muqaddas	213	0	6500	13882.35	902,353	63,165
20	Soling, UC 49 ,52	Anwar Pansota	333	0	10900	13882.35	1,513,176	105,922
21	Soling UC 10	Chaudhary Builders	224	1 to 5	11300	13882.35	1,568,706	109,809
22	Soling 26/3R	Tehreem Builders	226	0	3900	13882.35	541,412	37,899
23	Bridge chak chaweka	Sayed Qamar ul Haq Shah	640	1 to 14	3760	17139.15	644,432	45,110
24	Soling 137,429/6R	M.E Muqaddas	213	1 to 03	9000	13882.35	1,249,412	87,459

Sr. No.	Name of scheme	Name of Contractor	M.B No.	Pages	Qty M.B	Rate M.B	Amount of brick work	7% reduction had to be made
25	Soling Billu wala khu fidai shah	Ajmal Shahzad	342	32 to 38	8799	13882.35	1,221,508	85,506
26	Soling UC Tekht mehal	Anwar Pansota	330	0	7700	13882.35	1,068,941	74,826
27	Soling Basti karma wala lalika	Anwar Pansota	330	0	12000	13882.35	1,665,882	116,612
28	Soling kho shero wala	Anwar Pansota	333	1 to 6	4800	13882.35	666,353	46,645
29	Solid Pawn for waste water toba qalandar shah	Sayed Zill e Hussain Shah	326	0	2170	13882.35	301,247	21,087
30	Soling basti Younas	Saif Ur Rehman	216	95 to 99	25500	13882.35	3,539,999	247,800
31	Soling UC Behkan wala	Sajid Hussain Khassana	125	81 to 89	5730	13882.35	795,459	55,682
32	Soling UC Ganga singh	Ajmal Shahzad	335	31 to 36	10800	13882.35	1,499,294	104,951
33	Jinaz Gah Chak fatwera	Tahir Mehmood	338	14 to 28	5300	13882.35	735,765	51,504
34	Soling bhuka pattan	Pride Engeeniring	225	1 to 06	6500	13882.35	902,353	63,165
35	Soling basti chaweka	Saif Ur Rehman	220	14 to 22	9385	13882.35	1,302,859	91,200
36	Mettalled Road Jhullan Arain	Atiq ur Rehman	340	1 to 4	7010	13882.35	973,153	68,121
37	Soling Chak 213/F	Bhatti Construction & Eng Works	214	0	7178	13882.35	996,475	69,753
38	Mettalled Road Hafiz Abad	Z.M.J Interprises	344	7 to 20	4380	13882.35	608,047	42,563
39	Soling Basti Mammunka	Jhakkar Engeeniring	226	05 to 06	6410	13882.35	889,859	62,290
40	Soling Muhammad Pur To Rafiq Kot	Tahir Mehmood	338	40 to 51	4940	13882.35	685,788	48,005
41	Soling members District Council	khalid Hussian	139	0	17392	13656.5	2,375,138	166,260
42	Construction Boundry Wal UC 108-109 repair urber Union council Mandi Sadiq Gunj etc	Muhammad Ayyoub Chohan	138	78 to 98	1905	17001.2	323,873	22,671
43	Soling UC 130	Bannu Fazal	217	01 to 06	5270	13182.35	694,710	48,630
44	Soling chak No. 197/HB	Bannu Fazal	217	0	13931	13882.35	1,933,950	135,377
45	Soling Tuff Tile UC 21 to 37	Bannu Fazal	220	27 to 29	33890	13656.5	4,628,188	323,973
46	Soling Tuff Tile Chak No. 258/HR & 235/9R	Bannu Fazal	221	39 to 45	4670	13882.35	648,306	45,381
Total								4,076,682

Annexure-9/BWN
[Para 1.6.4]

Un-justified expenditure on different events – Rs 3.711 million

(Amount in rupees)

Sr. No.	Name of Supplier	Bill No	Date	Description	Amount
1	Waheed & Sons	23	16.08.18	Lighting Etc 14 August	49,140
2	Asad Traders	203	18.08.18	Lighting Etc 14 August	48,000
3	M/S Chaudhary Builders	969	18.08.18	Arrangements of 14th August	48,807
4	M/S Chaudhary Builders	677	15.08.18	Purchase of fruits, sweets (14th August)	94,770
5	M/S Chaudhary Builders	655	15.08.18	Purchase of different items for children	96,525
6	M/S Chaudhary Builders	673	15.08.18	Purchase of different flexes	95,472
7	M/S Chaudhary Builders	674	19.08.18	Rent of Board for Flex	44,800
8	M/S Chaudhary Builders	656	15.08.18	Rent of Lighting	98,000
Sub Total					575,514
9	Chaudhary Builders	316	24.11.18	Lighting Etc. 12 Rabi Ul Awal	93,600
10	M/S Chaudhary Builders	993	23.11.18	Lighting Etc 12 Rabi Ul Awal	96,405
11	M/S Chaudhary Builders	812	23.11.18	Lighting Etc 12 Rabi Ul Awal	98,618
12	M/S Chaudhary Builders	212	23.11.18	Flex Etc 12 Rabi Ul Awal	99,450
13	M/S Chaudhary Builders	242	23.11.18	Baners Etc 12 Rabi Ul Awal	79,560
14	M/S Chaudhary Builders	243	23.11.18	Baners Etc 12 Rabi Ul Awal	79,560
15	M/S Chaudhary Builders	241	23.11.18	Baners Etc 12 Rabi Ul Awal	79,560
16	M/S Chaudhary Builders	281	23.11.18	Lighting Etc 12 Rabi Ul Awal	48,000
17	M/S Chaudhary Builders	247	23.11.18	Baners Etc 12 Rabi Ul Awal	35,000
18	M/S Chaudhary Builders	247	23.11.18	Baners Etc 12 Rabi Ul Awal	35,000
19	M/S Chaudhary Builders	246	23.11.18	Baners Etc 12 Rabi Ul Awal	35,000
20	M/S Chaudhary Builders	220	23.11.18	Baners Etc 12 Rabi Ul Awal	48,000
21	M/S Chaudhary Builders	222	23.11.18	Baners Etc 12 Rabi Ul Awal	48,000
22	M/S Chaudhary Builders	218	20.11.18	Baners Etc 12 Rabi Ul Awal	85,117
Sub Total					960,870
23	M/S Chaudhary Builders	Nil	25.03.19	Sound System Sports Gala	49,880
24	M/S Chaudhary Builders	Nil	25.03.19	Sports Gala	48,720
25	M/S Chaudhary Builders	Nil	25.03.19	Rent of Fans Sports Gala	49,532
26	M/S Chaudhary Builders	Nil	25.03.19	Rent Shamiana Sports Gala	97,440
27	M/S Chaudhary Builders	Nil	25.03.19	Rant Chairs and Sofa Sports Gala	99,760
Sub Total					345,332
28	M/S Chaudhary Builders	950	17.08.18	Purchase of Plaster of Paris (Eid Ul Fitar)	76,050
29	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
30	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
31	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
32	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
33	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
34	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
35	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
36	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
37	Chaudhary Builders	Nil	13.06.19	Purchase of banner and steamer (Eid Ul Fitar)	96,023
38	Chaudhary Builders	Nil	Nil	Rent of carpets (Eid Ul Fitar)	44,660
Sub Total					984,917
39	Asad Traders	208	24.09.18	Purchase and fixing of DVR Camera	46,917
40	Waheed & Sons	469	24.09.18	Purchase of Electric items	49,561
41	Waheed & Sons	471	24.09.18	Rent of Generator and Search Lights	46,200
42	Waheed & Sons	32	22.09.18	Purchase of Electric items (Moharram)	48,893
43	Waheed & Sons	31	22.09.18	Purchase of Electric items (Moharram)	48,893

Sr. No.	Name of Supplier	Bill No	Date	Description	Amount
44	Asad Traders	354	nil	Purchase of Electric items for Moharram Routs	30,515
45	M/S Chaudhary Builders	1102	13.09.18	Purchase of Electric items for Moharram Routs	48,466
46	M/S Chaudhary Builders	324		Purchase of Electric items for Moharram Routs	49,432
Sub Total					368,877
47	Asad Traders	nil	06.10.18	Purchase of Plaster of Paris & Flex	42,900
48	M/S Chaudhary Builders	981	13.09.18	Purchase of Printing Flex	98,280
49	M/S Chaudhary Builders	949	11.06.18	Rent of CCTV Camera (Ramzan Bazar)	96,000
50	M/S Chaudhary Builders	948	11.06.18	Rent of CCTV Camera (Ramzan Bazar)	96,000
51	M/S Chaudhary Builders	979	11.06.18	Rent of CCTV Camera (Ramzan Bazar)	96,000
52	Haseeb Enterprises	nil	nil	Purchase of Banners / Panaflex for Ramzan Bazar	46,332
Sub Total					475,512
Grand Total					3,711,022

Annexure-10/BWN

[Para 1.6.5]

Doubtful expenditure on repair of transformers and motors – Rs 1.914 million

(Amount in rupees)

Sr. No.	Name of Supplier	Bill No	Date	Description	Amount	Rate paid by MC Donga Bonga	Over payment
1	Waheed & Sons	28	25.08.18	Motor Rewinding 20 HP	33,729	21000	12,729
2	M/S Chaudhary Builders	957	30.07.18	Motor Repair 25 HP	23,587	21000	2,587
3	M/S Chaudhary Builders	963	31.07.18	Motor Repair 20 HP	25,740	21000	4,740
4	M/S Chaudhary Builders	955	03.08.18	Rewinding of Water Pump	11,379		11,379
5	M/S Chaudhary Builders	971	30.08.18	Motor Repair 25 HP	37,089	21000	16,089
6	Waheed & Sons	30	16.09.18	Repair of water Pump	47,259	21000	26,259
7	Waheed & Sons	29	22.09.18	Motor Repair 25 HP	32,881	21000	11,881
8	Asad Traders	2	nil	Repairing of Transformer	45,984	44276	1,708
9	Asad Traders	315	07.11.18	Repairing of Transformer	49,833	44276	5,557
10	M/S Chaudhary Builders	679	28.09.18	Change of Transformer oil	17,550	4800	12,750
11	M/S Chaudhary Builders	813	nil	rewinding of Transformer	98,631	44276	54,355
12	M/S Asad Traders	227	16.11.18	Motor Rewinding 20 HP	34,638	21000	13,638
13	M/S Asad Traders	210	14.11.18	Motor Repair	38,142	21000	17,142
14	M/S Chaudhary Builders	1103	24.10.18	Motor Rewinding 20 HP	30,570	21000	9,570
15	M/S Chaudhary Builders	1105	29.10.18	Motor Rewinding 25 HP	37,791	21000	16,791
16	M/S Chaudhary Builders	1104	29.10.18	Transformer Rewinding 50 KVA	77,805	44276	33,529
17	M/S Chaudhary Builders	992	16.11.18	Motor Repair	15,168		15,168
18	M/S Chaudhary Builders	959	30.07.15	Motor Repair General Overhauling	20,848		20,848
19	M/S Chaudhary Builders	1112	08.01.19	Hakra Scheme Turbine Repairing	49,418		49,418
20	Haseeb interprises	NIL L	13.05.19	Transformer Rewinding 50 KVA	49,140	44276	4,864
21	Haseeb interprises	NIL L	13.05.19	Transformer Rewinding 50 KVA	49,140	44276	4,864
22	Haseeb interprises	NIL L	08.06.19	Transformer Rewinding 100 KVA	97,002	44276	52,726
23	M/S Chaudhary Builders	826	06.02.19	Transformer Rewinding 50 KVA	69,249	44276	24,973
24	M/S Chaudhary Builders	825	11.02.19	Repair of Motor 20 HP	27,729	21000	6,729
25	M/S Chaudhary Builders	814	09.02.19	Transformer Rewinding 25 KVA	63,165	44276	18,889
26	M/S Chaudhary Builders	817	09.02.19	Repair of Motor 25 HP	32,881	21000	11,881
27	M/S Chaudhary Builders	829	22.04.19	Repair Water Suply 5 No. Terbine MSG	40,100	21000	19,100
28	M/S Chaudhary Builders	Nill	18.04.19	Repair of motor water Suply	98,862	21000	77,862
29	M/S Chaudhary Builders	Nill	Nill	Repair of motor water Suply	49,418	21000	28,418
30	M/S Chaudhary Builders	Nill	18.04.19	Repair Motor 25 HP	37,791	21000	16,791
31	M/S Chaudhary Builders	841	27.05.19	Repair motor water Suply 15 HP	48,973	21000	27,973

Sr. No.	Name of Supplier	Bill No	Date	Description	Amount	Rate paid by MC Donga Bonga	Over payment
32	M/S Chaudhary Builders	844	27.05.19	Repair water Suply	29,250	21000	8,250
33	M/S Chaudhary Builders	846	27.05.19	Repairing Transfarmer 50 KVA	71,136	44276	26,860
34	M/S Chaudhary Builders	847	29.05.19	Repairing Motor 25 HP	29,133	21000	8,133
35	Chaudhary Builders	1142	08.06.19	Repairing Motor 25 HP	61,776	21000	40,776
36	Chaudhary Builders	1138	08.06.19	General over haling Water Works	99,771	44276	55,495
37	Chaudhary Builders	1144	08.06.19	Rewinding transformer 50 KVA	99,233	44276	54,957
38	Chaudhary Builders	865	08.06.19	repairing of transformer	76,986	44276	32,710
39	Chaudhary Builders	834	14.04.19	Repair of transformer	55,840	44276	11,564
Total					1,914,617	1,044,664	869,953

Annexure-11/BWN
[Para 1.6.6]

Non-imposition of penalty for late completion of works – Rs 1.768 million

(Amount in rupees)

Sr. No.	Name of scheme	Name of Contractor	T.S Cost	Work Order No & Date	Time Limit (in Months)	Status	M.B No.	Pages	1% penalty (Minimum)
1	Metalled Road	Trust & Builders	2800000	1009 26.04.2018	2	In process	329	0	28,000
2	Soling Drain	Shahzad Khurshid	4990000	1174 29.06.2018	4.5	In process	218	0	49,900
3	Soling, Musa Bhotia	Sayed Qamar ul Haq Shah	3800000	1164 25.06.2018	4.5	In process	204	0	38,000
4	Metalled Road, Jhullan Arain	Sikandran Engriening	2500000	1016 26.04.2018	2	In process	227	53 to 60	25,000
5	Soling Drain, Jhullan Chishtia	Ajmal Shahzad	2200000	1017 26.04.2018	2	In process	338	35 to 59	22,000
6	Soling Drain, Lalika Road To Graveyard	Saif Ur Rehman	5000000	1130 03.06.2018	4.5	In process	216	58 to 61	50,000
7	Soling, Basti Shera baggar	Ahtsham & Company	2200000	1031 26.04.2018	2	In process	15	38 to 46	22,000
8	Water Diggi, 213/F	Bhatti Construction & Eng Works	3500000	1033 26.04.2018	2	In process	214	04 to 06	35,000
9	Cattle Pan, 164/7R	Bannu Fazal	4100000	1186 29.06.2018	4.5	In process	212	0	41,000
10	Soling, Jhullan mor To Basti shera Dhudi	Ajmal Shahzad	2300000	1030 26.04.2018	2	In process	331	11 to 19	23,000
11	Soling, Basti Judana	Tahir Mehmood	2100000	1019 26.04.2018	2	In process	338	51 to 59	21,000
12	Metalled Road, UC 64	Tahir Mehmood	2500000	1042 26.04.2018	2	In process	223	0	25,000
13	Metalled Road, Lakhan Phatak to basti shera lakhan	M.S Abdullah	2500000	1043 26.04.2018	2	In process	325	0	25,000
14	Metalled Road, UC 50,53	Nazir Alalm Bodla	3000000	972 26.04.2018	2	In process	324	10 to 24	30,000
15	Soling, UC 11 To 15	Waheed	8000000	1262 25.06.2018	4.5	In process	220	22 to 26	80,000
16	Soling, UC 67,65	Tehreem Builders	3000000	1165 25.06.2018	4.5	In process	3	0	30,000
17	Soling, UC Kalia shah	Ajmal Shahzad	2650000	1045 26.04.2018	2	In process	346	0	26,500

Sr. No.	Name of scheme	Name of Contractor	T.S Cost	Work Order No & Date	Time Limit (in Months)	Status	M.B No.	Pages	1% penalty (Minimum)
18	Soling & Water Diggi	Bannu Fazal	2300000	979 26.04.2018	2	In process	222	0	23,000
19	Mettalled Road, 149/6R	Z.M.J Interprises	2700000	981 26.04.2018	2	In process	343	0	27,000
20	Soling, UC 49 ,52	Anwar Pansota	2300000	976 26.04.2018	2	In process	333	0	23,000
21	Soling 26/3R	Tehreem Builders	2500000	988 24.04.2018	2	In process	226	0	25,000
22	Bridge chak chaweka	Sayed Qamar ul Haq Shah	2500000	1008 26.04.2018	2	In process	640	1 to 14	25,000
23	Soling 137,429/6R	M.E Muqaddas	2650000	1006 26.04.2018	2	In process	213	1 to 03	26,500
24	Soling Billu wala khu fidai shah	Ajmal Shahzad	2550000	1005 26.04.2018	2	In process	342	32 to 38	25,500
25	Soling, Mettalled road breg farooq	M.E Muqaddas	3000000	1004 26.04.2018	2	In process	211	6	30,000
26	Soling UC Tekht mehal	Anwar Pansota	2100000	1003 26.04.2018	2	In process	330	0	21,000
27	Soling Basti karma wala lalika	Anwar Pansota	2700000	1002 26.04.2018	2	In process	330	0	27,000
28	Soling kho shero wala	Anwar Pansota	2500000	1001 26.04.2018	2	In process	333	1 to 6	25,000
29	Solid Pawn for waste water toba qalandar shah	Sayed Zill e Hussain Shah	2400000	998 24.04.2018	2	In process	326	0	24,000
30	Soling basti dr younas	Saif Ur Rehman	2900000	1000 26.04.2018	2	In process	216	95 to 99	29,000
31	Soling UC Behkan wala	Sajid Hussain Khassana	2200000	992 26.04.2018	2	In process	125	81 to 89	22,000
32	Mettalled road bara qamar din	Anwar Pansota	3000000	1169 25.06.2018	4.5	In process	333	15 to 24	30,000
33	Soling UC Ganga singh	Ajmal Shahzad	2500000	1039 26.04.2018	2	In process	335	31 to 36	25,000
34	Jinaz Gah Chak fatwera	Tahir Mehmood	2100000	1023 26.04.2018	2	In process	338	14 to 28	21,000
35	Soling bhuka pattan	Pride Engeeniring	2500000	1024 26.04.2018	2	In process	225	1 to 06	25,000
36	Soling basti chaweka	Saif Ur Rehman	2500000	1025 26.04.2018	2	In process	220	14 to 22	25,000
37	Mettalled Road Jhullan Arain	Atiq ur Rehman	2300000	1028 26.04.2018	2	In process	340	1 to 4	23,000
38	Soling Chak 213/F	Bhatti Construction	2500000	1034 26.04.2018	2	In process	214	0	25,000

Sr. No.	Name of scheme	Name of Contractor	T.S Cost	Work Order No & Date	Time Limit (in Months)	Status	M.B No.	Pages	1% penalty (Minimum)
		& Eng Works							
39	Mettalled Road Hafiz Abad	Z.M.J Interprises	2500000	1037 26.04.2018	2	In process	344	7 to 20	25,000
40	Soling Basti Mammunka	Jhakkar Engeenring	2500000	1037 26.04.2018	2	In process	226	05 to 06	25,000
41	Soling Muhammad Pur To Rafiq Kot	Tahir Mehmood	2500000	1038 26.04.2018	2	In process	338	40 to 51	25,000
42	Soling Faqir Wali	Z.M.J Interprises	2300000	1047 26.04.2018	2	In process	331	10	23,000
43	Mettalled Road Shadi wala road	Bannu Fazal	2500000	1050 26.04.2018	2	In process	349	1 to 3	25,000
44	Mettalled Road 174/7R	Bhatti Construction & Eng Works	3000000	1052 26.04.2018	2	In process	346	0	30,000
45	Mettalled Road 8/FW	Ajmal Shahzad	3000000	1054 26.04.2018	2	In process	214	57 to 60	30,000
46	Mettalled Road Kachi Kothi pull to 52/F	Tahir Mehmood	3000000	1055 25.04.2018	2	In process	223	6 to 08	30,000
47	Mettalled Road Chak 9/Fw	Z.M.J Interprises	3000000	1056 26.04.2018	2	In process	215	0	30,000
48	Soling members District Council	khalid Hussian	8600000	381 02.02.2017	3	In process	139	0	86,000
49	Construction Boundry Wal UC 108-109 repair urber Union council Mandi Sadiq Gunj etc	Muhammad Ayyoub Chohan	7141000	390 02.10.2017	3	In process	138	78 to 98	71,410
50	Soling UC 130	Bannu Fazal	5000000	1180 29.06.2018	4.5	In process	217	01 to 06	50,000
51	Soling chak No. 197/HB	Bannu Fazal	4880000	1137 03.06.2018	2.5	In process	217	0	48,800
52	Soling Tuff Tile UC 21 to 37	Bannu Fazal	1280000 0	1175 29.06.2018	4.5	In process	220	27 to 29	128,000
53	Soling Tuff Tile Chak No. 258/HR & 235/9R	Bannu Fazal	4255000	1182 29.06.2018	4.5	In process	221	39 to 45	42,550
Total									1,768,160

Annexure-12/BWN
[Para 1.6.7]

Less deduction of Shrinkage from earthwork – Rs 1.747 million

(Amount in rupees)

Sr. No.	Name of scheme	Name of Contractor	M.B No.	Pages	Qty M.B	Rate M.B	Amount of 6% to be deducted
1	Soling Drain	Shahzad Khurshid	218	0	139695	8241.2	69,075
2	Soling, Basti Jany ka	Habib Javed	336	12 to 19	67138	7080.55	28,522
3	Soling, 187/7R	Bannu Fazal	217	11 to 13	54365	7080.55	23,096
4	Mettalled Road, Jhullan Arain	Sikandran Engricening	227	53 to 60	50640	7689.9	23,365
5	Soling Drain, Jhullan Chishti	Ajmal Shahzad	338	35 to 59	85000	7080.55	36,111
6	Soling, 319/HR	Bannu Fazal	221	0	59295	7232.79	25,732
7	Soling Drain, Lalika Road To Graveyard	Saif Ur Rehman	216	58 to 61	129900	7080.55	55,186
8	Water Digg, 213/F	Bhatti Construction & Eng Works	214	04 to 06	79961	8513.45	40,845
9	Cattle Pan, 164/7R	Bannu Fazal	212	0	76432	7232.89	33,169
10	Soling, Basti Judana	Tahir Mehmood	338	51 to 59	91250	7080.55	38,766
11	Soling, Qalandar Nagar	Tahir Iqbal Joyia	224	7 to 13	98885	7080.55	42,010
12	Mettalled Road, UC 64	Tahir Mehmood	223	0	91000	7080.55	38,660
13	Mettalled Road, Lakhan Phatak to basti shera lakhan	M.S Abdullah	325	0	92494	7080.55	39,295
14	Mettalled Road, UC 50,53	Nazir Alalm Bodla	324	10 to 24	77140	7080.55	32,772
15	Soling, UC 11 To 15	Waheed	220	22 to 26	219090	7080.55	93,077
16	Soling, UC 67,65	Tehreem Builders	3	0	71840	7080.55	30,520
17	Soling, UC Kalia shah	Ajmal Shahzad	346	0	49225	7080.55	20,912
18	Soling, UC 49 ,52	Anwar Pansota	333	0	88500	7080.55	37,598
19	Soling 137,429/6R	M.E Muqaddas	213	1 to 03	91100	7080.55	38,702
20	Soling Billu wala khu fidai shah	Ajmal Shahzad	342	32 to 38	79300	7080.55	33,689
21	Soling UC Tekht mehal	Anwar Pansota	330	0	60600	7080.55	25,745
22	Soling Basti karma wala lalika	Anwar Pansota	330	0	105600	7080.55	44,862
23	Soling kho shero wala	Anwar Pansota	333	1 to 6	70069	7080.55	29,768
24	Soling basti dr younas	Saif Ur Rehman	216	95 to 99	231000	7080.55	98,136
25	Mettalled road ratti ram pura	Babar Javed	26	40 to 42	77500	5350	24,878

Sr. No.	Name of scheme	Name of Contractor	M.B No.	Pages	Qty M.B	Rate M.B	Amount of 6% to be deducted
26	Mettalled road bara qamar din	Anwar Pansota	333	15 to 24	103740	8241.2	51,297
27	Soling UC Ganga singh	Ajmal Shahzad	335	31 to 36	114410	7080.55	48,605
28	Jinaz Gah Chak fatwera	Tahir Mehmood	338	14 to 28	80190	7080.55	34,067
29	Soling bhuka pattan	Pride Engeeniring	225	1 to 06	66752	7232.9	28,969
30	Soling basti chaweka	Saif Ur Rehman	220	14 to 22	85102	7080.55	36,154
31	Soling Chak 213/F	Bhatti Construction & Eng Works	214	0	77205	7080.55	32,799
32	Soling Basti Mammunka	Jhakkar Engeenring	226	05 to 06	53650	7232.9	23,283
33	Soling Muhammad Pur To Rafiq Kot	Tahir Mehmood	338	40 to 51	60512	7080.55	25,707
34	Soling Faqir Wali	Z.M.J Interprises	331	10	54010	7080.55	22,945
35	Mettalled Road 174/7R	Bhatti Construction & Eng Works	346	0	60490	8513.45	30,899
36	Mettalled Road 8/FW	Ajmal Shahzad	214	57 to 60	52932	8513.45	27,038
37	Mettalled Road Kachi Kothi pull to 52/F	Tahir Mehmood	223	6 to 08	72630	8513.45	37,100
38	Mettalled Road Chak 9/Fw	Z.M.J Interprises	215	0	76190	8513.45	38,918
39	Soling members District Council	khalid Hussian	139	0	217300	6840.85	89,191
40	Soling chak No. 197/HB	Bannu Fazal	217	0	163690	7080.55	69,541
41	Mettalled Road Noray Wala Ban	Sikandran Engrieening	122	63	310260	4765	88,703
42	Soling Tuff Tile UC 21 to 37	Bannu Fazal	220	27 to 29	201000	4768	57,502
Total							1,747,209

Annexure-13/BWN**[Para 1.6.8]****Doubtful expenditure on repair & renovation of houses – Rs 1.165 million****(Amount in rupees)**

Sr. No.	Cheque #	Date	Name of Supplier	Description	Amount
1	8035323446	01.06.18	Chaudhary Builders	Wall Panneling of House of Mr. Rao Sajid Mahmood (Steno)	99,972
2	8035323446	01.06.18	Chaudhary Builders		98,016
3	8035323446	01.06.18	Chaudhary Builders		99,461
4	8035323446	01.06.18	Chaudhary Builders		99,900
5	8035323446	01.06.18	Chaudhary Builders		90,000
6	8035323465	16.02.19	Chaudhary Builders	Purchase of Fiber Sheet for House of Mr. Rao Sajid Mahmood (Steno)	99,584
7	8035323465	16.02.19	Chaudhary Builders		96,414
8	8035323465	16.02.19	Chaudhary Builders		98,984
9	8035323465	16.02.19	Chaudhary Builders		95,961
10	8035323465	16.02.19	Chaudhary Builders		94,178
11	8035323465	16.02.19	Chaudhary Builders	Purchase of Electric items For wiring of House of Mr. Riaz Mahmood (Store Keeper)	96,217
12	8035323465	16.02.19	Chaudhary Builders		96,911
Total					1,165,598

Annexure-1/BWP**[Para 2.3.2]****Non reconciliation of expenditure with Accounts Office – Rs 10.419 million****(Amount in rupees)**

Sr. No.	Account Head	Description of Account	Expenditure Cash Book	Expenditure Monthly Account	Diff.
1	A09408	Purchase of Medicine Dengue/Antiseptic Germs.	594,490	-	594,490
2	A09203	I.T. Equipment	244,326	79,333	164,993
3	A13703	I.T. Equipment (Repairs)	14,732	990,988	(976,256)
4	A09601	Purchase of Plant & Machinery	1,309,583	1,691,470	(381,887)
5	A06301	Entertainment & Gifts	265,984	341,456	(75,472)
6	A03971	Sports	130,262	137,592	(7,330)
7	A03970	Others	687,248	776,090	(88,842)
8	A03967	Photo copy Expenditure	172,915	185,890	(12,975)
9	A03942	Cost of others store	755,349	621,578	133,771
10	A09408	Generic Consumables (Medicine Dengue/Antiseptic Germs)	594,490	-	594,490
11	A03918	Exhibitions, Fairs& other National Celebration	2,381,339	3,263,292	(881,953)
12	A03907	Advertising & Publicity	2,118,164	2,126,077	(7,913)
13	A03901	Stationery	544,199	548,014	(3,815)
14	A15101	POL official Staff Cars, Motor Cycle	9,065,041	-	9,065,041
Positive Difference					10,419,014
Negative Balance					(2,436,443)

Annexure-2/BWP**[Para 2.5.2]****Irregular payments of works without production of GST invoices & CPRs –
Rs 126.154 million****(Amount in rupees)**

Sr. No.	Name of Scheme	Estimate Cost
1	Construction of Soling Area Chak No.1/BC UC No. 3	870,000
2	Construction & repair of Soling & drain Chak No.29/BC UC No.5	150,000
3	Construction of Soling Chak No.29/BC Alif UC No. 5	300,000
4	Construction of Soling Basti Gardran UC No.5	300,000
5	Construction of Soling Khoo Ramzan Wala Bahar Borana UC No.8	300,000
6	Construction of Soling & drain Noor Arain UC No.8	500,000
7	Construction of Soling Aman Colony Noor Arain UC No.8	200,000
8	Construction of Soling Basti Guro wala Mouza Otera, Resoling Basti Munir Numberdar UC No. 11	800,000
9	Construction of Soling Mouza Miani UC No.12	1,600,000
10	Construction of Soling from Metalled road to 5/L to Basti Garwan Mouza Khairpur Noranga UC. No.13	200,000
11	Construction of Soling Road Muhammad Rafiq Sheikh Basti Goath Mehroo UC No.15	600,000
12	Construction of Soling Road Wasoo Wala Khoo to Basti Chah Qazi Wala Mouza Goath Mehroo, Abdul Ghafoor Khookhar UC No.15	1,000,000
13	Construction of Basti Ch. Nazir Ahmad Mari Meer Muhammad UC No.16	400,000
14	Construction of Soling From canal 6-L to Basti ghulam Qadir Mouza Wahi Hussain UC No. 17	500,000
15	Construction of Soling Basti Chanran to Ada Wahi Jan Muhammad Mouza Khuda Bukhsh Channar UC No.17	500,000
16	Construction of Soling Izafi Abad Gull Pur, Construction of Bridge Jandani Minar Basti Mahar Khuda Bukhsh, & Bridge Ghulam Muhammad Mirali Aqil Minar UC No. 18	2,500,000
17	Construction of Soling Basti Haji Muhammad Nawaz Mouza Chak Norang UC No.39	425,000
18	Construction of Soling Basti Aslam Barth Mouza Chak norang UC No.39	450,000
19	Construction of Soling & Drain Basti Chak loharan Mouza Chak Norang UC No.39	225,000
20	Construction of Soling Mouza Pipli rajan UC No.39	500,000
21	Construction of Boundary Wall Edigah Janaza Gah Basti Shair Muhammad Ratta Mouza Jano Wala UC No.40	550,000
22	Construction of Boundary Wall Graveyard fazil Baloch Mouza Janowala UC No.40	500,000
23	Construction of Soling Mahi Tibba UC Janowala UC No.40	450,000
24	Construction of Soling Basti Malkan Janowala UC No.40	100,000
25	Construction of Soling Basti Kareem Bukhsh Solangi Muza Mud Peerwah UC No.43	800,000
26	Construction of Soling Janazagah Basti Balochan Tibbi Hotmahar UC No.43	200,000
27	Construction of Soling Area Mouza Daim Wala UC No. 43	600,000
28	Construction of Foot Bridge near Basti Jageer Abbas Pur Basti bahadar Khan 6-L canal UC No.44	350,000
29	Construction of Soling Mouza Tibbi Dhakwan , Tibbi Izat UC No.44	450,000
30	Construction of Soling Mouza Qadir Dina UC No.44	400,000
31	Construction of Soling Mouza Kotraza UC No.44	400,000
32	Construction of Soling Basti Jhaloo (Remaining work) Mouza Sukhail No.46	100,000
33	Construction of Soling Basti Ajmal Councilor Mouza Sukhail UC No.46	100,000
34	Construction of Shed Janaza Gah Mouza Sheikh Roshan UC No.47	500,000
35	Construction of Soling & drain Ghunia Basti Sial UC No.47	875,000
36	Construction of Soling Faqirabad Choak to Metalled road Jhanda Miani Mouza Makhwar UC No.49	1,600,000
37	Construction of Soling Basti Mahmood Tariq Bhaien Mouza Paloli UC No. 51	800,000
38	Construction of Soling Basti Hafiz Farid Naich UC No.51	225,000
39	Construction of Soling Basti Ghulam Sarwar Kotla Baqir Shah UC No.51	200,000

Sr. No.	Name of Scheme	Estimate Cost
40	Construction of Soling Haji Gull Muhammad Kotla Baqir Shah UC No.51	225,000
41	Construction of Soling Graveyard Ghulam Qadir Channar Chak Goband UC No.51	150,000
42	Construction of Pull Jadeed Minar Mouza Wadhnoor UC No.52	500,000
43	Construction of Pull Jadeed Minar UC No.52	500,000
44	Construction of Soling Area UC No.52	600,000
45	Construction of Soling from Madrasa Allah bukhsh to Basti Malik Manzoor Mouza Song Baila UC No.53	300,000
46	Construction of Soling from Madrasa Hafiz Allah Bukhsh to Basti Allah Dita Chachar Mouza Song Baila UC No.53	500,000
47	Construction of Soling from Basti Syed Manzoor shah to Basti Allah Ditta Chachar Mouza Song Baila UC No.53	200,000
48	Construction of Soling Basti bahsir Ahmad Bhatti Mouza Dhoor Koot UC No.53	300,000
49	Construction of Soling Basto Kohara to Primary School Song Baila UC No.53	300,000
50	Construction of Soling Basti Malik Shafi Arain Mouza Ghous Pur UC No.57	500,000
51	Construction of Soling Basti Malik Zafar Bhinda Mouza Bhindara UC No.57	400,000
52	Construction of Soling & Drain Soofi Ahmad Din Mouza Malkani UC No.57	225,000
53	Construction of Pull Soling Ghous Pur Minar near Basti Habib Ullah Khan Jalwana UC No.57	300,000
54	Construction of Soling Basti Dr. Abdul Sattar Channar Mouza Malkani UC No.57	175,000
55	Construction of Soling Hussainia Chowk road to Housa Tariq Maqbool Mouza Uch Bukhari UC No. 58	130,000
56	Construction of Soling Canal Haleem Wah to basti Zulifqar Baloch UC No.58	340,000
57	Construction of Soling Khairpur Daha Road to Housa Munir Khan Baloch Councilor Halimpur UC No.58	300,000
58	Construction soling C.Pack to basti Malik Fiaz Waran Chak Manik UC No.58	100,000
59	Construction of Soling Khairpur Daha road to basti Mushtaq Dhodhna UC No.58	130,000
60	Construction of Soling C.Pack to Basti Kamal UC No.58	270,000
61	Construction of Soling Canal Haleem wah to Basti Ashiq Waran Haleem Pur UC No.58	65,000
62	Construction of Soling Basti Haleem Pur Kocha Jat UC No.58	200,000
63	Constricion of Soling Basti Shair Muhammad Khohanra Mouza Badhoo Wali UC No.58	65,000
64	Construction of Soling Basti Divan Zafar Abbas Mouza Faiz Abbas UC No.60	300,000
65	Construction of Soling Basti Jindwadda Mouza Khuram Pur UC No.60	250,000
66	Construction of Soling Basti Gull Muhammad Master Amjad Basti Mouza Sultan Pur UC No.60	250,000
67	Construction of Soling Basti Allah Dad Gull Mouza Faiz Pur UC No.60	200,000
68	Construction of Soling Basti Karim Bukhsh Mouza Kundi Parhar UC No. 60	300,000
69	Construction of Soling Basti Haji Ghulam farid Tanwari Mouza Sojhal Tanwari UC No.60	300,000
70	Construction /Laying of Tuff Tile Eid Gah Chani Goath UC No.62	500,000
71	Construction / Laying of Tuff Tile Markazi Eid gah Station Chani Goath UC No.62	500,000
72	Laying of Tuff Tile Street Ch. Abdul Qayoom Chani Goath UC No.62	600,000
73	Construction of Soling Mouza Ram Kali UC No.63	300,000
74	Construction of Soling Mouza Rajar Hoo UC No.63	300,000
75	Construction of Soling Mouza Mahmood Matam UC No.63	350,000
76	Construction of Soling Mouza Kora Kulyar UC No.63	300,000
77	Construction of Soling Chak no.149/NP to 157/NP UC No.63	350,000
78	Construction of Soling Basti Malik Abdul Qadeer Vice Chairman Mouza Tahir Wali UC No.64	600,000
79	Construction of Soling Basti Malik Allah Wasaya Naich Tahir Wali UC No.64	300,000
80	Construction of Soling Basti Jam Allah Jivaya Daha Tahir Wali UC No.64	300,000
81	Construction of Soling Basti Mushtaq Ahmad Darkhan Mouza Ahmad Naich UC No.64	400,000
82	Construction of Soling Mouza Qadir Abad UC No.66	300,000
83	Construction of Soling Mouza Ban Wala UC No.66	300,000
84	Construction of Soling Mouza Manjhi Wala UC No.66	400,000
85	Construction of Soling Mouza Katchi Shaikrani & Mouza Muhammad Pur UC No.66	600,000
86	Construction of Soling Mouza Sadiq Abad UC No.67	800,000
87	Construction of Soling Mouza Punoo Jhulan UC No.67	500,000
88	Construction of Soling Mouza Ghumani UC No. 67	300,000

Sr. No.	Name of Scheme	Estimate Cost
89	Construction of Soling Khalil Ahamd Baswari Basti Talar Basharat UC No.69	300,000
90	Construction of Soling Basti Muhammad Asgher Baloch Mouza Rattar Nahran Wali UC No.69	300,000
91	Construction of Soling Basti Abdul hameed Wahiya Mouza Rattar Nahran Wali UC No.69	300,000
92	Construction of Soling Basti Jindo Khan Mouza Bakhri UC No.69	400,000
93	Construction of Soling Basti Qaisar Khan Mouza Bakhri UC No.69	300,000
94	Construction of Soling Chak 68/DB Baggi & Sullage Carrier Chak No.69/DB UC No.70	1,600,000
95	Construction of Soling Chak No.45/DB UC No.71	1,200,000
96	Construction of Musafar Khana Ada Chak No.40/Db UC No.71	400,000
97	Construction / Repair of Boundary Wall Chak No.107/DB Yazman & Soling 107/Db, 104/DB, & 101/DB UC No.74	1,600,000
98	Construction of Soling Chak No.109/Db to Chak No.116/DB, Soling & Resoling Chak No.111/DB & Earth filling Office UC No.75	2,300,000
99	Construction of Soling Street Shabir Shah UC No.20 Qaimpur	100,000
100	Construction of Soling & Resoling Chak No.62/DB & Soling Minority Colony Chak No.61/Db UC No. 76	1,600,000
101	Construction of Soling Chak No.115/DB UC No.77	1,600,000
102	Construction of Boundary Wall Water Diggi UC No.78	400,000
103	Construction of Soling Chak No.106/DNB Liyaqat Abad Colony UC No.78	100,000
104	Construction of Soling Chak No.3/DNB UC No.78	400,000
105	Construction of Soling, RCC Pully Chak no.1/DNB UC No.78	300,000
106	Construction of Soling Chak No.16/DNB UC No.78	400,000
107	Construction of Soling Chak No.17/DNB Basti Haji Ghulam Nabi UC No.79	200,000
108	Construction of Soling Chak No.13/DNB UC No.79	350,000
109	Construction of Soling Chak No.18/DNB UC No.79	350,000
110	Construction of Soling Chak no.11/DNB UC No.79	250,000
111	Construction of Soling Chak No.7/DNB UC No.79	450,000
112	Construction of Soling & Resoling Chak No.20/DNB Gharib Abad UC No.80	800,000
113	Construction of Soling Chak No.32/DNB Colony UC No.80	450,000
114	Construction of Soling Chak No.35/DNB UC No.80	250,000
115	Construction of Soling Chak No.34/DNB UC No.80	100,000
116	Construction Sullage Carrier & Drain Chak No.36/DNB UC No.81	400,000
117	Construction of Soling Chak no.38/DNB UC No.81	250,000
118	Construction of Soling Chak No.39/DNB UC No.81	250,000
119	Construction of Soling Janah Abadi Chak No.11/DNB UC No.81	250,000
120	Construction of Soling Chak no.110/DNB UC No.81	250,000
121	Construction of Veranda Janaza Gah Chak No.24/DNB UC No.82	600,000
122	Construction of Soling & Drain Chak no.48/DNB UC No.82	600,000
123	Construction of Soling Basti Haji Abdul razaq Chak No.24/DNB UC No.82	400,000
124	Construction of Soling Dera Allah Nawaz Solngi Chak No.83/DB & Soling Jam Arif Chak No.80/DB Colony & Construction of Pull Raa Abdul rasheed & Minar Saladi Chak No.84/DB UC No.85 (Soling M Ramzan)	1,600,000
125	Construction of Soling Chak No.18/DRB Basti Ahsan Ullah Hanjra UC No.86	500,000
126	Construction of Soling Chak No.9/DRB UC No.86	525,000
127	Construction of Boundary wall Janaza Gah (R.W) Chak No.9/DRB UC No.86	575,000
128	Construction of Soling Basti Mirana Chak No.132/DNB UC No.87	600,000
129	Construction of RCC Pully Metalled Road Chak No.120/DNB UC No.87	150,000
130	Construction of Soling Chak No.75,73,77,74/DB UC No.88	1,600,000
131	Construction of Soling Street Hafeez Shah, Dr, Nadeem, Akram Zargar Muhalla Sardar Abad Khanqah Sharif	300,000
132	Construction of Soling Chak No.75/F	300,000
133	Repair of Manholes and Supply of Manholes Cover Area District Council bahawalpur	1,000,000
134	Construction of Pull, Soling Basti Eisa Baloch Chak No.125/DNB Yazman	350,000
135	Construction of Soling Basti Asgher Ali UC No.87 Mirana	200,000
136	Construction of Soling Chak No.131/DNB Basti Barkat Ali	450,000

Sr. No.	Name of Scheme	Estimate Cost
137	Construction of Soling Basti Sardar Rashid Tufail Mouza Mahand	100,000
138	Construction of Culverts Chak No.59/DB	200,000
139	Construction of Soling From Pull Faqir Ullah to Basti Khokhar Mouza Jindo Channar UC Mad Peer Wah	1,000,000
140	Construction of Soling & Drain Chani goath UC Chani Goath	1,500,000
141	Construction of Soling Mouza Chak Kahal , Mouza Bait Ahmad UC No. 67 Sadiq Abad	500,000
142	Construction of Soling Basti Iqra, Basti Malik Khalid Ghaloo, Basti Haji Nazir Ahmad Basti Bhatiyani UC No.64	500,000
143	Construction of Soling Basti Habib Matam Mouza Mahmood Matam UC No.63	300,000
144	Construction of Soling Basti Abra Mouza Rajar Hoo UC No.63	200,000
145	Construction of Soling az Basti Ghuman Wali Chak 68/Db Bhaghi to Graveyard Chak No.68/Db Bhaghi Yazman	700,000
146	Construction of Soling Malik Afzal Bhutta Sijawal Wala	600,000
147	Construction/ Laying of Tuff Tile Mouza Jageer Sadiq Abad Basti Afzal Shaikrani UC Bakhtiyari	424,162
148	Construction of Pull Mouza Sheikh Wahan	2,010,000
149	Laying Tuff Tile & Drain etc Street Riaz Ahmad Akhtar Basti Tibbi Hot Mahar UC Mud Peer Wah	800,000
150	Laying of Tuff tile Chamber Khairpur Tamiwali	1,500,000
151	Construction of soling Sheikh Wahan	700,000
152	Construction of Kitchen Office District Council Bahawalpur	200,000
153	Construction of Shed Office District Council bahawalpur	400,000
154	Construction of Soling adda Musafar Khana	600,000
155	Construction of Soling Basti Mahar Nazir Sial Mouza Ali Kharak	550,000
156	Construction of Soling Basti habib Bhatti Mouza Ghari Kandi	550,000
157	Construction of Soling Basti rajab Ali Mohani Mouza Nonari	250,000
158	Construction of Soling Basti bagh Wali Mouza Nonari	250,000
159	Construction of Soling Basti Habib Baloch Kotla Mouza Khan	200,000
160	Construction of Soling Basti Bhutta Mouza Baqa Pur UC Bahawalpur Ghalwan	200,000
161	Construction of Soling Basti Ismail Pur Mouza Ismail Pur	200,000
162	Construction of Soling & Drain Basti Joiya Mouza Mangloti	200,000
163	Basti Soling & drain Basti Mulazim baloch Mouza Mangloti	200,000
164	Construction of Pull I/R canal 6/L Near Basti Balochan Mubarakpur	200,000
165	Construction of Soling Basti ghulam Haidar Misson UC Wahi Bahawal	300,000
166	Construction of Soling Basti Faiz Bukhsh Arain UC Wahi Bahawal	300,000
167	Construction of Metalled Road from Metalled Road to Tube Well Ch. Munir	9,135,000
168	Construction of Tuff Tile ,Drain, RCC Cross Basti Karania	8,000,000
169	Construction of Metalled road Remaining Work Chak No.17/BC	700,000
170	Construction of RCC Pully Mouza Noo Abad	150,000
171	Construction of Remaining Work Adda Maqbool Abad to Old Road	3,300,000
172	Construction of Soling Mithoo Khan Dadpotra	500,000
173	Construction of Soling Metalled road to Basti Rasheed Mohana	1,900,000
174	Construction of Soling Area UC No.70	1,500,000
175	Construction of Soling from Metalled road Oudi to Basti Ch. Fateh Muhammad	760,000
176	Construction of Soling from Metalled road Oudi to Basti Ch. Raman	930,000
177	Construction of Soling from Metalled road Oudi to Basti Jogiyani	300,000
178	Construction of Soling from Metalled road Chak No.12/BC to Basti Numberdar Gull Muhammad	875,000
179	Construction of Soling Metalled road Maharan to Ch. Abdul Majeed	300,000
180	Construction of Soling from Metalled road Oudi to Basti ronjhan	525,000
181	Construction of Soling from Metalled road to Basti Basti Shehzad Virk	300,000
182	Construction of Soling from Metalled road Basti Hassan Khan , Basti Haidar Ali Khalid	550,000
183	Construction of Soling from Metalled road Primary School to Amin Numberdar	550,000
184	Construction of Soling from Metalled road 13000 Road to Basti Allah Wasaya Bhatti Mouza Noo Abad	1,100,000

Sr. No.	Name of Scheme	Estimate Cost
185	Construction of Soling Basti Awan Noo Abad	1,300,000
186	Construction of Soling Jam Allah Divaya Laar Mouza Noo Abad	600,000
187	Construction of Soling from Pull Canal 2/L to Graveyard Mari Sheikh Shajra	600,000
188	Copnstruction of Soling Basti Majeed Abad to Yaseen Bohar Mouza Noo Abad	850,000
189	Construction of Soling Chowk Mahran to Basti Rana	500,000
190	Construction of Soling Metalld road to Janaza Gah Graveyard Mari Sheikh Shajra	2,000,000
191	Construction of Soling Basti Dindaran to Balochan	700,000
192	Construction of Metalled Road from Metalled road to New Metalled road Ajmal Khan	5,000,000
193	Construction of Soling Basti Mithorian	800,000
194	Construction of Soling Basti Nawaz Daha (R.W)	400,000
195	Construction of Soling Basti Tariq Abad to Allah Bachaya Laar Noo Abad	550,000
Total		126,154,162

Annexure-3/BWP

[Para 2.5.3]

Utilization of development funds for political benefits – Rs 118.669 million

(Amount in rupees)

Bahawalpur Saddar			
Sr No	Tender Dated	Total Schemes	Total Cost
1	12/9/2017	29	59,134,000
2	24-04-2018	34	18,700,000
3	7/5/2018	26	40,835,000
	Total		118,669,000
	%age of Total Fund		50%
Ahmadpur East			
Sr No	Tender Dated	Total Schemes	Total Cost
1	12/9/2017	17	13,050,000
2	24-04-2018	66	26,200,000
3	7/5/2018	19	8,200,000
	Total		47,450,000
	%age of Total Fund		20%
Yazman			
Sr No	Tender Dated	Total Schemes	Total Cost
1	12/9/2017	8	6,118,000
2	24-04-2018	37	24,100,000
3	7/5/2018	4	1,550,000
	Total		31,768,000
	%age of Total Fund		13%
Khairpur Tamewali			
Sr No	Tender Dated	Total Schemes	Total Cost
1	12/9/2017	8	7,500,000
2	24-04-2018	9	10,700,000
3	7/5/2018	3	4,210,000
	Total		22,410,000
	%age of Total Fund		9%
Hasilpur			
Sr No	Tender Dated	Total Schemes	Total Cost
1	12/9/2017	3	4,000,000
2	24-04-2018	13	15,300,000
	Total		19,300,000
	%age of Total Fund		8%
	G.Total		239,597,000

Annexure-4/BWP

[Para 2.5.4]

Irregular execution of development schemes – Rs 69.420 million

(Amount in rupees)

Sr. No.	Name of Scheme	Approved Cost	Original A.A No & Date	Revised A.A No & date	Contractor Name	work order No. & date
1	Construction of Metaled road from Peer Syedi Shah Graveyard Back Side Punjab Employee Society, From Munir Channar to Raim Bukhsh, Sewerage & Tuff Tile Mohajar Colony , Tuff Tile Malik Altaf Channar, Tuff Tile & Sewerage Sadiq Colony , Tuff Tile Androon Shahar Goheer Town & Model Town 'C' Bahawalpur City	23,619,000	1- 2/DD(Dev)/BWP/P&D/248 9-93 Dated 12-03-2019	1- 2/DD(Dev)/BWP/P&D/1081-90 Dated 17-10-2019	M/S Mughal & Brothers	460 Dated 24-04- 2019
2	Providing/Laying of Tuff tile Tibba Badar Shair basti bhatta jat inside Sadiq Colony Bahawalpur city	5,000,000	//	//	Sheikh Khalid Iqbal	462 Dated 24-04- 2019
4	Construction of Soling & Drain Mouza Mehrab Wala , Laying of Tuff tile in Dera Nawab Sahib Ahmadpur East District Bahawalpur	15,523,000	//	//	M/S Ammad Const	458 Date 24-04- 2019
5	Construction of Culverts Mouza Ghuno Wali, Bhalla Jhuln, Pano Jhulan, Kora Kulyar, Budo Wali, Lang Garwan , Soling Haidar Pura , Kotla Sheikhan, Rattar Nahar Wali, Mouza Bakhtiyari, Tahir Wali, bait Tehsil Ahmad Pur East, District Bahawalpur	20,278,000	//	//	M/S Ghulam Abbas	459 Date 24-04- 2019
6	Providing/Laying of Sewer Line, Soling & Tuff Tile Shamas Mahal Road, Darbar Jamal Darvaish Road, & Street Arain Wali Muhallah Gillani Uch Sharif	5,000,000	1- 2/DD(Dev)/BWP/P&D/16-25 Dated 31-05-2019	1- 2/DD(Dev)/BWP/P&D/1081-90 Dated 17-10-2019	M. Talha Munir	551 Dated 28-06- 2019
Total		69,420,000				

Annexure-5/BWP**[Para 2.5.7]****Irregular payment of bricks without obtaining lab test reports – Rs 11.546 million****(Amount in rupees)**

Sr. No.	Name of Scheme	Date of Work Order	Expenditure
1	Construction of Soling Chak No.11/BC UC No. 5	28-04-2018	102,279
2	Construction of Soling Chak No.29/BC Alif UC No. 5	16-05-2018	240,116
3	Construction of Soling Basti Gardran UC No.5	16-05-2018	236,991
4	Construction of Soling Chak No.28/BC UC No. 5	8/5/2018	154,011
5	Construction of Soling Chak No.12/BC UC No. 5	8/5/2018	158,663
6	Construction of Soling Basti Nawaz Daha Mouza Pakka UC No.7	8/5/2018	501,898
7	Construction of Soling Basti Pathar Wali Khanqah Sharif UC No.8	16-05-2018	154,882
8	Construction of Soling Usman Colony Near Sabzi Mandi UC No.8	16-05-2018	158,662
9	Construction of Soling Sardar Bhabha Shahoo Chanar UC No.8	16-05-2018	159,882
10	Construction of Soling Basti Hazoor Bukhsh Pahoor Mouza Nahar Wali UC No. 11	23-04-2018	195,884
11	Construction of Soling Mouza Jalal Abad UC No.11	23-04-2018	200,000
12	Construction of Soling (Remaining Work) Basti Zafar Abad Mouza Habib Misson UC No.13	7/5/2018	160,225
13	Construction of Tube Well Ashiq Lakhani to Basti Haji Muhammad Yar Sajawal Wala UC No.13	7/5/2018	316,887
14	Construction of Soling From canal 6-L to Basti ghulam Qadir Mouza Wahi Hussain UC No. 17	8/5/2018	379,001
15	Construction of Soling Basti Chanran to Ada Wahi Jan Muhammad Mouza Khuda Bukhsh Channar UC No.17	8/5/2018	182,674
16	Construction of Soling Basti Muhammad Aslam Gajjo Mouza Wahi Hussain UC No.17	7/5/2018	233,583
17	Construction of Soling Basti Malik Muhammad Gayle Mouza Wahi Hussain UC No.17	7/5/2018	131,550
18	Construction of Soling Basti ghulam Mustafa Arain Mouza Khuda Bukhsh Channar UC No.17	7/5/2018	129,664
19	Construction of Soling Street Shabir Shah UC No.20 Qaimpur	22-05-2018	92,541
20	Construction of Soling Chak No.3/DNB UC No.78	23-04-2018	294,765
21	Construction of Soling Chak No.13/DNB UC No.79	23-04-2018	279,214
22	Construction of Soling Chak No.18/DNB UC No.79	23-04-2018	281,551
23	Construction of Soling Chak No.39/DNB UC No.81	23-04-2018	196,885
24	Construction of Soling Basti Haji Abdul razaq Chak No.24/DNB UC No.82	8/5/2018	336,991
25	Construction of Soling adda Musafar Khana	22-05-2018	205,000
26	Construction of Metalled road Remaining Work Chak No.17/BC	22-05-2018	560,211
27	Construction of Soling Metalled road Maharan to Ch. Abdul Majeed	22-05-2018	237,260
28	Construction of Soling from Metalled road to Basti Basti Shehzad Virk	22-05-2018	231,030
29	Construction of Soling from Metalled road Basti Hassan Khan , Basti Haidar Ali Khalid	22-05-2018	390,563
30	Construction of Soling Jam Allah Divaya Laar Mouza Noo Abad	22-05-2018	291,550
31	Construction of Soling Mouza Pipli rajan UC No.39	10/5/2018	396,550
32	Construction of Soling Basti Hafiz Farid Naich UC No.51	1/5/2018	171,225
33	Construction of Soling Basti Ghulam Sarwar Kotla Baqir Shah UC No.51	1/5/2018	158,992
34	Construction of Soling Haji Gull Muhammad Kotla Baqir Shah UC No.51	1/5/2018	183,000
35	Construction of Soling Basti Jindwadda Mouza Khuram Pur UC No.60	10/5/2018	199,874
36	Construction of Soling Basti Allah Dad Gull Mouza Faiz Pur UC No.60	8/5/2018	156,447

Sr. No.	Name of Scheme	Date of Work Order	Expenditure
37	Construction of Soling Basti Karim Bukhsh Mouza Kundi Parhar UC No. 60	8/5/2018	250,447
38	Construction of Soling Basti Haji Ghulam farid Tanwari Mouza Sojhal Tanwari UC No.60	8/5/2018	249,661
39	Construction /Laying of Tuff Tile Eid Gah Chani Goath UC No.62	10/5/2018	401,225
40	Construction / Laying of Tuff Tile Markazi Eid gah Station Chani Goath UC No.62	10/5/2018	400,025
41	Laying of Tuff Tile Street Ch. Abdul Qayoom Chani Goath UC No.62	10/5/2018	304,658
42	Construction of Soling Basti Muhammad Asgher Baloch Mouza Rattar Nahran Wali UC No.69	7/5/2018	251,441
43	Construction of Soling Basti Abdul hameed Wahiya Mouza Rattar Nahran Wali UC No.69	7/5/2018	257,884
44	Construction of Soling Basti Jindo Khan Mouza Bakhri UC No.69	7/5/2018	349,881
45	Construction of Soling Basti Sardar Rashid Tufail Mouza Mahand	22-05-2018	88,001
46	Construction of Soling az Basti Ghuman Wali Chak 68/Db Bhaghi to Graveyard Chak No.68/Db Bhaghi Yazman	22-05-2018	533,152
Total			11,546,876

Annexure-6/BWP

[Para 2.5.9]

Non-imposition of penalty for late completion of works – Rs 5.857 million

(Amount in rupees)

Sr. No	Name of Scheme	Estimate Cost	Date of Work Order	Target date of Completion	Actual date of Completion	Expenditure	Penalty @ 10%
1	Construction of Soling , Sewer Line, Drain Area UC No.9	1600000.00	23-04-2018	23-07-2018	Not completed yet	0.00	160,000
2	Construction / Repair of Boundary Wall Chak No.107/DB Yazman & Soling 107/Db, 104/DB, & 101/DB UC No.74	1600000.00	28-04-2018	28-07-2018	Not completed yet	371943.00	160,000
3	Construction of Shed Office District Council bahawalpur	400000.00	22-05-2018	22-07-2018	Not completed yet	0.00	40,000
4	Construction of Soling adda Musafar Khana	600000.00	22-05-2018	22-07-2018	Not completed yet	205000.00	60,000
5	Construction of Metalled Road from Metalled Road to Tube Well Ch. Munir	9135000.00	22-05-2018	22-01-2019	Not completed yet	1547200.00	913,500
6	Construction of Tuff Tile ,Drain, RCC Cross Basti Karania	8000000.00	22-05-2018	22-11-2018	Not completed yet	0.00	800,000
7	Construction of Soling Metalled road to Basti Rasheed Mohana	1900000.00	22-05-2018	22-07-2018	Not completed yet	0.00	190,000
8	Construction of Soling from Metalled road Primary School to Amin Numberdar	550000.00	22-05-2018	22-07-2018	Not completed yet	0.00	55,000
9	Construction of Soling Metalled road to Janaza Gah Graveyard Mari Sheikh Shajra	2000000.00	22-05-2018	22-08-2018	Not completed yet	0.00	200,000
10	Construction of Soling Sanjar, Jand, Gull Dera, Dera Bakha, Saif Pur UC No.1	1600000.00	2/5/2018	30-06-2018	Not completed yet	1038773.00	160,000
11	Construction of Soling Area Chak No.1/BC UC No. 3	870000.00	8/5/2018	8/7/2018	Not completed yet	0.00	87,000
12	Construction of Soling Izafi Abad Gull Pur, Construction of Bridge Jandani Minar Basti Mahar Khuda Bukhsh, & Bridge Ghulam Muhammad Mirali Aqil Minar UC No. 18	2500000.00	7/5/2018	7/8/2018	Not completed yet	1247147.00	250,000

Sr. No	Name of Scheme	Estimate Cost	Date of Work Order	Target date of Completion	Actual date of Completion	Expenditure	Penalty @ 10%
13	Construction of Soling & Drain Basti Hussaini UC No.23	500000.00	7/5/2018	7/6/2018	Not completed yet	0.00	50,000
14	Construction of Sewer Line Ala Abad UC No.23	600000.00	7/5/2018	7/8/2018	Not completed yet	0.00	60,000
15	Construction of Soling Chak no.148/M, Izafi Abadi Chak No.148/M UC No.25	1600000.00	7/5/2018	7/8/2018	Not completed yet	799509.00	160,000
16	Construction of Boundary Wall Janaza Gah Basti Kowater 15/FW UC No.26	500000.00	16-05-2018	16-06-2018	Not completed yet	0.00	50,000
17	Construction of Soling & drain 58/F UC No.26	600000.00	10/5/2018	10/7/2018	Not completed yet	0.00	60,000
18	Construction of Soling 146/M & Repair of Water Diggi Chak No.153/M & 188/M UC No.28	1600000.00	7/5/2018	7/8/2018	Not completed yet	0.00	160,000
19	Construction of Soling Baili Basti Chah Bair wala Basti Zaka Ahmad Bakhsh Karyana Store & Basti Sultan Arain Basti Zoor Koot UC No.33	1600000.00	10/5/2018	10/8/2018	Not completed yet	0.00	160,000
20	Construction/Laying of Tuff Tile Basti Rajan Abad UC No.36	1600000.00	10/5/2018	10/8/2018	Not completed yet	0.00	160,000
21	Construction of Soling Mouza Sharaf Basti Wasiran Main road to graveyard Uc No. 37	1600000.00	28-04-2018	28-07-2018	Not completed yet	0.00	160,000
22	Construction of Soling Chak 68/DB Baggi & Sullage Carrier Chak No.69/DB UC No.70	1600000.00	22-05-2018	22-09-2018	Not completed yet	0.00	160,000
23	Construction of Soling Dera Allah Nawaz Solngi Chak No.83/DB & Soling Jam Arif Chak No.80/DB Colony & Construction of Pull Raa Abdul rasheed & Minar Saladi Chak No.84/DB UC No.85 (Soling M Ramzan)	1600000.00	22-05-2018	22-08-2018	Not completed yet	412602.00	160,000
24	Laying of Tuff tile Chamber Khairpur Tamiwali	1500000.00	22-05-2018	22-07-2018	Not completed yet	0.00	150,000
25	Construction of Soling Basti Haji Muhammad Nawaz Mouza Chak Norang UC No.39	425000.00	8/5/2018	23-06-2018	Not completed yet	0.00	42,500

Sr. No .	Name of Scheme	Estimate Cost	Date of Work Order	Target date of Completion	Actual date of Completion	Expenditure	Penalty @ 10%
26	Construction of Boundary Wall Edigah Janaza Gah Basti Shair Muhammad Ratta Mouza Jano Wala UC No.40	550000.00	10/5/2018	10/7/2018	Not completed yet	0.00	55,000
27	Construction of Boundary Wall Graveyard fazil Baloch Mouza Janowala UC No.40	500000.00	10/5/2018	10/7/2018	Not completed yet	0.00	50,000
28	Construction of Foot Bridge near Basti Jageer Abbas Pur Basti bahadar Khan 6-L canal UC No.44	350000.00	10/5/2018	10/7/2018	Not completed yet	0.00	35,000
29	Construction of Soling Mouza Tibbi Dhakwan , Tibbi Izat UC No.44	450000.00	10/5/2018	10/7/2018	Not completed yet	0.00	45,000
30	Construction of Soling Mouza Qadir Dina UC No.44	400000.00	10/5/2018	10/7/2018	Not completed yet	0.00	40,000
31	Construction of Soling Basti Ajmal Councilor Mouza Sukhail UC No.46	100000.00	22-05-2018	22-06-2018	Not completed yet	0.00	10,000
32	Construction of Soling Basti Mahmood Tariq Bhaien Mouza Paloli UC No. 51	800000.00	23-04-2018	23-07-2018	Not completed yet	0.00	80,000
33	Construction of Soling Graveyard Ghulam Qadir Channar Chak Goband UC No.51	150000.00	1/5/2018	17-06-2018	Not completed yet	0.00	15,000
34	Construction of Pull Jadeed Minar Mouza Wadhnoor UC No.52	500000.00	8/5/2018	8/7/2018	Not completed yet	0.00	50,000
35	Construction of Pull Jadeed Minar UC No.52	500000.00	8/5/2018	8/7/2018	Not completed yet	0.00	50,000
36	Construction of Soling from Madrasa Hafiz Allah Bukhsh to Basti Allah Dita Chachar Mouza Song Baila UC No.53	500000.00	16-05-2018	16-07-2018	Not completed yet	0.00	50,000
37	Construction of Soling Basti bahsir Ahmad Bhatti Mouza Dhoor Koot UC No.53	300000.00	7/5/2018	7/6/2018	Not completed yet	0.00	30,000
38	Construction of Soling Basti Malik Zafar Bhinda Mouza Bhindara UC No.57	400000.00	8/5/2018	8/6/2018	Not completed yet	0.00	40,000
39	Construction of Pull Soling Ghous Pur Minar near Basti Habib Ullah Khan Jalwana UC No.57	300000.00	8/5/2018	8/6/2018	Not completed yet	0.00	30,000

Sr. No	Name of Scheme	Estimate Cost	Date of Work Order	Target date of Completion	Actual date of Completion	Expenditure	Penalty @ 10%
40	Construction of Soling Canal Haleem Wah to basti Zulifqar Baloch UC No.58	340000.00	8/5/2018	8/6/2018	Not completed yet	0.00	34,000
41	Construction of Soling Khairpur Daha Road to Housa Munir Khan Baloch Councilor Halimpur UC No.58	300000.00	8/5/2018	8/6/2018	Not completed yet	0.00	30,000
42	Construction of Soling Khairpur Daha road to basti Mushtaq Dhodhna UC No.58	130000.00	22-05-2018	22-06-2018	Not completed yet	0.00	13,000
43	Construction of Soling C.Pack to Basti Kamal UC No.58	270000.00	8/5/2018	8/6/2018	Not completed yet	0.00	27,000
44	Construction of Soling Basti Haleem Pur Kocha Jat UC No.58	200000.00	8/5/2018	8/6/2018	Not completed yet	0.00	20,000
45	Laying of Tuff Tile Street Ch. Abdul Qayoom Chani Goath UC No.62	600000.00	10/5/2018	10/7/2018	Not completed yet	304658.00	60,000
46	Construction of Soling Chak No.18/DRB Basti Ahsan Ullah Hanjra UC No.86	500000.00	21-04-2018	21-06-2018	Not completed yet	0.00	50,000
47	Construction of Soling Chak No.9/DRB UC No.86	525000.00	23-04-2018	23-06-2018	Not completed yet	0.00	52,500
48	Construction of Boundary wall Janaza Gah (R.W) Chak No.9/DRB UC No.86	575000.00	23-04-2018	23-06-2018	Not completed yet	0.00	57,500
49	Construction of Pull, Soling Basti Eisa Baloch Chak No.125/DNB Yazman	350000.00	10/5/2018	10/7/2018	Not completed yet	0.00	35,000
50	Construction of Soling From Pull Faqir Ullah to Basti Khokhar Mouza Jindo Channar UC Mad Peer Wah	1000000.00	22-05-2018	22-08-2018	Not completed yet	0.00	100,000
51	Construction of Soling Mouza Chak Kahal , Mouza Bait Ahmad UC No. 67 Sadiq Abad	500000.00	22-05-2018	22-07-2018	Not completed yet	0.00	50,000
52	Laying Tuff Tile & Drain etc Street Riaz Ahmad Akhtar Basti Tibbi Hot Mahar UC Mud Peer Wah	800000.00	16-05-2018	16-07-2018	Not completed yet	0.00	80,000
53	Construction of Soling & Drain Basti Joiya Mouza Mangloti	200000.00	22-05-2018	22-07-2018	Not completed yet	0.00	20,000

Sr. No	Name of Scheme	Estimate Cost	Date of Work Order	Target date of Completion	Actual date of Completion	Expenditure	Penalty @ 10%
54	Basti Soling & drain Basti Mulazim baloch Mouza Mangloti	200000.00	22-05-2018	22-07-2018	Not completed yet	0.00	20,000
55	Construction of Pull 1/R canal 6/L Near Basti Balochan Mubarakpur	200000.00	16-05-2018	16-06-2018	Not completed yet	0.00	20,000
Total							5,857,000

Annexure-1/RYK
[Para 3.5.1]

Non transfer of property and submission of mortgage dead – Rs 803.916 million

(Amount in rupees)

Sr.No.	Name of Housing Scheme	Developer	Total Open Area (K)	Land Transferred	Land Value as per Valuation Table (Per Marla)	Value of Non transfer Area
1	Al-Madina Town	M.Akram etc	14.97	Nil	30,250	9,056,850
2	Ali Housing Society	M.Asalam	35	Nil	19,250	13,475,000
3	Raja Garden	Raja Saleem	17.13	Nil	24,750	8,479,350
4	Makka Garden	Arif Hussain	26.95	Nil	9,331	5,029,409
5	Khawaja Fareed	Ghulam Rasool	28.75	Nil	60,000	34,500,000
6	Ahmad Garden	Kashif Qadir, Asif etc	21.45	Nil	88,000	37,752,000
7	Hassan Garden	M.iqbal	34.29	Nil	50,000	34,290,000
8	Fareed Garden	Arif Hussain etc	22.35	Nil	275,000	122,925,000
9	Maaz Garden	M.Fiyyaz	28.31	Nil	34,375	19,463,125
10	City Garden	Sabir Ali	18.33	Nil	110,000	40,326,000
11	Abbasia Town	Saqib Mehmood etc	26.85	Nil	100,000	53,700,000
12	Majid Garden	Zahid Hussain etc	33.27	Nil	18,750	12,476,250
13	Syed Hadi Garden	Nawab Baigam	33.14	Nil	18,750	12,427,500
14	Aziz Garden	Masood Tariq etc	28.25	Nil	70,359	39,752,835
15	Gulshan-e-Razia	Syeda Salma Gilani	35.35	Nil	41,800	29,552,600
16	Orchard Colony	Ehsan Ullah Niazi	31.64	Nil	37,515	23,739,492
17	Amir Model City	Amir Hameed	10.88	Nil	48,125	10,472,000
18	Ahmad Garden	M.Ashraf	34.85	Nil	57,200	39,868,400
19	Gulshan Johar	Ansar Jameel	5.34	Nil	82,500	8,811,000
20	New Pearl City	M.Tariq Warrich	15.96	Nil	61,875	19,750,500
21	Gulshan Rehman	M.Ayyoub khan	16.25	Nil	26,125	8,490,625
22	Amir Garden	(Amir Hameed	5.21	Nil	30,000	3,126,000
23	Green Town	Mukhtar Ahmed	11.7	Nil	40,000	9,360,000
24	Nisar Garden	M.Alamgeer	20.35	Nil	75,000	30,525,000
25	Gulzar-e- Madina	Saeed Ahmed	20.35	Nil	50,000	20,350,000
26	Abu Bakar	Iftkhar Ali	12.65	Nil	34,375	8,696,875
27	Gulsahan Rehman	M.Ashraf	9.69	Nil	52,000	10,077,600
28	Manthar City	Masood Alam	20.21	Nil	20,000	8,084,000
29	Park City	Sheikh Muhammad Nadeem	35.44	Nil	55,900	39,621,920
30	Madina Villas	M.Javeed etc	16.51	Nil	75,000	24,765,000
31	Ahmed Villas	Niaz Muhammad	20.66	Nil	25,000	10,330,000
32	A.B Garden	Ghulam Arbi etc	18.02	Nil	49,500	17,839,800
33	Usman Garden	Rahim Ahmad etc	12.41	Nil	82,500	20,476,500
34	Kanjoo Town	Zeeshan etc	12.37	Nil	30,250	7,483,850
35	Al Hamad garden	Hassan Mehmood etc	12.86	Nil	34,375	8,841,250
Total						803,915,731

Annexure-2/RYK

[Para 3.5.2]

Establishing of land sub divisions and housing schemes without payment of fees – Rs 32.251 million

A)

(Amount in rupees)

Sr. No.	Name of Housing Scheme	Developer	Total Area in Kanal	Land Value (Per Marla)	Total	Recovered Fees	Remainin g Fees
1	New Khanpur City Housing Scheme,	Ghose Muhammad	480 K	165,000	16,805,000	5,000	16,800,000
2	Ali Housing Society	M.Asalam	35 K	19,250	205,750	1,000	204,750
3	Raja Garden	Raja Saleem	58.23 K	24,750	407,240	1,000	406,240
4	Al-Hamad Garden	M.Ayyaz	86 K	27,500	646,000	646,000	-
5	Ahmad Garden	Kashif Qadir, Asif etc	56 K	88,000	1,098,600	1,042,000	56,000
6	Hassan Garden	M.Iqbal	91.35 K	50,000	1,098,500	1,006,500	92,000
7	Fareed Garden ,	Arif Hussain etc	61.81 K	275,000	3,524,550	1,000	3,523,550
8	Maaz Garden	M.Fiyyaz	71.90 K	34,375	639,315	1,000	638,315
9	City Garden	Sabir Ali	47.05 K	110,000	1,132,100	1,000	1,131,100
10	Aziz Garden	Masood Tariq etc	78 K	70,359	1,256,600	1,177,600	79,000
11	Gulshan-e-Razia	Syeda Salma Gilani	96 K	41,800	995,560	Nil	995,560
12	Indus Garden Housing Scheme	Jam Mazhar	170.4 K	21,265	1,069,712	5,000	1,064,712
13	Amir Model City	Amir Hameed	28.8 K	48,125	336,200	1,000	335,200
14	Ahmad Garden	M.Ashraf	95.4 K	57,200	1,284,376	1,000	1,283,376
15	New Pearl City	M.Tariq Warrich	53.25 K	61,875	767,969	1,000	766,969
16	Gulshan Rehman	M.Ayyoub khan	40 K	26,125	290,000	1,000	289,000
17	Green Town	Mukhtar Ahmed	40 K	40,000	401,000	361,000	40,000
18	Nisar Garden	M.Alamgeer	20.15 K	75,000	523,000	502,000	21,000
19	Gulzar-e- Madina	Saeed Ahmed	47.5 K	50,000	577,000	529,000	48,000
20	Abu Bakar	Iftkhar Ali	41.9 K	34,375	373,063	1,000	372,063
21	Gulsahan Rehman	M.Ashraf	22.75 K	52,000	283,600	1,000	282,600
22	Manthar City	Masood Alam	62.81 K	20,000	378,240	1,000	377,240
23	Royal Farm	Abdul Jameel etc	87.03 K	25,000	613,500	525,500	88,000
24	Madina Villas	M.Javeed etc	47 K	75,000	800,000	753,000	47,000
25	Ahmed Villas	Niaz Muhammad	52.95 K	25,000	365,750	318,750	47,000
26	A.B Garden	Ghulam Arbi etc	44 K	49,500	524,600	1,000	523,600
27	Jallndhar Garden	Jallundhar Pvt Ltd	42.31 K	89,375	176,775	133,775	43,000
28	Usman Garden	Rahim Ahmad etc	35.02 K	82,500	650,830	1,000	649,830
29	Royal City Housing Scheme	Gulzar Dhillon etc	142.2 K	61,875	2,050,725	5,000	2,045,725
Total							32,250,830

B)

(Amount in rupees)

Sr. No.	Name of Housing Scheme	Location	Area	Land Value (Per Marla)	Total fee receivable	Recovered Fees	Status
1	Ghafar Model City	Ghari Ikhtiyar Khan Road Mouza Hakra	10 Kanal	31,250	83,500	Nil	Illegal
2	Feroza Village	Behind Gulshan Eman Housing Colony,	32 Kanal	22,500	209,000	Nil	Illegal
3	Gulberg Town	Mouza Kachi Jamal	40 Kanal	31,250	331,000	Nil	Illegal
4	Al wahid Colony	Mouza Nawan Kot Nawan kot Road	15 Kanal	25,000	106,000	Nil	Illegal
5	Al Makka Colony	Mouza Nawan Kot	12 Kanal	25,000	85,000	Nil	Illegal
6	Hamza Colony	Mouza Wahid Baksh Sial	20 Kanal	17,500	111,000	Nil	Illegal
7	Ali Garden	Mouza Lallu Wala	26 Kanal	21250	163,500	Nil	Illegal
8	Bismillah Colony	Mouza Lallu Wala	15 Kanal	21,250	94,750	Nil	Illegal
9	Bismillah Garden	Mouza Hassu Wala Bago Bahar Road	8 Kanal	23,750	55,000	Nil	Illegal
10	Al-Munir Garden	Noor Afshan Road,	28 Kanal	22,500	183,000	Nil	Illegal
11	Ibrahim Garden	Janpur,	40 Kanal	21,250	251,000	Nil	Illegal
12	Zinat Villas	Mouza Sultan Pur	66 Kanal	48,125	768,250	Nil	Illegal
13	Al-Madina Garden	Manthar Road Chak No.113/	32 Kanal	33,000	276,200	Nil	Illegal
14	Defence Garden	Abu Zahbi Road Mouza Aman Garh	24 Kanal	56,250	319,000	Nil	Illegal
15	Mustafa Garden	KLP Road Fatteh Pur Panjabian	32 Kanal	23,750	217,000	Nil	Illegal
16	Manzora Abad	Mouza Bindoor	30 Kanal	50,000	361,000	Nil	Illegal
17	Gulshan-e-Muzamil	Chowk Bhadrpur	32 Kanal	41,500	330,600	Nil	Illegal
18	Gulshan-e-Noor	Chak no.32/NP	20 Kanal	20,000	121,000	Nil	Illegal
19	Al Hadeed Town	Fazil pur road mouza Sanjar pur new	15 Kanal	20,625	92,875	Nil	Illegal
20	Bismillah Town	Fazil pur road mouza Sanjar pur new	16 Kanal	20,625	99,000	Nil	Illegal
21	Model Villas	Mouza Fatta Katta	40 Kanal	27,844	303,752	Nil	Illegal
Total					4,561,427		

Annexure-3/RYK**[Para 3.5.6]****Non recovery of enlistment fee and penalties Rs 1.804 million****(Amount in rupees)**

Sr. No.	Name of Contractor	Class	Enlistment Amount	Renewal Amount	Penalty Imposed	Amount Due	Amount Received	Balance
1	Muhammad Iqbal Saeedi S/O Alla Wasaya	D	-	8,000	2,000	10,000	8,000	2,000
2	Masood Ahmed, Manzoor Ahmed	D	-	8,000	2,000	10,000	8,000	2,000
3	Drigh Brothers	D	-	8,000	2,000	10,000	8,000	2,000
4	Aqib Saqib & Co.	D	-	8,000	2,000	10,000	8,000	2,000
5	M. Imran Brothers	D	-	8,000	2,000	10,000	8,000	2,000
6	R.M Builders	D	-	8,000	2,000	10,000	8,000	2,000
7	Umar Associate	D	15,000	-	-	15,000	-	15,000
8	Nadir Associate	D	15,000	-	-	15,000	-	15,000
9	Zain Associates	D	-	8,000	2,000	10,000	8,000	2,000
10	Owaisi Builders	D	-	8,000	2,000	10,000	8,000	2,000
11	Akram Asghar Engineering Works	D	-	8,000	2,000	10,000	8,000	2,000
12	Fast Home Contractor	D	-	8,000	2,000	10,000	8,000	2,000
13	Nasir & Co	D	-	8,000	2,000	10,000	8,000	2,000
14	Syed Asghar Hussain Shah	D	-	8,000	2,000	10,000	8,000	2,000
15	Muhammad Yasir Madani	D	-	8,000	2,000	10,000	8,000	2,000
16	Muhammad Yar S/O Haji Allah Bakhsh	D	-	8,000	2,000	10,000	8,000	2,000
17	Abdul Khaliq S/O Ghulam Sarwar	D	-	8,000	2,000	10,000	8,000	2,000
18	Hassan Builders	D	-	8,000	2,000	10,000	8,000	2,000
19	Aftab Alam	D	-	8,000	2,000	10,000	8,000	2,000
20	Khalsa Engineering	D	-	8,000	4,000	12,000	8,000	4,000
21	Jam Anwar S/O Lal Bakhsh	D	-	8,000	4,000	12,000	8,000	4,000
22	Bahawal Khan S/O Fateh Muhammad Khan	D	-	8,000	6,000	14,000	8,000	6,000
23	Asghar Ali Shahid	D	-	8,000	6,000	14,000	8,000	6,000
24	Saahi Builders	D	-	8,000	6,000	14,000	8,000	6,000
25	Farrukh Mehmood Malik	D	-	8,000	6,000	14,000	8,000	6,000
26	Amir Ashraf	D	-	8,000	6,000	14,000	8,000	6,000
27	H.A Dahir	D	-	8,000	6,000	14,000	8,000	6,000
28	Shehzad Builders	D	15,000	-	-	15,000	-	15,000
29	Muhammad Arshad	D	15,000	-	-	15,000	-	15,000
30	Altaf Hussain	D	15,000	-	-	15,000	-	15,000
31	Mian Jawad Akbar	D	-	8,000	6,000	14,000	8,000	6,000
32	Zeeshan Builders	D	-	8,000	6,000	14,000	8,000	6,000

Sr. No.	Name of Contractor	Class	Enlistment Amount	Renewal Amount	Penalty Imposed	Amount Due	Amount Received	Balance
33	Shehzad Construction	D	-	8,000	6,000	14,000	8,000	6,000
34	Muhammad Ibrahim Shaheen	D	-	8,000	6,000	14,000	8,000	6,000
35	Fida Hussain	D	-	8,000	6,000	14,000	8,000	6,000
36	Muhammad Hassan Aziz	D	-	8,000	6,000	14,000	8,000	6,000
37	Rais Hafiz Jahangir	D	-	8,000	6,000	14,000	8,000	6,000
38	Muhammad Saleem Alvi	D	-	8,000	6,000	14,000	8,000	6,000
39	Nadeem Ahmed	D	-	8,000	6,000	14,000	8,000	6,000
40	Syed Munib Ahmed Shah	D	-	8,000	6,000	14,000	8,000	6,000
41	Shahid Bashir	D	-	8,000	6,000	14,000	8,000	6,000
42	Khadim Hussain	D	-	8,000	6,000	14,000	8,000	6,000
43	Muhammad Amin Anjum	D	-	8,000	6,000	14,000	8,000	6,000
44	A.S Prime Associate	D	-	8,000	6,000	14,000	8,000	6,000
45	Agha Jani Construction	D	-	8,000	6,000	14,000	8,000	6,000
46	Rana Muhammad Kashif Ali	D	-	8,000	6,000	14,000	8,000	6,000
47	Qurban Ali	D	15,000	-	-	15,000	-	15,000
48	Sajid Bashir	D	-	8,000	6,000	14,000	8,000	6,000
49	Asghar Ali	D	-	8,000	6,000	14,000	8,000	6,000
50	Al-Noor Builders	D	-	8,000	6,000	14,000	8,000	6,000
51	Akbar Khan & Co.	D	-	8,000	6,000	14,000	8,000	6,000
52	Muhammad Jameel Malik	D	-	8,000	6,000	14,000	8,000	6,000
53	Muhammad Zahid Mughal	D	-	8,000	6,000	14,000	8,000	6,000
54	Muhammad Anser Traders	D	15,000	-	-	15,000	-	15,000
55	H & H Construction	D	15,000	-	-	15,000	-	15,000
56	Rana Muhammad Usman	D	-	8,000	6,000	14,000	8,000	6,000
57	Waheed Ullah	D	-	8,000	6,000	14,000	8,000	6,000
58	Junaid Saeed & Co.	D	15,000	-	-	15,000	-	15,000
59	Muhammad Khalid S/O Nabi Bakhsh	D	15,000	-	-	15,000	-	15,000
60	Shehryar Traders	D	15,000	-	-	15,000	-	15,000
61	Aman Ullah Khan Lodhi	D	-	8,000	6,000	14,000	8,000	6,000
62	Ehsaan Ullah Khan Lodhi	D	-	8,000	6,000	14,000	8,000	6,000
63	Haseeb Contractors	D	-	8,000	6,000	14,000	8,000	6,000
64	Jam Irfan & Co.	D	-	8,000	6,000	14,000	8,000	6,000
65	Muhammad Usman Rasheed	D	-	8,000	6,000	14,000	8,000	6,000
66	Muhammad Akhtar Abbasi	D	-	8,000	6,000	14,000	8,000	6,000
67	Muhammad Iqbal Anjum	D	15,000	-	-	15,000	-	15,000
68	Ghulam Lal	D	15,000	-	-	15,000	-	15,000
69	Zohaib & Co.	D	-	8,000	6,000	14,000	8,000	6,000
70	Muhammad Azam	D	-	8,000	6,000	14,000	8,000	6,000
71	RYK & Co.	D	-	8,000	6,000	14,000	8,000	6,000
72	Jam & Co.	D	-	8,000	6,000	14,000	8,000	6,000
73	Ghulam Shabbir	D	-	8,000	6,000	14,000	8,000	6,000
74	Muhammad Zahid Iqbal	D	-	8,000	6,000	14,000	8,000	6,000
75	Saeed Ahmed	D	15,000	-	-	15,000	-	15,000

Sr. No.	Name of Contractor	Class	Enlistment Amount	Renewal Amount	Penalty Imposed	Amount Due	Amount Received	Balance
76	Qaisar Construction Company	D	-	8,000	6,000	14,000	8,000	6,000
77	FZA Construction Company	D	15,000	-	-	15,000	-	15,000
78	Asad Saleem	D	-	8,000	6,000	14,000	8,000	6,000
79	Azan Builders	D	-	8,000	6,000	14,000	8,000	6,000
80	Jam Riaz	D	-	8,000	6,000	14,000	8,000	6,000
81	Mian Fahad & Co.	D	-	8,000	6,000	14,000	8,000	6,000
82	Muhammad Hussain Chohan	D	-	8,000	6,000	14,000	8,000	6,000
83	Hassan Mehmood	D	-	8,000	6,000	14,000	8,000	6,000
84	Malik Shafique Ahmed	D	-	8,000	6,000	14,000	8,000	6,000
85	Hafeez Ahmed	D	-	8,000	6,000	14,000	8,000	6,000
86	Amir Aftab	D	-	8,000	6,000	14,000	8,000	6,000
87	Usman Javed	D	-	8,000	6,000	14,000	8,000	6,000
88	Imran Butt Builders	D	-	8,000	6,000	14,000	8,000	6,000
89	Muhammad Ishfaq Chattha	D	-	8,000	6,000	14,000	8,000	6,000
90	Abdullah Associate	D	-	8,000	6,000	14,000	8,000	6,000
91	Allah Bakhsh	D	-	8,000	6,000	14,000	8,000	6,000
92	A.D Builders	D	-	8,000	6,000	14,000	8,000	6,000
93	Ali Associate	D	15,000	-	-	15,000	-	15,000
94	Mashooq Ali	D	15,000	-	-	15,000	-	15,000
95	Muhammad Usman	D	15,000	-	-	15,000	-	15,000
96	GateWay Developers	D	-	8,000	6,000	14,000	8,000	6,000
97	M..M.M	D	-	8,000	6,000	14,000	8,000	6,000
98	Akbar Ali Tabbasum	D	-	8,000	6,000	14,000	8,000	6,000
99	Akhter Mehmood	D	-	8,000	6,000	14,000	8,000	6,000
100	Everbest CInstruction Company	D	-	8,000	6,000	14,000	8,000	6,000
101	Abdullah Khan Associate	D	-	8,000	6,000	14,000	8,000	6,000
102	Muhammad Farooq	D	-	8,000	6,000	14,000	8,000	6,000
103	Hafiz Muhammad Khan	D	-	8,000	6,000	14,000	8,000	6,000
104	Jahangir Badar	D	-	8,000	6,000	14,000	8,000	6,000
105	Al-Hadi Engineer & Contractor	D	-	8,000	6,000	14,000	8,000	6,000
106	Maaz Associate	D	15,000	-	-	15,000	-	15,000
107	Haji Mushtaq Ahmed Khan	D	-	8,000	6,000	14,000	8,000	6,000
108	Ghulam Raza Khan	D	-	8,000	6,000	14,000	8,000	6,000
109	Rana Muhammad Arshad	D	-	8,000	6,000	14,000	8,000	6,000
110	Durrani Builders	D	-	8,000	6,000	14,000	8,000	6,000
111	Akmal Brothers	D	15,000	-	-	15,000	-	15,000
112	Ch. Sajid & Co.	D	15,000	-	-	15,000	-	15,000
113	Riaz & Brothers	D	15,000	-	-	15,000	-	15,000
114	Elahi Bakhsh	D	-	8,000	6,000	14,000	8,000	6,000
115	Muhammad Anwar	D	-	8,000	6,000	14,000	8,000	6,000
116	Noor Asghar	D	-	8,000	6,000	14,000	8,000	6,000
117	Muhammad Sajjad Bashir	D	-	8,000	6,000	14,000	8,000	6,000
118	Jam Zain-ul-Abideen	D	15,000	-	-	15,000	-	15,000
119	Andul Ghaffar	D	-	8,000	6,000	14,000	8,000	6,000

Sr. No.	Name of Contractor	Class	Enlistment Amount	Renewal Amount	Penalty Imposed	Amount Due	Amount Received	Balance
120	Ghulam Yasin S/O Fazil Hussain	D	15,000	-	-	15,000	-	15,000
121	2-B Construction	C	-	16,000	12,000	28,000	16,000	12,000
122	Fateh Muhammad Khan	C	-	16,000	12,000	28,000	16,000	12,000
123	Fayaz Azeem	C	-	16,000	12,000	28,000	16,000	12,000
124	Chaudhary Associate	C	-	16,000	12,000	28,000	16,000	12,000
125	Hamza Iqbal Construction Company	C	-	16,000	12,000	28,000	16,000	12,000
126	Rais Abuzar Engineering	C	-	16,000	12,000	28,000	16,000	12,000
127	Shabbir Ahmed, Nazir Ahmed	C	-	16,000	12,000	28,000	16,000	12,000
128	A.F Enterprizes	C	25,000	-	-	25,000	-	25,000
129	Mehmood-ul-Hassan	C	25,000	-	-	25,000	-	25,000
130	Acro Construction Company	C	-	16,000	12,000	28,000	16,000	12,000
131	Muhammad Sajid	C	-	16,000	12,000	28,000	16,000	12,000
132	King International Enterprizes	C	-	16,000	12,000	28,000	16,000	12,000
133	Aziz Ullah Khalid	C	-	16,000	12,000	28,000	16,000	12,000
134	Al-Ghazi & NF Builders	C	25,000	-	-	25,000	-	25,000
135	Irfan Naseem	C	-	16,000	12,000	28,000	16,000	12,000
136	Jam Construction Company	C	-	16,000	12,000	28,000	16,000	12,000
137	Kingdom Construction	C	25,000	-	-	25,000	-	25,000
138	S.A Construction Company	C	-	16,000	12,000	28,000	16,000	12,000
139	Malik Jahanzaib	C	-	16,000	12,000	28,000	16,000	12,000
140	Abdul Latif	C	-	16,000	12,000	28,000	16,000	12,000
141	Hafeez Ullah Alvi	C	-	16,000	12,000	28,000	16,000	12,000
142	Naem Bashir Chaudhary	C	-	16,000	12,000	28,000	16,000	12,000
143	Data Construction Company	C	25,000	-	-	25,000	-	25,000
144	Afzal Hanif Engineer	C	-	16,000	12,000	28,000	16,000	12,000
145	Jam Brothers & Co.	C	25,000	-	-	25,000	-	25,000
146	M. Imran Rasheed	C	-	16,000	12,000	28,000	16,000	12,000
147	Kashif Arif	C	-	16,000	12,000	28,000	16,000	12,000
148	Chaudhary Construction Company	C	25,000	-	-	25,000	-	25,000
149	Roshan Engineers	C	25,000	-	-	25,000	-	25,000
150	Zulfiqar Ali Gill	C	-	16,000	12,000	28,000	16,000	12,000
151	Kamran Masood	C	-	16,000	12,000	28,000	16,000	12,000
152	Country Builders	C	25,000	-	-	25,000	-	25,000
153	Intiaz Ahmed Khan	C	25,000	-	-	25,000	-	25,000
154	Lala & Munshi Brothers	C	-	16,000	12,000	28,000	16,000	12,000
155	Waqas Builders	C	-	16,000	12,000	28,000	16,000	12,000
156	Hamza Ejaz Const. Co.	C	25,000	-	-	25,000	-	25,000
157	Ibrahim Construction Company	C	-	16,000	12,000	28,000	16,000	12,000
158	Liaquat Ali	C	-	16,000	12,000	28,000	16,000	12,000
159	Faheem Akram Construction Company	C	25,000	-	-	25,000	-	25,000

Sr. No.	Name of Contractor	Class	Enlistment Amount	Renewal Amount	Penalty Imposed	Amount Due	Amount Received	Balance
160	Fida Hussain Chaudhary	C	-	16,000	12,000	28,000	16,000	12,000
161	Muhammad Aslam	C	-	16,000	12,000	28,000	16,000	12,000
162	Bilal Construction Company	C	25,000	-	-	25,000	-	25,000
163	Mushtaq Ahmed Engineers	C	25,000	-	-	25,000	-	25,000
164	Jam Irshad Ahmed	C	-	16,000	12,000	28,000	16,000	12,000
165	Z.R.R Associates	C	-	16,000	12,000	28,000	16,000	12,000
166	Hamza Shafique Engineers	C	25,000	-	-	25,000	-	25,000
167	M.A.H Construction Company	C	-	16,000	12,000	28,000	16,000	12,000
168	Transwave	C/5	50,000	-	-	50,000	-	50,000
169	Sajid Naseer	C	-	16,000	12,000	28,000	16,000	12,000
170	Khalid & Co.	C	-	16,000	12,000	28,000	16,000	12,000
171	Shehzad Anwer	C	25,000	-	-	25,000	-	25,000
172	Lala Hussain	C/5	50,000	-	-	50,000	-	50,000
173	Malik Farhan Haider	C	-	16,000	16,000	32,000	16,000	16,000
174	Ali Haider Shoukat & Co.	C	-	16,000	16,000	32,000	16,000	16,000
Total								1,804,000

Annexure-4/RYK
[Para 3.6.4]

Non-imposition of penalty for late completion of works – Rs 12.334 million

(Amount in rupees)

Sr. No	Scheme Name	Contract or Name	Agreement Cost	Work Order No. & Date	Time Limit	Work Completion Date	1% of Agreement Cost
1	Const. Of Metalld Road from Sheikh Wahn Pallu Shah Road near Bua Shareef Masjid Basti Maacchian	Abdullah Arshad	5,774,013	DC/RYP/O(I&S)/477 Dated 11/05/2018	1 Months	25/10/2018	57,740
2	Construction of Metalled Road Fateh Pur Kamal Girls School to Basti Balochan Mauza Kot Shahan Area U/C Jhoran Tehsile KPR	Malik Tariq Shehzad	4,050,000	DC/RYP/O(I&S)/577 Dated 17/07/2018	1 Months	11/12/2018	40,500
3	Const. of Metalled Road Ch. Mustaqeem Ahmed Chak No. 8/A LQP	Malik Tariq Shehzad	4,010,700	DC/RYP/O(I&S)/576 Dated 17/07/2018	1 Month	11/22/2018	40,107
4	Const. / Improvement of Metalled Road Kot Sabzal Road to Basti Lakhan SDK	Transwawe	3,427,862	DC/RYP/O(I&S)/139 Dated 12/04/2018	1.5 Months	25/9/2018	34,279
5	Const. / Improvement of Metalled Road Qasba Kot Karam Khan	Transwawe	2,826,563	DC/RYP/O(I&S)/292 Dated 20/04/2018	1.5 Months	6/29/2019	28,266
6	Const. of Metalled Road From Canal Faazil Wah to Basti Nabi Bux Dahar U/C Rahim Abad	Saood Ahmed	3,076,054	DC/RYP/O(I&S)/547 Dated 19/06/2018	1.5 Months	10/9/2018	30,761
7	Const. / Improvement of Metalled Road Sanjar Pur Bypass to Chak No. 44/P SDK	Transwawe	2,854,319	DC/RYP/O(I&S)/135 Dated 12/04/2018	1.5 Months	25/9/2018	28,543
8	Const. of Soling, Culverts Area U/C Kandani LQP	Acro Construction	2,647,500	DC/RYP/O(I&S)/596 Dated 15/08/2018	1 Month	9/29/2018	26,475
9	Const. of Soling, Culverts Area U/C Chak No. 25/A LQP	Muhammad Asif	2,572,500	DC/RYP/O(I&S)/590 Dated 17/07/2018	2 Month	8/15/2018	25,725
10	Const. of Soling, Culverts Basti Kikir Wali, Basti Hasan Abad, basti Nabi Abad, Mohalla Saba School, Basti paari Shah, Basti Malik Moosa, Basti Abdul Ghafoor Mauza Rajan Pur Kalan, Fazal	Ejaz Azeem	2,173,250	DC/RYP/O(I&S)/121 Dated 11/04/2018	1.5 Months	28/8/2018	21,733

Sr. No	Scheme Name	Contract or Name	Agreement Cost	Work Order No. & Date	Time Limit	Work Completion Date	1% of Agreement Cost
	Abad, Rajan Pur Khurd Area U/C Rajan Pur Kalan.						
11	Const. of Soling, Culverts Area U/C Allah Jiwaya Lar LQP	Muhammad Sajid	2,187,500	DC/RYS/O(I&S)/602 Dated 15/08/2018	1 Month	12/5/2018	21,875
12	Const. of Soling, Culverts, Sewerage, Drain Area U/C Sardar Garh	Ejaz Azeem	2,029,520	DC/RYS/O(I&S)/102 Dated 12/04/2018	1.5 Months	29/9/2018	20,295
13	Const. Of Soling/Culverts Mauza Shah Pur U/C Shah Pur	Mashooq Ali	1,676,800	DC/RYS/O(I&S)/662 Dated 12/10/2018	1.5 Months	4/15/2019	16,768
14	Const. Of Soling Mauza Rang Pur U/C Doulat Pur	Transwawe	1,698,200	DC/RYS/O(I&S)/109 Dated 11/04/2018	1.5 Months	4/24/2019	16,982
15	Const. of Boundary Wall Graveyard Basti Haji Mitho Mouza Pir Abdul Malik, Soling Basti Islam Abad Haji Ghulam Mustafa Mouza Badli Sharif U/C Badli Sharif	Jam Muhammad Hanif	1,271,100	DC/RYS/O(I&S)/14 Dated 04/04/2018	1.5 Months	12/19/2018	12,711
16	Const. of Boundary Wall Graveyard Puran Qulandar Shahbaz, Soling Basti Hadani U/C Glore Masu Khan RYK	Jam Nazir Ahmed	1,371,600	DC/RYS/O(I&S)/273 Dated 20/4/2018	1.5 Months	5/9/2018	13,716
17	Const. of Soling Chak No. 141/P, Water Digg & Soling Chak No. 137/P U/C Chak No. 139/P RYK	Rais & Co.	1,346,250	DC/RYS/O(I&S)/631 Dated 8/9/2018	1	7/12/2018	13,463
18	Const. of Two (2) Bridges 3-L Minor Head Shekhan Mauza Kot Shahan LQP	Abdul Khaliq	1,457,750	DC/RYS/O(I&S)/503 Dated 29/05/2018	1 Month	11/12/2018	14,578
19	Const. of Soling Chak No. 111/1.L, Dist. Bridge Nehr Chak No. 117/1.L Basti Allah Jiwaya area U/C Chak No. 45/P	Muhammad Irfan	1,366,500	DC/RYS/O(I&S)/34 Dated 04/04/2018	1.5 Months	9/1/2018	13,665
20	Const. of Bridge Lakhi Minor Chak No. 211/P Shair Khan Halla, Const. of Soling Mouza Gongi Basti Elahi Bakhsh Tawari U/C Chak No. 264/P	Rais & Co.	1,065,000	DC/RYS/O(I&S)/632 Dated 19/09/2018	1.5 Months	8/4/2019	10,650
21	Re-Construction Of Bridge (Slab), Soling Ahmed Distributory Head Dandam Minor SDK	Ikram Bashir	1,045,000	DC/RYS/O(I&S)/112 Dated 11/04/2018	1.5 Months	9/11/2018	10,450

Sr. No	Scheme Name	Contract or Name	Agreement Cost	Work Order No. & Date	Time Limit	Work Completion Date	1% of Agreement Cost
22	Rehabilitation of Sewerage Scheme, Drains, Soling Thul Hamza Tehsile LQP	Malik Tariq Shehzad	4,457,000	DC/RVK/O(I&S)/235 Dated 16/04/2018	1.5 Months	6/4/2018	44,570
23	Rehabilitation of Sewerage Scheme Basti Fateh Pur Punjabian U/C Kot Mehndi Shah	Mian Muzzafar Hussain	2,640,000	DC/RVK/O(I&S)/245 Dated 16/04/2018	1.5 Months	6/24/2019	26,400
24	Const. of Sewerage Scheme Basti Shakir Kot SDK	Mian Muzzafar Hussain	2,436,000	DC/RVK/O(I&S)/243 Dated 16/04/2018	1.5 Months	15/10/2018	24,360
25	Rehabilitation of Sewerage Line, Drain Qasba Doulat Pur	Ijaz Azeem	2,183,500	DC/RVK/O(I&S)/126 Dated 11/04/2018	1.5 Months	20/09/2018	21,835
26	Const. of Sewerage Scheme Chak No.164/P U/C Adam Sahaba	Rais Ghulam Yasin	1,655,000	DC/RVK/O(I&S)/05 Dated 04/04/2018	1.5 Months	1/9/2018	16,550
27	Const. of Sewerage/Sullage Carrier/Drain Area U/C Nalla Musani	Akhtar Abbasi	1,814,000	DC/RVK/O(I&S)/6697 Dated 04/12/2018	1 Month	28/12/2018	18,140
28	Const. of Water Course, Boundary Wall Water Diggi, Culverts, Soling Area U/C Chak No. 173/P SdK	Lala & Munshi	1,410,000	DC/RVK/O(I&S)/144 Dated 12/04/2018	1.5 Months	11/5/2018	14,100
29	Const. of Soling, Culverts, Drain Basti Wangar Area U/C Macchka	Asif Ali	1,394,865	DC/RVK/O(I&S)/6725 Dated 22/01/2019	1.5 Months	3/2/2019	13,949
30	Improvement of Metalled Road Muhammad Abad Area U/C Sanjar Pur	Transwaver	1,620,000	DC/RVK/O(I&S)/268 Dated 20/04/2018	1.5 Months	25/9/2018	16,200
31	Const. of Metalled Road from Ahsan Pur Abad Pur Road to Qasba Doulat Pur RYK	Farooq Ahmed	1,769,800	DC/RVK/O(I&S)/397 Dated 04/5/2018	1.5 Months	3/10/2018	17,698
32	Const. Of Soling Basti Khair Muhammad Khokhar, Basti Chah Palian, Basti Pul Giri, Basti Rais Kaalu, Basti Wiki Area U/C Kot Kammo Shah	Jam Nazir Ahmed	1,480,700	DC/RVK/O(I&S)/11 Dated 04/04/2018	1.5 Months	11/6/2018	14,807
33	Const. Of Soling, Culverts Mauza Patti Pahor Area U/C Muslim Abad	Jam Muhammad Hanif	1,678,000	DC/RVK/O(I&S)/94 Dated 11/04/2018	1.5 Months	10/6/2018	16,780
34	Const. Of Soling Chak No. 122,123/1.L, P/F Pipe Line Water Diggi Chak No.	Asgar & Co.	1,383,210	DC/RVK/O(I&S)/353	1.5 Months	15/10/2018	13,832

Sr. No	Scheme Name	Contract or Name	Agreement Cost	Work Order No. & Date	Time Limit	Work Completion Date	1% of Agreement Cost
	104/1.L area U/C Bagho Bahar			Dated 23/04/2018			
35	Const. Of Soling Basti Ch. Niaz Ahmed Chak No. 5/P, Basti Adalat Cheema Chak No. 5/P, Soling Basti Ghulam Mustafa Thekedar and Basti Ch. Majeed Haveli Lal Chand area U/C Chak no. 1/P	Javed Hassan	1,475,424	DC/RVK/O(I&S)/556 Dated 28/06/2018	1.5 Months	9/1/2018	14,754
36	Const. of Soling Chak No. 116, 117, 119/1.L, Const. of Soling and P/L Pipe and Repair Water Diggi Chak No. 109, 112/1.L Khan Pur	Asgar & Co.	1,383,210	DC/RVK/O(I&S)/355 Dated 23/04/2018	1.5 Months	8/6/2018	13,832
37	Const./Repair Of Metalled Road, Culverts Chak No. 142/A Nehr Bridge to Chak No. 142/A	Usman Javed	1,830,000	DC/RVK/O(I&S)/281 Dated 20/04/2018	1.5 Months	5/18/2019	18,300
38	Conat. Of Culverts Area U/C Mud Bhoora	Ghulam Abbas Khan	1,000,000	DC/RVK/O(I&S)/282 Dated 20/04/2018	1.5 Months	28/9/2018	10,000
39	Const. Of Metalled Road Gehmal Peer Road to Basti Lodhran U/C Gehna Lar	Rais Abuzar Engineering	1,308,750	DC/RVK/O(I&S)/39 Dated 04/04/2018	1.5 Months	7/2/2018	13,088
40	Const. Of Water Course, Culverts Area Union Council Ghazi Pur	M. Jameel Malik	1,359,600	DC/RVK/O(I&S)/586 Dated 17/07/2018	1.5 Months	9/15/2018	13,596
41	Const. Of Sewerage Line Basti Goth Mahi (Jam Riaz Ahmed) Area U/C Allah Abad	Saeed Ahmed	1,308,750	DC/RVK/O(I&S)/6711 Dated 04/01/2019	1.5 Months	5/25/2019	13,088
42	Const. of Tuff Tile Basti Katchi Muhammad Khan, Const. of Soling, Drain Basti Katchi Muhammad Khan, Const. of Soling, Drain Basti Dharay Out Area U/C Katchi Muhammad Khan	Nasir & Co.	1,275,000	DC/RVK/O(I&S)/3782 Dated 26/04/2018	1.5 Months	11/1/2018	12,750
43	Const. of Metalled Road and Culverts Wallana Road to Basti Bilawal Khan Kosh, Chak Naseer Abad.	Rais Muahmmad Tariq	1,830,000	DC/RVK/O(I&S)/74 Dated 09/04/2018	1.5 Months	8/24/2018	18,300
44	Const. of Tuff Tile Basti Haji Ghulam Rasool Babbar Rahim Yar Khan Deh	Rais Muhammad Arshad	1,740,200	DC/RVK/O(I&S)/38 Dated 04/04/2018	1.5 Months	11/4/2018	17,402
45	Const. Of Metalled Road KLP Road to Basti Mian	Malik Tariq Shehzad	2,287,500	DC/RVK/O(I&S)/443	1.5 Months	8/10/2018	22,875

Sr. No	Scheme Name	Contract or Name	Agreement Cost	Work Order No. & Date	Time Limit	Work Completion Date	1% of Agreement Cost
	Muhammad Akbar Mauza Zafar Abad			Dated 11/05/2018			
46	Const. of Metalled Road Basti Sameja U/C Murtaza Abad	Farooq Ahmed	1,789,800	DC/RYS/O(I&S)/409 Dated 04/05/2018	1.5 Months	2/10/2018	17,898
47	Const. Of Soling, Culverts Chak No. 113,114,116,118/P And Basti Ladha Arrain Area U/C Chak No. 114/P	Jam Nazir Ahmed	1,465,113	DC/RYS/O(I&S)/33 Dated 04/04/2018	1.5 Months	11/10/2018	14,651
48	Rehabilitation of Metalled Road Chak No. 114/P Rahim Yar Khan	King International	1,368,210	DC/RYS/O(I&S)/365 Dated 23/04/2018	1.5 Months	16/8/2018	13,682
49	Rehabilitation of Metalled Road Pul Faqiran to Basti Nazir Ahmed Mazari SDK	Transwave	1,799,800	DC/RYS/O(I&S)/314 Dated 20/04/2018	1.5 Months	6/11/2018	17,998
50	Re-Construction Of Bridge (Slab), Soling Ahmed Distributary Head Dandam Minor SDK	Ikram Bashir	1,045,000	DC/RYS/O(I&S)/112 Dated 11/04/2018	1.5 Months	9/11/2018	10,450
51	Rehabilitation of Sewerage Scheme, Drain Kurman Singh RYK	MAK Construction	2,181,250	DC/RYS/O(I&S)/174 Dated 12/04/2018	1.5 Months	23/08/2018	21,813
52	Rehabilitation of Sardar Garh Puraan Road to Chak No. 62,63/NP U/C Ghor Massu Khan	Tahir Ibrahim	2,250,000	DC/RYS/O(I&S)/186 Dated 12/04/2018	1.5 Months	2/11/2018	22,500
53	Rehabilitation of Metalled Road from House Bilal Arshad Chak No. 8/P to Chak No. 10/P Area U/C Batha Sheikhan	Muhammad Aslam	1,406,250	DC/RYS/O(I&S)/653 Dated 03/10/2018	1.5 Months	19/10/2018	14,063
54	Improvement of of Metalled Road City Taranda Muhammad Pannah to Mohalla Charagh Shah LQP	Rana Kashif	2,819,933	DC/RYS/O(I&S)/513 Dated 30/05/2018	3 Months	15/05/2019	28,199
55	Improvement of of Metalled Road, Sewer Line, Drain, Soling Shidani Distributary to Street Khwaja Muhammad Asghar Koreja LQP	Asad Khan & Co.	2,595,500	DC/RYS/O(I&S)/134 Dated 12/04/2018	1.5 Months	1/10/2018	25,955
56	Rehabilitation of Metalled Road from KLP Road Katchi Muhammad Khan to Basti Shajra Mauza Dhari Oat U/C Katchi Muhammad Khan	Usman Javed	1,828,000	DC/RYS/O(I&S)/317 Dated 20/04/2018	1.5 Months	18/5/2019	18,280

Sr. No.	Scheme Name	Contract or Name	Agreement Cost	Work Order No. & Date	Time Limit	Work Completion Date	1% of Agreement Cost
57	Rehabilitation Metalled Road Chowk Haider Abad to Kotla Niazi Liaquat Pur	Al jalan Construction Company	1,365,150	DC/RYP/O(I&S)/155 Dated 12/04/2018	1.5 Months	30/10/2018	13,652
58	Rehabilitation Sewerage, Drainage, Soling of Village Nalla Musani Area U/C Nalla Musani LQP	Kamran Masood	2,743,200	DC/RYP/O(I&S)/6759 Dated 22/03/2018	1.5 Months	8/4/2019	27,432
59	Const. of Soling, Culverts, Drain, Tuff Tile, Sewer Area U/C Jajja Abbasian KPR	Muhammad Azam	1,515,493	DC/RYP/O(I&S)/261 Dated 18/04/2018	1.5 Months	10/7/2018	15,155
60	Const. of Metalled Road Basti Rahim Mauza Kot Ghunia Area U/C 94/NP	Rais Abuzar Engineering	1,500,250	DC/RYP/O(I&S)/504 Dated 29/05/2018	1.5 Months	1/9/2018	15,003
61	Const. of Soling Mauza Chak Abbas Area U/C Bulaki Wali RYK	Ehsaan Elahi	1,310,100	DC/RYP/O(I&S)/347 Dated 20/04/2018	1.5 Months	5/9/2018	13,101
62	Const. of Soling from Basti Haji Gaahi to Basti Channar Mauza Gudela Area U/C Chak No. 173/P SDK	Rais Muhammad Arshad	1,715,000	DC/RYP/O(I&S)/337 Dated 20/04/2018	1.5 Months	30/8/2018	17,150
Total 1%							1,233,465
Total 10%							12,334,654

Annexure-5/RYK**[Para 3.6.6]****Over due to use of below specifications bricks Rs 5.104 million****(Amount in rupees)**

Sr. No.	Scheme Name	Qty as per T.S	Qty. as per M.B	Rate as per T.S	Rate as per M.B	Amount
1	Const. of Boundary Wall Graveyard Basti Haji Mitho Mouza Pir Abdul Malik, Soling Basti Islam Abad Haji Ghulam Mustafa Mouza Badli Sharif U/C Badli Sharif	5732	5732	14050.35	14050.35	805,366
2	Const. of Boundary Wall Graveyard Basti Haji Mitho Mouza Pir Abdul Malik, Soling Basti Islam Abad Haji Ghulam Mustafa Mouza Badli Sharif U/C Badli Sharif	1087	1087	16464.55	16464.55	178,970
3	Const. of Boundary Wall Graveyard Puran Qulandar Shahbaz, Soling Basti Hadani U/C Glore Masu Khan RYK	1642	1638	14050.35	14050.35	230,145
4	Const. of Boundary Wall Graveyard Puran Qulandar Shahbaz, Soling Basti Hadani U/C Glore Masu Khan RYK	5105	5105	16464.6	16464.6	840,518
5	Const. of Boundary Wall Eid Gah Basti Chachran Mouza Latki, Boundary Wall Graveyard Rais Muhammad Aslam Parhar Chak No. 36/P area U/C Latki	1712	1712	16823.55	16823.55	288,019
6	Const. of Boundary Wall Eid Gah Basti Chachran Mouza Latki, Boundary Wall Graveyard Rais Muhammad Aslam Parhar Chak No. 36/P area U/C Latki	2112	2112	17419.25	17419.25	367,895
7	Const. of Boundary Wall Janaza Gah Basti Shahabud-Din and Basti Peer Haji Shah Mouza Kotla Moaziz Din U/C Chak No. 94/NP	2411	2231	16464.6	16464.6	367,325
8	Const. of Boundary Wall Janaza Gah Basti Shahabud-Din and Basti Peer Haji Shah Mouza Kotla Moaziz Din U/C Chak No. 94/NP	2007	1883	17060.2	17060.2	321,244
9	Const. of Boundary Wall Khanqah Shareef Graveyard Shah Abad Shareef Mauza Ghulam Nabi Lar, Const. of Culverts, Water Course Area U/C Dhand Gaagri	922	918	17060.2	17060.2	156,613
10	Const. of Boundary Wall Imam Bargah Basti Shafi Shah Mauza Rang Pur Area U/C Doulat Pur RYK	1978	1975	17060.2	17060.2	336,939
11	Const. of Boundary Wall Imam Bargah Hussainia Basti Wahid Bakhsh Mohana U/C Shah Pur RYK	1260	1260	16464.55	16464.55	207,453
12	Const. of Boundary Wall Janaza Gah Basti Rahm and Khan Wah Chak No. 97/NP Mouza Kot Ghunia U/C Chak No. 94/NP	2083	2039	16464.55	16464.55	335,712
13	Const. of Boundary Wall Janaza Gah Basti Rahm and Khan Wah Chak No. 97/NP Mouza Kot Ghunia U/C Chak No. 94/NP	1892	1861	17060.2	17060.2	317,490
14	Const. of Boundary Wall Graveyard Basti Thul Gulab Shah Mauza Fateh Pur Qureshian, Mauza Muhammad Pur Qureshian Area U/C Muhammad Pur Qureshian	2035	2035	16464.55	16464.55	335,054

Sr. No.	Scheme Name	Qty as per T.S	Qty. as per M.B	Rate as per T.S	Rate as per M.B	Amount
15	Const. of Boundary Wall Graveyard Basti Thul Gulab Shah Mauza Fateh Pur Qureshian, Mauza Muhammad Pur Qureshian Area U/C Muhammad Pur Qureshian	1393	1393	17060.2	17060.2	237,649
16	Const. of Soling, Culverts Area U/C Gullani LQP	14717	14717	14050.35	14050.35	2,067,790
17	Const. of Soling, Culverts Area U/C Kandani LQP	14049	14049	14050.35	14050.35	1,973,934
18	Const. of Soling, Culverts Area U/C Chak No. 25/A LQP	15084	15084	14050.35	14050.35	2,119,355
19	Const. of Soling, Culverts Basti Kikir Wali, Basti Hasan Abad, basti Nabi Abad, Mohalla Saba School, Basti paari Shah, Basti Malik Moosa, Basti Abdul Ghafoor Mauza Rajan Pur Kalan, Fazal Abad, Rajan Pur Khurd Area U/C Rajan Pur Kalan.	13302	13282	14050.35	14050.35	1,866,167
20	Const. of Soling, Culverts Area U/C Missan Abad	12665	12665	14050.35	14050.35	1,779,477
21	Const. of Soling, Culverts Area U/C Allah Jiwaya Lar LQP	13033	13033	14050.35	14050.35	1,831,182
22	Const. of Soling, Culverts Area U/C Chak No. 178/7R LQP	12721	12721	14050.35	14050.35	1,787,345
23	Const. of Soling, Culverts, Sewerage, Drain Area U/C Sardar Garh	4035	4035	14050.35	14050.35	566,932
24	Const. Of Soling/Culverts Mauza Shah Pur U/C Shah Pur	6192	6189	14050.35	14050.35	869,576
25	Const. Of Soling Mauza Rang Pur U/C Doulat Pur	10337	10337	14050.35	14050.35	1,452,385
26	Const. of Soling Chak No. 141/P, Water Diggi & Soling Chak No. 137/P U/C Chak No. 139/P RYK	4849	4849	14050.35	14050.35	681,301
27	Const. Of Water Diggi Chak No. 88/A Small, Chak No. 63/A Area U/C 42/A	2889	2889	9543.15	9543.15	275,702
28	Const. of Bridge Rukan Minor at 24,25 RD near Adda Pull Kabira Area U/C Doulat Pur	4621	4619	18613.25	18613.25	859,746
29	Const. of Bridge Peer Pulli Link 3 L Basti Kahiri Qabil Lar, Bridge and Soling 3 L Minor near Basti Burra Area U/C Jam Pur	3633	3540	17896.85	17896.85	633,548
30	Const. of Bridge Lakhi Minor Chak No. 211/P Shair Khan Halla, Const. of Soling Mouza Gongi Basti Elahi Bakhsh Tawari U/C Chak No. 264/P	1041	1041	17301.15	17301.15	180,105
31	Const. of Bridge Lakhi Minor Chak No. 211/P Shair Khan Halla, Const. of Soling Mouza Gongi Basti Elahi Bakhsh Tawari U/C Chak No. 264/P	931	931	17896.85	17896.85	166,620
32	Re-Construction Of Bridge (Slab), Soling Ahmed Distributary Head Dandam Minor SDK	811	811	18561	18561	150,530
33	Const. of Bridge Badli Minor, Culverts, Soling Mauza Peer Wali Muhammad Sultan RYK	1288	1288	17419.25	17419.25	224,360
34	Const. of Bridge Badli Minor, Culverts, Soling Mauza Peer Wali Muhammad Sultan RYK	2416	2414	14050.35	14050.35	339,175
35	Const. of Bridge Nehr Koti Basti Jam Khalil Ahmed Lar Mauza Bakhhal Lar U/C Kotla Pathan	1182	1182	17896.85	17896.85	211,541
36	Const. Of Bridge 4L Minor, Soling Khan Bela Javed Colony LQP	2232	2232	17896.85	17896.85	399,458
37	Const. of Bridge Mauza Rajhri Dandam Shakh Sadiq Abad	1470	1469	17896.85	17896.85	262,905
38	Rehabilitation of Sewerage Scheme,Drains, Soling Thul Hamza Tehsile LQP	2896	2880	18613.25	18613.25	536,062
39	Rehabilitation of Sewerage Scheme,Drains, Soling Thul Hamza Tehsile LQP	2160	2160	14050.3	14050.30	303,486

Sr. No.	Scheme Name	Qty as per T.S	Qty. as per M.B	Rate as per T.S	Rate as per M.B	Amount
40	Rehabilitation of Sewerage Scheme,Drains, Soling Thul Hamza Tehsile LQP	5640	5605	17896.85	17896.85	1,003,118
41	Rehabilitation of Sewerage Scheme Basti Fateh Pur Punjabian U/C Kot Mehndi Shah	12925	1292	17896.9	17896.9	231,228
42	Rehabilitation of Sewerage Scheme Basti Fateh Pur Punjabian U/C Kot Mehndi Shah	1085	1085	17896.9	17896.9	194,181
43	Rehabilitation of Sewerage Scheme Basti Fateh Pur Punjabian U/C Kot Mehndi Shah	1075	1075	17896.85	17896.85	192,391
44	Const. of Sewerage/Sullage Carrier/Drain Area U/C Nalla Musani		7116		17896.85	1,273,474
45	Const. of Soling, Culverts Area U.C Chachran Sadiq Abad	2700	2700	14050.35	14050.35	379,359
46	Const. of Water Course, Boundary Wall Water Diggi, Culverts, Soling Area U/C Chak No. 173/P SdK	7846	7836	14050.35	14050.35	1,100,985
47	Const. of Soling, Drain Basti Wahoora Ismail Abad Mouza Chak No. 25/NP U/C Drigrah	2419	2419	14050.35	14050.35	339,878
48	Const. Of Soling Basti Malik Bhoora Mauza Mian Saadi Sultan, Soling Pasha Town Mauza Rasool Pur, Soling Basti Bhoondi Mauza Ali Pur Area U/C Rasool Pur	4976	4976	14050.35	14050.35	699,145
49	Const. of Soling, Culverts, Drain Basti Wangar Area U/C Macchka	7252	7252	14050.35	14050.35	1,018,931
50	Const. Of Soling, Culverts Chak No. 120/P Area U/C Chak No. 148/P	2761	2757	14050.35	14050.35	387,368
51	Const. of Soling Mouza Bhutta Kot Area U/C Murtaza Abad RYK	5185	5167	14050.35	14050.35	725,982
52	Const. Of Soling/Culverts Mauza Chak Weeha Fateh Pur Tawana Katcha Gopang U/C Shah Pur	5263	5263	14050.35	14050.35	739,470
53	Const. Of Culverts, Soling Mauza Rang Pur U/C Doulat Pur	3093	3093	14050.35	14050.35	434,577
54	Const. of Soling Mouza Bindoor U/C Rahim Yar Khan Deh	5175	5170	14050.35	14050.35	726,403
55	Const. Of Soling Mauza Sultan Pur, Mauza Amin Garh, Chak No. 110/P U/C Amin Garh	5130	5130	14050.35	14050.35	720,783
56	Const. Of Soling Basti Khair Muhammad Khokhar, Basti Chah Palian, Basti Pul Giri, Basti Rais Kaalu, Basti Wiki Area U/C Kot Kammo Shah	8641	4643	14050.35	14050.35	652,358
57	Const. Of Soling, Culverts Mauza Patti Pahor Area U/C Muslim Abad	10359	10358	14050.35	14050.35	1,455,335
58	Const. Of Soling Mauza Sadiq Pur, Mauza Burra, Mauza Sarbhor Area U/C Aman Garh	5213	5212	14050.35	14050.35	732,304
59	Const. Of Soling Basti Kehiri Chah Chhatta Mauza Makhn Bela, Const. Of Sullage Carrier Basti Jam Abdul Ghani Mauza Malik Pur Area U/C Jam Pur	3911	3911	14050.35	14050.35	549,509
60	Const. Of Soling Chak No. 122,123/1.L, P/F Pipe Line Water Diggi Chak No. 104/1.L area U/C Bagho Bahar	6173	6173	14050.35	14050.35	867,328
61	Const. of Soling Mauza Firoza U/C Ameer Pur	5247	5247	14050.35	14050.35	737,222
62	Const. Of Soling Basti Ch. Niaz Ahmed Chak No. 5/P, Basti Adalat Cheema Chak No. 5/P, Soling Basti Ghulam Mustafa Thekedar and Basti Ch. Majeed Haveli Lal Chand area U/C Chak no. 1/P	8117	8117	14050.35	14050.35	1,140,467

Sr. No.	Scheme Name	Qty as per T.S	Qty. as per M.B	Rate as per T.S	Rate as per M.B	Amount
63	Const. of Soling Chak No. 116, 117, 119/1.L, Const. of Soling and P/L Pipe and Repair Water Diggi Chak No. 109, 112/1.L Khan Pur	5116	5114	14050.35	14050.35	718,535
64	Const. of Soling Basti Jam Muhammad Zaman Katt, Jam Basheer Ahmed Katt, Jam Ameer Bakhsh, Jam Peer Bakhsh Katt Mauza Ghulam Nabi Lar, Soling Shehr Garhi Akhtiar Khan Mauza Ghulam Nabi Lar, Soling Basti Bahadur Khan, Allah Bakhsh Khan, Moosa Khan, Master Muhammad Sadiq Khan, Mistri Mumtaz Khan Mauza Dhand Gaagri U/C Dhand Gaagri	6432	6420	14050.35	14050.35	902,032
65	Const. Of Soling Qasba Goth Mahi Area U/C Allah Abad	3859	3859	14050.35	14050.35	542,203
66	Const. of Tuff Tile Basti Katchi Muhammad Khan, Const. of Soling, Drain Basti Katchi Muhammad Khan, Const. of Soling, Drain Basti Dharay Out Area U/C Katchi Muhammad Khan	2462	2462	14050.35	14050.35	345,920
67	Const. Of Culverts, Soling Mauza Nalla Musani U/C Nalla Musani	4918	4918	14050.35	14050.35	690,996
68	Const. Of Culverts, Soling Mauza Jong Bilawal U/C Nalla Musani	5004	4902	14050.35	14050.35	688,748
69	Const. of Farsh Bandi, Sewerage, Culverts Area U/C Shidani Shareef	4448	4438	14050.35	14050.35	623,555
70	Const. of Soling Iqbal Nagar, Const. of Soling Basti Phullan Baloch, Const. of Soling Basti Balochan Shareef Minor, Const. of Soling Basti Hasan Khan Lolai, Basti Lolaiyan Area U/C Amin Abad	4156	4096	14050.35	14050.35	575,502
71	Const. of Soling, Culverts Village Kotla Pathan Area U/C Kotla Pathan	5020	5020	14050.35	14050.35	705,328
72	Const. Of Soling, Culverts Mauza Thul Khair Muhammad Area U/C Thul Khair Muhammad	5131	5131	14050.35	14050.35	720,923
73	Const. Of Soling Basti Jam Zahid Lar Mauza Ahmed Ali Lar Liaquat Pur	5167	5055	14050.35	14050.35	710,245
74	Const. Of Soling Mohalla Dr. Usman Amin Abad LQP, Const. Of Soling Basti Nadir Khan Baloch Amin Abad LQP, Const. Of Soling Basti Afzal Khan Lolai Amin Abad LQP	2702	2702	14050.35	14050.35	379,640
75	Const. Of Soling Basti Onar Baith Allah Wasaya LQP	2178	2178	14050.35	14050.35	306,017
76	Const. Of Soling Chak No. 127/NP, Mauza Bahn Wala, Const. Of Soling Basti Master Manzoor Ahmed Mauza Rasheed Abad, Const. Of Soling Basti Abdul Karim Mauza Rasheed Abad, Const. of Soling Basti Saood Bhatti Mauza haroon Abad U/C Talbani LQP	4123	4123	14050.35	14050.35	579,296
77	Const. Of Soling Basti Sadaat Mauza Tayab Baloch, Const. Of Soling Basti Noor Hasan Khan Tayyab Baloch, Const. Of Soling Basti Irshad Ahmed Shah, Shalmay Shah, Const. Of Soling Basti Majan Shah and Riaz Ahmed Gotia U/C Noor Wala LQP	5250	5250	14050.35	14050.35	737,643
78	Const. Of Bridge, Soling Chohr Minor Arif baloch LQP	4116	4114	14050.35	14050.35	578,031

Sr. No.	Scheme Name	Qty as per T.S	Qty. as per M.B	Rate as per T.S	Rate as per M.B	Amount
79	Const. Of Soling Basti Kahoor Khan to Patan Manara (Asif Javed & Saeed Bajwa) Area U/C Aman Garh	3839	3839	14050.35	14050.35	539,393
80	Const. Of Soling, Culverts Chak No. 113,114,116,118/P And Basti Ladha Arrain Area U/C Chak No. 114/P	8594	8594	14050.35	14050.35	1,207,487
81	Const. Of Sewerage, Drain, Sludge Carrier, Soling Talbani Town U/C Talbani Tehsil Liaquat Pur	874	869	19371.55	19371.55	168,339
82	Const. Of Soling Mauza Bindor Area U/C RYK Deh	2464	2463	14050.35	14050.35	346,060
83	Const. Of Soling, Culverts in Area U/C Ameer Pur Tehsil Khanpur	4687	4687	14050.35	14050.35	658,540
84	Const. Of Boundary Wall Graveyard, Soling Basti Nabi Pur Mauza Nabi Pur RYK	1174	1173	16464.55	16464.55	193,129
85	Const. Of Boundary Wall Graveyard Hazrat Norang Lal Mauza Dera Gabolan Area U/C Mian Wali Sheikhan	1753	1740	16823.55	16823.55	292,730
86	Const. Of Boundary Wall Graveyard Hazrat Norang Lal Mauza Dera Gabolan Area U/C Mian Wali Sheikhan	1884	1880	17896.95	17896.95	336,463
87	Const. of Sullage Carrier Qasba Fateh Pur Punjabian Area U/C Kot Mehndi Shah	3807	3806	17301.15	17301.15	658,482
88	Const. of Soling, Culverts Basti Bagh Wala Khoo and Mauza Chak No. 54/NP U/C Doulat Pur	4980	4980	14050.35	14050.35	699,707
89	Const. of Boundary Wall Eid Gah, Soling Mauza Taj Pur Pir U/C Thul Khair Muhammad	1643	1643	16464.55	16464.55	270,513
90	Const. of Boundary Wall Eid Gah, Soling Mauza Taj Pur Pir U/C Thul Khair Muhammad	1204	1204	17060.2	17060.2	205,405
91	Const. of Soling Basti Gurdas Pur RYK	1293	1293	14050.35	14050.35	181,671
92	Rehabilitation of Sewerage Scheme, Drain Kurman Singh RYK	1950	1950	18893.95	18893.95	368,432
93	Rehabilitation Sewerage, Drainage, Soling of Village Nalla Musani Area U/C Nalla Musani LQP	2549	2549	19371.55	19371.55	493,781
94	Const. of Soling, Culverts, Drain, Tuff Tile, Sewer Area U/C Jajja Abbasian KPR	8597	8597	14050.35	14050.35	1,207,909
95	Const. of Soling Area U/C Chak No. 84/P RYK	6238	6238	14050.35	14050.35	876,461
96	Const. of Sewer Line, Drain Abu Zehbi Palace Bridge Chak No. 56/P Area UC 51/P RYK	1026	1017	19371.55	19371.55	197,009
97	Const. of Soling Mauza Qadir Abad Area U/C Badli Shareef	2023	2023	14050.35	14050.35	284,239
98	Const. of Soling Basti Kareem Abad Mauza Mud Manthar Area U/C Muslim Abad RYK	2599	2585	14050.35	14050.35	363,202
99	Const. of Soling Mauza Chak Abbas Area U/C Bulaki Wali RYK	7919	7919	14050.35	14050.35	1,112,647
100	Const. of Soling Mauza Muhammad Pur Gaanga Area U/C Muhammad Pur Qureshian	5155	5155	14050.35	14050.35	724,296
101	Const. of Soling Chak No. 163/7R, 225/A 1.L., 224/A 1.L., 239/A 1.L Area U/C Chak No. 225/A Islam Garh LQP	5660	5549	14050.35	14050.35	779,654
102	Const. of Soling Basti Ch. Fazal Din Mauza Kotla Muhana Area U/C Ranjhay Khan	4016	4006	14050.35	14050.35	562,857
103	Const. of Soling Basti Mari Wahi, Ghulam Asghar Kalar, Ghulam Fareed Kalar Mauza Kalar Wali Area U/C Mianwali Qureshian	2532	2532	14050.35	14050.35	355,755

Sr. No.	Scheme Name	Qty as per T.S	Qty. as per M.B	Rate as per T.S	Rate as per M.B	Amount
104	Const. of Soling Garhi Khair Muhammad Jhak Area U/C Garhi Dhudu SDK	5358	5327	14050.35	14050.35	748,462
105	Const. of Soling, Culverts Area U/C Mianwali Sheikhan	8029	8029	14050.35	14050.35	1,128,103
106	Const. of Soling, Culverts Mauza Dudi Sanghi (hafiz Fareed Dudi)	2889	2885	14050.35	14050.35	405,353
107	Const. Of Soling, Culverts Mauza Galor Masuu Khan (Shafiq Khan Abbasi)	2599	2599	14050.35	14050.35	365,169
108	Const. Of Soling, Culverts Mauza Kotla Khan Lar Gullu Wali, Ghulam Nabi Lar	8099	8099	14050.35	14050.35	1,137,938
109	Const. of Soling, Culverts Area U/C Garhi Akhtiar Khan (Phase 1st)	5198	5198	14050.35	14050.35	730,337
110	Const. of Soling, Culverts Area U/C Mian Wali Sheikhan (Phase 1st)	5192	5192	14050.35	14050.35	729,494
111	Const. of Soling Nizam Abad Area U/C Bahudi Pur Qureshian (Javed Iqbal Dashti Advocate)	1476	1476	14050.35	14050.35	207,383
112	Const. of Soling from Basti Haji Gaahi to Basti Channar Mauza Gudela Area U/C Chak No. 173/P SDK	10080	10061	14050.35	14050.35	1,413,606
Total Value of Brick work						72,921,487
Minimum 7% of Brick Work						5,104,504

Annexure-6/RYK**[Para 3.6.7]****Less deduction of Shrinkage from earthwork – Rs 1.352 million****(Amount in rupees)**

Sr. No.	Scheme Name	Qty. as per M.B	Rate as per M.B	Amount	6% Shrinkage
1	Const. of Soling, Culverts Area U/C Gullani LQP	111448	7018.1	782,153	46,929
2	Const. of Soling, Culverts Area U/C Kandani LQP	125223	7018.10	878,828	52,730
3	Const. of Soling, Culverts Area U/C Chak No. 25/A LQP	105088	7018.10	737,518	44,251
4	Const. of Soling, Culverts Basti Kikir Wali, Basti Hasan Abad, basti Nabi Abad, Mohalla Saba School, Basti paari Shah, Basti Malik Moosa, Basti Abdul Ghafoor Mauza Rajan Pur Kalan, Fazal Abad, Rajan Pur Khurd Area U/C Rajan Pur Kalan.	72963	7018.10	512,062	30,724
5	Const. of Soling, Culverts Area U/C Missan Abad	85497	7018.10	600,026	36,002
6	Const. of Soling, Culverts Area U/C Allah Jiwaya Lar LQP	78330	7018.10	549,728	32,984
7	Const. of Soling, Culverts Area U/C Chak No. 178/7R LQP	84566	7018.10	593,493	35,610
8	Const. of Soling, Culverts, Sewerage, Drain Area U/C Sardar Garh	84566	7018.10	593,493	35,610
9	Const. Of Soling/Culverts Mauza Shah Pur U/C Shah Pur	36228	7018.10	254,252	15,255
10	Const. Of Soling Mauza Rang Pur U/C Doulat Pur	64474	7018.10	452,485	27,149
11	Const. of Soling Chak No. 141/P, Water Diggi & Soling Chak No. 137/P U/C Chak No. 139/P RYK	33764	7018.1	236,959	14,218
12	Const. of Boundary Wall Graveyard Basti Haji Mitho Mouza Pir Abdul Malik, Soling Basti Islam Abad Haji Ghulam Mustafa Mouza Badli Sharif U/C Badli Sharif	32589	7018.1	228,713	13,723
13	Const. of Boundary Wall Graveyard Puran Qulandar Shahbaz, Soling Basti Hadani U/C Glore Masu Khan RYK	9719	7018.10	68,209	4,093
14	Const. Of Metalld Road from Sheikh Wahn Pallu Shah Road near Bua Shareef Masjid Basti Maacchian	100612	5349.60	538,234	32,294
15	Const. Of Metalld Road from Sheikh Wahn Pallu Shah Road near Bua Shareef Masjid Basti Maacchian	144009	6646.30	957,127	57,428
16	Construction of Metalled Road Fateh Pur Kamal Girls School to Basti Balochan Mauza Kot Shahan Area U/C Jhoran Tehsile KPR	94590	8169.60	772,762	46,366
17	Construction of Metalled Road Fateh Pur Kamal Girls School to Basti Balochan Mauza Kot Shahan Area U/C Jhoran Tehsile KPR	97812	5349.60	523,255	31,395
18	Const. of Metalled Road Ch. Mustaqeem Ahmed Chak No. 8/A LQP	117418	8169.60	959,258	57,555
19	Const. of Metalled Road Ch. Mustaqeem Ahmed Chak No. 8/A LQP	72771	5349.60	389,296	23,358
20	Const. Of Metalld Road Bahadur Pur Road to Chawni Near Basti Jattan	116848	6471.2	756,147	45,369
21	Const. / Improvement of Metalled Road Kot Sabzal Road to Basti Lakhn SDK	30200	5139.4	155,210	9,313

Sr. No.	Scheme Name	Qty. as per M.B	Rate as per M.B	Amount	6% Shrinkage
22	Const. / Improvement of Metalled Road Kot Sabzal Road to Basti Lakhan SDK	90003	6117	550,548	33,033
23	Const. / Improvement of Metalled Road Qasba Kot Karam Khan	53500	6646.30	355,577	21,335
24	Const. / Improvement of Metalled Road Qasba Kot Karam Khan	11800	7018.10	82,814	4,969
25	Improvement of of Metalled Road Ashraf Shah Minor Basti Kaifi Gul Muhammad Lar LQP	48343	7018.1	339,276	20,357
26	Const. of Metalled Road From Canal Faazil Wah to Basti Nabi Bux Dahar U/C Rahim Abad	50264	7018.1	352,758	21,165
27	Const. / Improvement of Metalled Road Sanjar Pur Bypass to Chak No. 44/P SDK	114999	6117.8	703,541	42,212
28	Const. of Metalled Road from Jamia Masjid Chowk to Graveyard U/C Rahim Abad	38122	6861.1	261,559	15,694
29	Repair/Improvement Metalled Road Shahbaz Pur East to Bait Zahir Pir LQP	175353	5486.35	962,048	57,723
30	Repair/Improvement Metalled Road Bhong Road Bridge Laghari Minor to Basti Ghulam Hussain Lashari area U/C Qadir Pur SDK	398374	6696.3	2,667,632	160,058
31	Repair/Improvement Metalled Road Bhong Road Pull Faazil Wah to Head Qasmani area U/C Rahim Abad SDK	349619	6515.9	2,278,082	136,685
32	Repair/Improvement Metalled Road Adda Haq Farm to Basti Pandhi Dashti area U/C Rahim Abad SDK	201993	6659.10	1,345,092	80,705
33	Repair/Improvement of Metalled Road Chak No. 127/P, 129/P area U/C Wah Kohna RYK	134194	6767.90	908,212	54,493
34	Repair/Improvement of Metalled Road Chak No. 127/P, 129/P area U/C Wah Kohna RYK	30039	6515.90	195,731	11,744
Total					1,352,525

Annexure-3/DGK**[Para 4.4.3]****Unauthorized transferred of GST, PST and income tax from general account to DDO account Rs15.767 million**

(Amount in rupees)

Advice No.	Date	Net Amount	PST	GST	PHA	Income Tax	10% Security	Gross Amount
2	10.7.2018	1000000	-	-	-	-	-	1000000
3	13.7.2018	470764	27510	12632	-	33744	-	544650
4	14.7.2018	1486997	32057	6494	-	23620	-	1549168
5	31.7.2018	11734185	3243	6844	-	11267	-	11755539
6	01.8.2018	950903	184418	-	11526	86446	115261	1348554
7	do	254787	-	-	-	-	-	254787
8	do	3966759	-	-	-	-	-	3966759
9	13.8.2018	875396	-	-	-	-	-	875396
10	do	5320547	915258	-	26591	483755	645003	7391154
11	do	3413742	42235	51930	1540	104160	-	3613607
12	do	1121297	-	-	-	-	-	1121297
13	17.8.2018	11410701	-	-	-	-	-	11410701
14	do	3966759	-	-	-	-	-	3966759
15	do	964930	120481	-	13902	72348	115252	1286913
16	do	524033	-	-	-	-	-	524033
17	18.8.2018	3338596	155530	51938	-	174339	-	3720403
18	do	262757	-	-	-	-	-	262757
19	do	7570478	1252226	-	35592	687166	916220	10461682
20	do	758513	-	-	-	-	-	758513
21	29.8.2018	617710	-	7659	-	9824	-	635193
22	04.9.2018	726109	-	-	-	-	-	726109
23	do	235962	-	-	-	-	-	235962
24	do	834821	68098	9272	-	47984	-	960175
25	07.9.2018	211605	-	-	-	-	-	211605
26	10.9.2018	499045	8752	10621	-	24388	-	542806
27	14.9.2018	481481	81765	-	1124	43869	58492	666731
28	do	2584162	-	-	-	-	-	2584162
29	do	147273	8972	-	1786	13398	17863	189292
30	18.9.2018	1641727	99897	-	19979	149792	199722	2111117
31	08.9.2018	820577	-	1207	-	320	-	822104
32	do	338375	-	-	-	-	-	338375
33	24.9.2018	499503	30273	-	-	45409	60546	635731
34	do	318911	35662	529	-	23716	-	378818
35	do	429692	-	-	-	-	-	429692
36	do	87820	-	-	-	-	-	87820
37	27.9.2018	631158	66225	811	1793	53410	-	753397
38	do	3172837	219608	-	43920	289171	384302	4109838
39	do	1843852	-	-	-	-	-	1843852
40	28.9.2018	573259	128636	-	8080	52230	69641	831846
41	do	148385	-	1628	-	4036	-	154049

Advice No.	Date	Net Amount	PST	GST	PHA	Income Tax	10% Security	Gross Amount
42	01.10.2018	12152105	-	-	-	-	-	12152105
43	do	3569436	-	-	-	-	-	3569436
44	04.10.2018	255430	-	-	-	-	-	255430
45	08.10.2018	1268214	-	-	-	-	-	1268214
47	do	771703	66219	1117	-	44163	-	883202
48	do	2320865	187613	-	20100	211254	283697	3023529
49	09.10.2018	338229	20580	-	-	30748	40997	430554
50	do	1553983	-	241017	-	106331	-	1901331
51	d	94682	-	-	-	-	-	94682
52	16.10.2018	239528	-	1395	9526	6386	-	256835
53	do	2673630	443259	-	46806	221349	353894	3738938
54	do	713995	-	-	-	-	-	713995
57	18.10.2018	614027	-	-	-	-	-	614027
58	do	889092	70024	-	8171	75267	95645	1138199
59	22.10.2018	1489039	-	-	-	-	-	1489039
60	do	139034	9438	1258	-	10588	-	160318
61	29.10.2018	2399016	-	-	-	-	-	2399016
62	do	45892	-	-	-	-	-	45892
63	do	591475	35892	-	7178	53839	71786	760170
64	31.10.2018	672342	43480	-	18110	54854	80798	869584
65	01.11.2018	11277578	-	-	-	-	-	11277578
66	do	3542232	-	-	-	-	-	3542232
67	do	451115	42816	28914	-	46660	-	569505
68	08.11.2018	1448859	82733	10	-	10596	-	1542198
69	do	188067	75324	-	-	17097	22796	303284
70	12.11.2018	2263320	392485	-	24814	205755	274339	3160713
71	do	1294931	20862	40755	-	68996	-	1425544
72	do	981214	-	-	-	-	-	981214
73	do	1395316	-	-	-	-	-	1395316
74	do	173099	14747	-	2848	20282	27042	238018
75	do	169052	-	-	-	-	-	169052
76	do	365435	-	-	-	-	-	365435
77	13.11.2018	1468452	15742	1600	-	14005	-	1499799
78	do	286814	-	1574	-	2196	-	290584
79	do	769617	-	-	-	-	-	769617

Advice No.	Date	Net Amount	PST	GST	PHA	Income Tax	10% Security	Gross Amount
80	29.11.2018	11880480	-	-	-	-	-	11880480
81	do	3572393	-	-	-	-	-	3572393
82	30.11.2018	305478	1125	-	-	2250	-	308853
83	03.12.2018	1556225	-	-	-	-	-	1556225
84	do	202159	11231	0	2246	-	22462	238098
85	do	499080	32796	1645	-	21977	-	555498
86	do	536618	-	-	-	-	-	536618
87	do	454174	-	-	-	-	-	454174
88	10.12.2018	1470888	31820	750	-	25249	-	1528707
89	do	30000	-	-	-	-	-	30000
90	do	230862	-	-	-	-	-	230862
91	14.12.2018	825803	24480	24978	-	51119	-	926380
92	20.12.2018	1375205	52074	2921	-	39414	-	1469614
93	do	599727	-	-	-	-	-	599727
94	24.12.2018	449158	4965	9633	22364	-	-	486120
95	28.12.2018	12071642	-	-	-	-	-	12071642
96	do	1025989	220427	-	13021	1047	130210	1390694
97	02.1.2019	4160303	-	-	-	-	-	4160303
99	07.1.2019	717472	61623	-	8130	14297	81308	882830
100	do	92496	-	-	-	-	-	92496
101	08.1.2019	233276	-	2717	-	842	-	236835
102	14.1.2019	651457	-	-	-	-	-	651457
103	15.1.2019	358687	22448	510	-	17979	-	399624
104	18.1.2019	1656060	16304	4277	-	14524	-	1691165
105	do	2366618	-	-	-	-	-	2366618
106	23.1.2019	365694	-	13500	-	17866	-	397060
107	do	548012	-	12739	-	13765	-	574516
108	28.1.2019	587892	56633	-	3022	53445	71260	772252
109	do	366733	-	-	-	-	-	366733
110	29.1.2019	258076	17431	-	-	13895	-	289402
111	30.1.2019	11844370	-	-	-	-	-	11844370
112	do	3663407	-	-	-	-	-	3663407
113	do	16298779	-	-	-	-	-	16298779
114	31.1.2019	7786652	-	9895	-	8905	-	7805452
115	04.2.2019	1859054	205410	-	15974	171336	228448	2480222
116	do	180370	8460	1541	-	10186	-	200557
117	do	1000881	-	-	-	-	-	1000881
119	22.2.2019	5382838	62826	62107	926	84406	-	5593103
120	25.2.2019	289334	-	-	-	-	-	289334
121	do	1099221	68308	-	7878	99928	133239	1408574

Advice No.	Date	Net Amount	PST	GST	PHA	Income Tax	10% Security	Gross Amount
122	do	526884	40361	825		25448	-	593518
123	do	623417	-	-		-	-	623417
124	28.2.2019	11517692	-	-		-	-	11517692
125	do	3806324	-	-		-	-	3806324
Total		250431106	5940782	627243	376947	4322636	4500223	266,198,937

Annexure-4/DGK**[Para 4.4.6]****Unauthentic retention of uncashed cheques and retention of public money in
DDO Account - Rs 8.192 million****(Amount in rupees)**

Sr. No.	Cheque No.	Date	Amount	Sr. No.	Cheque No.	Date	Amount
1	807702780	06.03.2018	8306	22	8029059767	25.02.2019	70951
2	807599410	02.04.2018	34521	23	8029054397	31.01.2019	152568
3	807599411	02.04.2018	139665	24	8029063892	20.03.2019	13308
4	807599489	18.04.2018	6200	25	8029063916	20.03.2019	22722
5	807724113	14.05.2018	125625	26	8029039865	10.04.2019	74368
6	807724114	25.06.2018	30037	27	8029039866	10.04.2019	1254697
7	80772486	25.06.2018	162301	28	8029071608	02.05.2019	5013
8	80772488	25.06.2018	28481	29	8029071607	02.05.2019	8907
9	807809814	30.06.2018	139665	30	8029071651	02.05.2019	55218
10	80780816	30.06.2018	26397	31	8029071777	30.05.2019	13744
11	807809825	11.07.2018	1000000	32	8029071782	30.05.2019	6872
12	807809879	01.08.2018	62570	33	8029079814	03.06.2019	1600000
13	807809880	01.08.2018	16738	34	8029079817	14.06.2019	268440
14	807805985	17.08.2018	15604	35	8029079822	19.06.2019	1300
15	807909470	01.10.2018	96095	36	8029079864	26.06.2019	214555
16	807909473	04.10.2018	14156	37	8029079866	26.06.2019	346549
17	807909474	30.10.2018	67463	38	8029079868	25.06.2019	15527
18	8029040593	30.10.2018	4200	39	8029079869	26.06.2019	270210
19	8029047292	04.12.2018	2850	40	8029079870	26.06.2019	180672
20	802905108	09.01.2019	476849	41	8029079871	26.06.2019	12540
21	8029059718	25.02.2019	2500	42	8029079872	26.06.2019	37140
Sub Total			2460223	Sub Total			4625301
Grand Total				7085524			

Detail of Closing balance

Account No.	Opening Balance As on 01.07.2018	Closing Balance 30-06-2019
BOP- PLS 009510-000-5 CO	48,909,756	8,192,017

Annexure-5/DGK
[Para 4.4.7]

**Unjustified and doubtful expenditure on repair and maintenance of
buildings – Rs 2.721 million**

(Rupees in million)

Token No./Date	Description	Amount
1626 30-4-19	Construction Of Pillar Gate at Distric Council Colony DC DGK In F/O Shabir Hussian Balouch Contractor	0.089
1628 30-4-19	Construction Of Steel Gate At Zila Council Colony DC DGK In F/O M/S Shabir Hussain Balouch Contractor	0.098
1629 30-4-19	Construction Of Shutter Gate at Zila Council Colony DC DGK In F/O M/S Shabir Hussain Balouch Contractor	0.058
1275 23-02-19	Providing & Fixing of MS Iron Grill at Resident of DO(F) DC DG Khan in F/O M/S Sheeraz Ibrahim Mechanical Works	0.098
1278 23-02-19	Providing & Fixing of MS Iron Grill at Resident of DC(F) DC DG Khan in F/O M/S Sheeraz Ibrahim Mechanical Works	0.095
1509 9/4/2019	Payment of providing & Fixing Iron Board boundry Zila Council I/ F Malik Mazhar Hussain Goraya	0.079
1510 9/4/2019	Payment of providing & Fixing Iron Board boundry Zila Council I/ F Malik Mazhar Hussain Goraya	0.047
1582 15-04-19	Payment of repair of roof & slab Rest House DC DG Khan I/F M/S WSECCC	0.050
1584 15-04-19	Payment of rehabilitation of Quarter No.03 District Council Colony DGkhan I/F M/S WSECCC	0.098
1700 30-4-19	Payment of quarter no 4 second IN f/o AL hadi Contractor dedgkhan	0.093
1702 30-4-19	Payment Of Construction Tuff Tile QTR Aqeel ahmed in F/O AL hadi Contractor	0.099
1671 30-4-19	Payment Of Repair AC ZC Hall in F/O Shabir Hussain Balouch	0.035
618 6/10/2018	Providing & Fixing of Aluminum Door at Engineering Branch Office of the District Officer(I&S) in F/O M/S WSECCC	0.083
619 6/10/2018	Providing & Fixing of Aluminum Door at Computer Section Office of the District Council in F/O M/S WSECCC	0.083
501 27-09-18	Providing & Laying Lamination Almirah with other Allied work for Bed Room Residence of DO(F) DC DG Khan in F/O M/S Sheeraz Ibrahim Mechanical Works	0.096
503 27-09-18	Providing & Laying Lamination Almirah with other Allied work for Kitchen of Residence of DO(F) DC DG Khan in F/O M/S Sheeraz Ibrahim Mechanical Works	0.075
504 27-09-18	Providing & Laying Lamination Almirah with other Allied work for Kitchen of Residence of DO(F) DC DG Khan in F/O M/S Sheeraz Ibrahim Mechanical Works	0.096
102 1/8/2018	Construction & Repair Residence of Chief Officer, District Council Colony D.G.Khan	1.349
Total		2.721

Annexure-6/DGK**[Para 4.4.10]****Unauthorized payment of withholding tax on transfer of payment – Rs 1.393 million****(Amount in rupees)**

Date	Amount of Withholding tax	Date	Amount of Withholding tax
09.10.108	12,575	24.01.2019	6,549
10.10.2018	7,549	25.01.2019	11,390
12.10.2018	5,269	30.01.2019	1,390
17.10.2018	8,782	31.01.2018	2,445
10.10-2018	8,412	-do-	4,007
21.10.2018	11,687	-do-	93,371
22.10.2018	1,301	01.02.2019	75,128
23.10.2018	1,163	04.02.2019	900
24.10.2018	4,050	07.02.2019	12,181
25.10.2019	3,997	-do-	86,923
26.10.2018	1,013	08.02.2019	5,547
31.10.2018	23,968	11.02.2019	2,974
01.11.2018	4,689	18.02.2019	27,591
02.11.2018	36,507	25.02.2019	7,672
06.11.2018	6,564	-do-	8,211
07.11.2018	2,711	26.02.2019	14,180
08.11.2018	79,977	28.02.2019	13,582
09.11.2018	643	02.03.2019	10,057
12.11.2018	4,311	05.03.2019	65,913
14.11.2018	68,961	-do-	2,123
15.11.2018	445	06.03.2019	5,097
16.11.2018	15,116	07.03.2019	999
19.11.2018	8,986	08.03.2019	3,550
20.11.2018	6,040	11.03.2019	3,610
22.11.2018	5,029	12.03.2019	4,859
23.11.2018	3,053	13.03.2019	1,286
26.11.2018	2,347	15.03.2019	1,515
27.11.2018	6,456	20.03.2019	6,423
30.11.2018	82,886	21.03.2019	42,606
03.12.2018	873	22.03.2019	19,877
05.12.2018	11,951	28.03.2019	6,944
06.12.2018	20,789	04.04.2019	24,926
07.12.0218	1,568	05.04.2019	16287
10.12.2018	3,768	-do-	92294
11.12.2018	852	06.04.2019	5948
13.12.2018	2,437	09.04.2019	13775

Date	Amount of Withholding tax	Date	Amount of Withholding tax
17.12.2018	2483	12.04.2019	7786
18.12.2018	3,744	16.04.2019	9035
19.12.2018	1146	-do-	26474
20.12.2018	307	18.04.2019	4861
24.12.2018	5668	19.04.2019	10243
27.12.2018	2281	03.05.2019	48316
29.12.2018	1500	04.05.2019	36185
31.12.2018	53900	-do-	59033
03.1.2019	4978	07.05.2019	24106
-d0-	6960	23.05.2019	4400
-do-	22612	28.05.2019	29126
04.01.2019	5363	29.05.2019	19055
07.1.2019	2987	30.05.2019	82838
8.1.2019	13118	02.06.2019	42013
09.01.2019	1479	04.06.2019	8432
10.01.2019	705	10.06.2019	14289
11.01.2019	4016	13.06.2019	3268
15.01.2019	740	14.06.2019	11411
17.01.2019	5726	19.06.2019	6448
21.01.2019	9140	21.06.2019	2784
	1144	24.06.2019	9438
22.1.2019	3406	26.06.2019	13665
Sub Total	590556	Sub Total	802900
Grand Total			1393456

Annexure-7/DGK
[Para 4.4.11]

Loss due to non recovery of provincial sales tax on services - Rs1.252 million

(Amount in rupees)

Token No & Date	Particulars of payment	Net	PST
1318 28-02-19	Construction of Tuff Tile from Jul Pai Minor to Chah Yousif Wala Mouza Khakhi Gharbi U/C Khakhi Gharbi in F/O ShabirHasnain Baloch	29044	1,899
1319 28-02-19	Construction of Tuff Tile from Jul Pai Minor to Chah Yousif Wala Mouza Khakhi Gharbi U/C Khakhi Gharbi in F/O ShabirHasnain Baloch	298811	17,995
1320 28-02-19	Construction of Drain, Soling, Culverts Darkhan wala, Booti Wala, Chakar Wala, Khuji Wala, Kicker Wala, Dohrata Qasba & U/C Shah Sadar Din in F/O Shabir Hasnain Baloch	94663	5847
1343 9/2/2019	Repair & Rehabilitation RWSS Patti Sultan Lashari in F/O ShabirHasnain Baloch	115687	27013
1377 13-03-19	Construction of Drains, Soling, Culverts Basti Kanho,, Basti Nach Arrain, Basti Chundrh, Basti Hafiz Naseer, Basti Abdul Kareem, Basti Mureed Ahmad Nach U/C Bate Bait Wala in F/O Itefaq & Co.	374351	22688
1378 13-03-19	Construction of Jeepable TrackGrack Ghuragh Tak Mouza Dalana U/C Tuman Khosa in F/O Itefaq & Co.	179004	11541
1379 13-03-19	Construction of Drain, Soling Basti Oud Wala U/C Mutfaraq Chahan in F/O Abu Bakar Khan Leghari	29484	1911
1380 13-03-19	Construction of Drain, Soling Mouza Maqsood Chujra, Mouza Skhani Kot Meer U/C Dahoo, in F/O Fahad Khosa	51896	3145
1392 13-03-19	Construction of Repari Quarter No.03 District Council Colony DG Khan in F/O Waseem Sarwar Electrical & Civil Contractor	304239	71089
1393 13-03-19	Construction & Repairing Residence of Chief Officer, DC DG Khan in F/O Shabir Hasnian Baloch	597798	115936
1394 13-03-19	Construction & Repair of Quarter No.04 DC Colony DG Khan in F/O Trimizi Builders	297679	68728
1401	(M&R)Ist Running		
20-03-19	Rehabilitation / installation of Tube Well RWSS Choti Bala F/O M/S Malik Mazhar Hussain	3425745	207621
1167 2/2/2019	Construction of Bridge at MankaCanal at Soly Wala U/C Nawan Shumali DC DG Khan in F/O Mian Muhammad Farooq	1238812	79872
1168 2/2/2019	Rehabilitation of Metalled Road from Kot Chuta Choti road to Nawan Shahar Phase-II U/C Mutfaraq Chahan in F/O M/S Muhammad Hafeez & Co.	620242	125538
1188 4/2/2019	Installation of Hand Pump, Laying of RCC Sewer Line, Construction of Drain Mouza Jatt Gadi Sokar U/C Sokar in F/O Asad Ullah Malghani	583207	35346
1241 9/2/2019	Installation of Hand Pump Basti Chabri & Basti Bahar Wali & Cons. of Soling Drain Kot Qaisrani U/C Kot Qaisrani in F/O Itefaq & Co.	62770	4047
1242 9/2/2019	Installation of Chlorinators Rural Water Supply Schemes Under DC DG Khan in F/O Gillani Traders	453244	28915

Token No & Date	Particulars of payment	Net	PST
1045 4/1/2019	Construction of Jeep Able Track fro Basti Sham to Saebun U/C Mubarak in F/O Fakhar Ul Din Buzdar	560203	31122
1046 4/1/2019	Repair & Rehabilitation RWSS Khalool in F/O Jahanzaib Hussain	157269	30501
1134 25-01-19	Restoration of Pump House & Repair of Assembly/Pumping Machinery RWSS Thahta Gubolan in F/O M/S Tamoon Builders	146978	28505
1135 25-01-19	Construction of Drain, Soling, Culverts BastiDhor Pur, Basti Fardani, Basti Gishkori Mouza Rakh Chabri Zareen U/C Chabri Zareen in F/O Bashir Ahmad Jhangil	440914	28128
1478 1/4/2019	Repair & Rehabilitation of Road from Indus Road Adda Hairo to Basti Bindi U/C Bindi I/F Arshad Jameel	526890	121648
1511 9/4/2019	Const. of Drain Soling Culverts Basti Dhorpur Basti Mureedani I/F Bashir Ahmad Jhangail	64100	4089
1533 12/4/2019	Payment of repair Disposal soling tuff tile at Qasba Shah Sadar Din I/F Sheikh Muhammad Rashid Contractor	1162848	70492
1534 12/4/2019	Payment of Construction of parking Shed District council DG Khan office I/F M/S Raza Builders	282716	17134
1535 12/4/2019	Payment of Repair & Maintenance of RWSS Tagyani U/C Chak Nao Abad I/F M/S Trimzi Builders	298786	18208
1537 12/4/2019	Payment of Installation of non Colgging Pumps at Disposal Scheme Choti Zareen District Council DG Khan I/F M/S Adeel Ayoub Contractor	118800	7200
1538 12/4/2019	Payment of Installation of Sub Mersible Electric Motor Water Supply Scheme Husnani District Council DG Khan I/F Shabir Hasnan Balouch	8221	530
1539 12/4/2019	Payment of Repair & Rehabilitation of Sewer Pipeline Chowk Khursheed Abad to Mohalla Dhobi Choti Zareen U/C Mutafariq Chahan DGK I/F M/S Al-Hadi Contractors	840835	163071
1540 12/4/2019	Laying of water supply pipeline & construction of Pump House Sardar Kalath U/C Barthi District DG Khan I/F M/S Dost Muhammad Buzdar & Company	641543	35641
1553 15-04-19	Renovation of District Council Hall DC DG Khan (PVC Wall penelling) DC DGK I/F Itefaq & Co	50000	
1555 15-04-19	Renovation of District Council Hall (Tile Flooring) DC DGK I/F Jahnzaib Hussain	29992	
15-04-19	Renovation of Vice Chairman Office Zila Council DG Khan I/F Jahnzaib Hussain	48552	
1557 15-04-19	Renovation of Roof of District Council hall DGkhan I/F Jahnzaib Hussain	30000	
1558 15-04-19	2 nd & Final ADP 2017-18 Electric work for Zila Council Hall I/F Itefaq & Co	26587	1715
1559 15-04-19	2 nd & Final ADP 2017-18 Renovation of District Council hall DGK I/F Itefaq & Co	30000	
1570 15-04-19	2 nd & Final ADP 2018-19 Rehablitation /Installation of Tube Wells RWSS Choti Bala I/F M/S Malik Mazhar Hussain Govt Contractor	444394	26933
1571 15-04-19	2 nd & Final ADP 2017-18 Renovation of Quarter Office District Council Near Mosque I/F M/S Shabir Husnain baloch	112562	21831

Token No & Date	Particulars of payment	Net	PST
1653	2 nd and Final Bill ADP 2018-19		
30-04-19	Repair of Disposal Work repair Drain Soling & Tuff Tiles in Qasaba Shah Sadar Din I/F Sheikh Muhammad Rashid	583648	35359
1654	4 th Running Bill ADP 2017-18		
30-04-19	Construction & Repair of Residence of Chief Officer District Council Colony DG Khan I/F M/S Shabir Hasnain Balouch Govt Contractor	314985	73600
1655	1 st Running Bill ADP 2018-19		
30-04-19	Rehabilitation/ Installation of Tube Well RWSS Baroit Jiyani I/F M/S DG Construction Company	3378861	204779
1676	3 rd & Final ADP 2017-18		
30-04-19	Construction of Culverts Basti Mohsin Kaleri Basti Nasrullah Kaleri Chahra New Jamal Abad to Phero etc Water Supply matel road I/F Hayat Muhammad	80754	4750
1677	2 nd & Final ADP 2017-18		
30-04-19	Construction of Drain Soling Village Kot Mubarak U/C Kot Mubarak DC DG Khan I/F Ittefaq & Co	167295	10757
1678	3 rd & Final ADP 2017-18		
30-04-19	Repair & R/H mettled Road From Indus High Way Adda Pehar to High School Pehar U/C Tibbi Qaiserani DC DG Khan I/F Allied Construction Company	750746	145547
1679	1 st & Final ADP 2018-19		
30-04-19	Laying of Sub Base Course At road Gaddai Shumali (Khad Buzdar) U/C Kaloo Wala I/F M/S Shabir Husnain Balouch Govt Contractor	319077	19338
1680	1 st & Final ADP 2018-19		
30-04-19	Construction of Jeepable tracks Choki Tak Via Rojha to Mubarki Sandh, Mat Chandia to Baghal Chor Via Graveyard Of Jeepable Track Dar Sar to Shatrat to Lopani U/C Mubarki I/F Fakhar Ud Din Buzdar	818589	45477
1708	1 st Running Bill ADP 2018-19		
30-04-19	Repair & Rehabilitation of Bath Rooms Of District Council Office Dera Ghazi Khan I/F M/S Shabir Husnain Balouch Govt Contractor	44126	2674
1709	1 st Running Bill ADP 2018-19		
30-04-19	Bore for RWSS Churatta Pachad U/C Wadoor & Laying of Water Supply Pipe Line from RWSS Churatha Pachad To Basti Layani I/F M/S DG Construction Company	206148	12493
1710	1 st Running Bill ADP 2018-19		
30-04-19	Repair & Rehabilitation of RWSS Baila U/C Baila I/F M/S Shabir Husnain Baloch Govt Contractor	185625	36000
889			
30-11-18	Construction of Water Tank & Laying of Pipe Line U/C Tuman Leghari Bala in F/O Rab Nawaz Leghari	202159	11231
934			
5/12/2018	Installation of Hand Pumps 02 No.s in Basti Pilayani Basti Roba Mouza Umorani U/C Chack Naw Abad in F/O Jeeway Khosa	30000	-
1757	2 nd & Running Bill ADP 2017-18		
3/5/2019	Rehabilitation of Mettaled Road From ADDA Sanjar to Basti Sanjar Saidan U/C Cholani I/F M/S Allied Construction Company	2436674	472566
733	2 nd R	188067	75324

Token No & Date	Particulars of payment	Net	PST
27-10-18	Construction & Repair of Quarter No.04 District Colony DG Khan in F/O M/S Trimizi Builders		
778	2nd F		
12/11/2018	Construction of Drain, Soling Basti Mungla U/C Jhoke Bodo in F/O Malik Ghulam Abbas Langah	26514	1607
779	2nd F		
12/11/2018	Construction of Drain, Soling , Culverts, Sub Mercible Pump Basti Bechra, Basti Nizam Abad Basti Chowki Wala U/C Makwal Kalan in F/O Malik Ghulam Abbas Langah	113955	6906
780	1st F		
12/11/2018	Supply & Installation of Sub Mercible Pump in Office of DC DG Khan in F/O Shabir Hasnain Baloch	544804	33026
782	5th R		
12/11/2018	R/H of Metalled road from Telephone Exchange Jhoke Utra to Basti Mian Sahib Janubi U/C Jhoke Utra in F/O Fahad Khosa	856941	200234
783	3rd F		
12/11/2018	Repair & R/H Mattled road from Indus High way adda Choki wala to Jhoke Saddique Abad wali U/C Makwal Kalan in F/O Khan Construction Co.	14935	3490
784	3rd F		
12/11/2018	Repair & R/H of road from Jhoke Sadidique Abad wali to Exchange Makwal Kalan U/C Makwal Kalan in F/O Khan Construction Co.	190267	44458
785	2nd F		
12/11/2018	Construction & Repair of Quarter No. 01 (Remaining Work) District Council Colony D.G.Khan in F/O Nutkani Construction Co.	68227	15942
786	1st F		
12/11/2018	Repair/Renovation of Officers Block in District Council DG Khan in F/O M/S Trimizi Builders.	447677	86822
825	2nd R		
12/11/2018	Installation of Hand Pump 2 Nos Basti Pilayani, Basti Roba in F/O M/S Jeeway Khosa	170921	14244
826	4th F		
12/11/2018	Repair & R/H Mattled Road from Choti, Kot Chutta to Nawan Shafer road U/C Mutfariq Chahan in F/O Muhammad Hafeez & Co.	2178	503
562	3rd F		
5/10/2018	Construction of V.R Bridge on Dhora (Same Nala) to Jhalar Wala U/C Yaroo in F/O Malik Muhammad Nawaz	327695	20242
563	3rd R		
5/10/2018	Construction of & Repair of Fort Manro Rest House (Remaining Portion) in F/O Sh. Mohammad Rashid	336307	66869
564	1st F		
5/10/2018	Construction of Drain, Soling, Culverts, Tuff Tile & Earth Filling, Laying of Sub Base Course Mohram Ul Haram Routs in Tehsil D.G.Khan in F/O Sh. Mohammad Rashid	1548794	93896
572	2nd F		
5/10/2018	Construction of Drain, Soling & Boundary Wall Janazagah Basti Kalo Wala U/C Kalo Wala in F/O Muhammad Kashif Ali	108069	6606

Token No & Date	Particulars of payment	Net	PST
567	2nd F		
5/10/2018	Construction of Soling, VR Bridge at Burjee #2300 at Raqba Aman Ullah Khosa on Peer Adil Minor U/C Pakki in F/O Itefaq & Co.	338229	20580
570	3rd F		
5/10/2018	Rehabilitation of Metalled Road Baghal Chor Road From Tariq Brick Suppliers to exceed petrol Pump U/C Sakhi Sarwar Sharqi in F/O Liaqat Ali Leghari	646000	125320
571	2nd R		
5/10/2018	Construction of Water Tank and Laying of Pipe Line U/C Tuman Leghari Bala in F/O Rab Nawaz Leghari	267955	14886
628	3rd R		
10/10/2018	Repair & R/H of Road from Samina Adda to Darbar Peer Abdullah Shah Sahib U/C Samina in F/O A.K Buzdar	1367901	272833
629	4th F		
10/10/2018	Rehabilitation of Metalled Road from Kareem wala to Basti Peer U/C Cholani in F/O Khan Construction Co.	91708	17785
636	2nd and Final		
16-10-18	Repair & R/H Mettled Road From Chak Masoo Hajan Murad To Shoria Canal U/C Mutafrq Chahan District Council Dera Ghazi Khan	300066	12435
637	3rd F		
17-10-18	Construction of Soling Ch. Muhammad Jamil, Dari Dholay Wali, installation of Water Supply System Basti Jarwar and Water Supply System Ghuzi Stai, Construction of 2 No. Culverts U/C Stai in F/O Fahad Khosa	412212	11960
640	3rd F		
17-10-18	Repair & R/H Mettled Road Basti Bate Alyani U/C Cholani in F/O Nutkani Construction Co.	218711	42417
641	2nd F		
17-10-18	Installation of Hand Pump, Sub Mercibla Pump, PVC Pipe Line Mouza Chit Pani, Mouza Ghoona U/C Bohar in F/O Muhammad Khan Sanjrani	90749	5500
642	2nd F		
17-10-18	Construction of Drain, Soling U/C Dahoo in F/O Malik Waseem Haider	95337	5778
644	3rd F		
17-10-18	Construction of Drain, Soling, Street Ahmad Shah, Qasba Shah Sadar Din & Basti Rindi, Dhandly wala U/C Shah Sadar Din in F/O Abu Bakar Khan	64053	3882
645	3rd F		
17-10-18	Construction of Drain, Soling at Basti Tauheed Abad, Basti Hafiz Qasim Mouza Bhatti Metla U/C Shah Sadar Din in F/O Abu Bakar Khan	8030	487
722	5th R		
27-10-18	Construction of Drain, Soling, Culverts Darkhan Wala Booti Wala Chakar Wala Khuji Wala Kicker Wala Dodhara Qasba & U/C Shah Sadar Din in F/O Shabir Hasnain Baloch	208735	12696
724	2nd F		
		382740	23196

Token No & Date	Particulars of payment	Net	PST
27-10-18	Construction of Drain Soling Culverts Tuff Tile & Earth Filling Laying of Sub Base Course Moharam Ul Haram Routes in Tehsil Taunsa Shareef in F/O WSECCC		
745	2nd R		
30-10-18	Construction of Bridge at Chah Bhatti Wala Basti Somara Link No.1 Mouza Noria Korla Gharbi U/C Ladan in F/O Mian Muhammad Farooq	477006	31256
746	2nd F		
30-10-18	Construction of Concerte Flooring & Drain from Chowk Fayyaz Medical Store to Arra Ghulam Akbar, Const. of Drain Street Peer Bakhsh Tiba dulyani & Street Peer Bakhsh Barhimani U/C Sakhi Sarwar Sharqi in F/O Tamoon Builders	195336	12224
405	2nd F		
13-09-18	Construction of Drain, Soling Basti Kareem Bakhsh Bughlani U/C Bakhar Wah in F/O Jhok Construction Co.	43954	2833
406	2nd F		
13-09-18	Construction of Drain,Soling,Tuff Tile from Metalled Road(Bhadur Garh to Manka Canal) to Basti Bhadur Garh U/C Bhadur Garh in F/O Haroon Nadeem	44902	2787
407	2nd R		
13-09-18	Rehabilitation of Mettaled Road from Juma mor to Hospital Chowk roadU/C Sakhi Sarwar Gharbi in F/O Liaqat Ali Leghari	36311	7042
408	3rd R		
13-09-18	Rehabilitation of Mettaled Road from Juma mor to Hospital Chowk roadU/C Sakhi Sarwar Gharbi in F/O Liaqat Ali Leghari	356314	69103
410	3rd F		
13-09-18	Construction of Boundry Wall DC Colony DG Khan in F/O Malik Mazhar Hussain	147273	8973
445	2nd F		
17-09-18	Construction of Drain, Soling Bashir Colony, New Saadat Colony, Street Reehan Lodhi Street Zulfiqar Rajpoot U/C Mana in F/O Ahmdani in F/O M.Nawaz	9369	604
446	1st F		
17-09-18	Construction of Culverts Bhundh Wala, Drain, Soling Bohar wala, Ward #02 Drain, Soling Street Dahdee Birtheri,&Lashari Brotheri, Ward# 03Drain, Soling Street Bughlani Brotheri, Ward #04 Drain, Soling Ahmadni Brotheri Ward # 05 Drain, Soling Wahid Bakhsh Ahmdani, Ward #06 Tuff Tile, Drain Soling Mohalla Arrain U/C Mana Ahmdani in F/O Ahmdani in F/O M.Nawaz	771210	46740
448	2nd F		
17-09-18	Construction of Tuff Tile, Drian, Basti Shadi Wala Bastibur Bochi Wali U/C Khakhi in F/O Malik Waseem Haider	76385	4993
449	2nd F		
17-09-18	Construction of Water Chanel at chah Khanay Wala Mouza & U/C Shah Sadar Din in F/O M. Yaqoob Dairvi	7233	438
451	1st F		
17-09-18	Construction of Drain,Soling Qasba Bodo U/CJhoke Bodo in F/O Asad Ullah Malghani	777530	47122
409	1st F	499503	30273

Token No & Date	Particulars of payment	Net	PST
13-09-18	Construction of VR Bridge over Tayyab Minor Near Basti Ghulam Shabir Malghani U/C D.J. Khan in F/O M.A Leghari		
411	3rd F		
13-09-18	Construction of Drain 350 RFT & Const. of Soling 350 RFT U/C Drahama in F/O Ghulam Murtaza	3285	-
	(Bill with held Remaining)		
450	2nd F		
17-09-18	Construction of Soling, at Darkhan Wala, Sewerage at Basti Sahib Wala U/C Pakki in F/O Sultan Khokhar & Co.	259175	15765
499	2nd F		
27-09-18	Construction of Drain, Soling, Culverts Tuff Tile Qasba Kala U/C Kala in F/O Jahanzaib Hussain	184193	38620
500	2nd F		
27-08-18	Construction of Soling in Basti Sarwar Wali U/C Darhama in F/O Malik Waseem Haider	24453	1482
533	1st F		
27-09-18	Construction of Drain Soling Culverts Tuff Tile & Earth Filling Laying of Sub Base Course Mohram Ul Haram Routs in F/O GMG	1552349	94082
534	1st R		
27-09-18	Construction of Drain Soling Culverts Tuff Tile & Earth Filling Laying of Sub Base Course Mohram Ul Haram Routs in F/O WSECC	1149382	69659
447	2nd F		
17-09-18	Construction of Soling, Drain in Basti Sarwar Ali U/C Darhama in F/O Malik Waseem Haider	14647	889
536	3rd R		
28-09-18	Rehabilitation of Metalled Road from Telephone Exchange Jhoke Utra to Mian Sahib Janobi U/C Jhok Utra in F/O Fahad Khosa & Co.	541218	126461
540	2nd F		
28-09-18	Construction of Drain, Soling at Mohallah Eisani Village Yaroo U/C Yaroo in F/O M. Tahir Buzdar Govt. Contractor	17394	1286
182	New(1st R)		
10/8/2018	Repair & Rehabilitation RWSS Patti Sultan Lashari in F/O Shabir Hasnain Baloch	662277	128441
183	New(1st R)		
10/8/2018	Repair & Rehabilitation RWSS Khalool in F/O Jahanzaib Hussain	656027	127229
212	2nd R		
13-08-18	Construction of Boundry Wall District Colony in F/O Malik Mazhar Hussain	874874	53068
213	3rd R		
13-08-18	Rehabilitation of Metalled Road from Kareem wala to Basti Peer U/C Cholani in F/O Khan Construction Co.	3127369	606520
178	2nd F		
9/8/2018	Construction of Drain, Concrete Flooring Basti Kharar Buzdar U/C Mubarki in F/O Fakhar Ul Din.	169097	9994
236	New(1st R)		
17-08-18	Installation of Hand Pumps No.s in Basti Roba MouzaUmorani U/C Chack Naw Abad in F/O M/S Jeeway Khosa	217207	13163

Token No & Date	Particulars of payment	Net	PST
237	New(1st R)		
17-08-18	Construction of Drain Soling Bashir Colony, New Saadat Colony, Street Rehan Lodhi Stret Zulfiqar Rajpoot U/C Mana Ahmdani in F/O Muhammad Nawaz	379727	23014
249	2nd R		
17-08-18	Construction of Repair Quarter No.03 District Colony DG Khan in F/O WSECCC	198899	74310
211	2nd R		
13-08-18	Rehabilitation of Metalled Road From Telephone Exchange Jhoke Utra To Mian Sahib Janobi U/C Jhoke Utra in F/O Fahad Khosa	650341	151959
299	2nd R		
18-18-18	Construction & Repair of Fort Manro Rest House(Remaining Portion) in F/O Sh. Muhammad Rashid	774733	150251
300	2nd R		
18-08-18	Rehabilitation of Metalled Road from Kot Chut-Choti Road to Nawan shahar phase-ii U/C Mutfaraq Chahan in F/O M.Hafeez & Co.	1906143	369676
301	2nd R		
18-08-18	Repair & R/H of road from Indus road adda hairo to bindi U/C Bindi in F/O Arshad Jameel	1914919	371378
302	2nd F		
18-08-18	Construction of Drain, Soling Basti Shalee, Khano Wala Chah Tahrry Wala U/C Notak Mehmeed in F/O Sh. Yar Muhammad	31672	1920
303	2nd F		
18-08-18	Earth filling in DC Office Grounds & Purchase Plants for DC DG Khan in F/O Sh. Muhammad Rashid	11629	-
304	4th R		
18-08-18	Construction of Drain, Soling Culverts Darkhan Wala Booti Wala Chakarwala khuji wala kicher wala U/C Shah Sadar Din in F/O Shabir Husnain Baloch	348120	21098
305	2nd F		
18-08-18	Construction of Metal Road Basti Chandia Mouza Phaperi U/C Shah Sadar Din in F/O Nutkani Construction & Co.	367567	22291
306	2nd & F		
18-08-18	Construction of Mettal Road Basti Chandia Mouza Phapri U/C Shah Sadar Din in F/O Nutkani Construction & Co.	113956	6906
307	1st F		
18-08-18	Construction of Soling street rehamat ullah basti yary wali street gull bahar street bakhhat ali wahocha mouza halla chahra wahid Bakhsh malukh wala makra ahmdani U/C Arra Jafar in F/O Umer Aslam	771373	46750
308	2nd R		
18-08-18	Rehabilitation of Metaled road baghal chor road from tariq brick suppliers to exceed petrol pump U/C Sakhi Sarwar Sharqi in F/O Liaqar Ali	300506	58279
309	2nd F		
18-08-18	Construction of Bridge over lower minor near Residence faisal khosa mouza & U/C Shah Sadar Din in F/O Jahanzaib Hussain	47050	2851

Token No & Date	Particulars of payment	Net	PST
310	3rd R		
18-08-18	Repair & R/H Mattled road from choti kot chutta to Nawan shaheer road U/C Mutfariq Chahan in F/O M/S Hafeez & Co.	215387	41772
311	2nd R		
18-08-18	Construction of Drain, Soling Street Ahmad Shah Qasba Shah Sadar Din & Basti Rindi Dhandly wala U/C Shah Sadar Din in F/O Abu Bakar Khan	57391	3478
	Total	7570478	1252226

Annexure-3/LY
[Para 5.3.2]

Non-recovery of penalty due to delay in completion of work - Rs 38.893 million

(Rupees in million)

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
8	Const. of culverts RCC pipe UC Pahar Pur	0.100	0%	26.09.2018	4	12	0.010
68	Const. of Drain soling Abadi Deh Main Street chak No. 142/TDA UC Chowk Azam Rural	0.500	0%	26.09.2018	4	12	0.050
98	Const. of Soling Drain PCC flooring Culverts UC Chak No. 306/TDA	1.200	0%	26.09.2018	4	12	0.120
102	Const. of re-soling Chak No. 104/TDA street Zafri wali UC 110/TDA	0.500	0%	26.09.2018	4	12	0.050
105	Const. of Culverts RCC Pipe UC Shah pur	0.800	0%	26.09.2018	4	12	0.080
116	Const. of Soling re-soling Drains Tuff tile PCC flooring Culverts Karor Nasheeb UC Karor Thal Jandi.	1.500	0%	26.09.2018	4	12	0.150
148	Const. of Soling Drain PCC flooring Culverts Tuff tile Boundary wall Moqadsa Maryam in District Layyah demarcation of member Minority Dr. Shahzad Gill.	1.500	0%	26.09.2018	4	12	0.150
158	Const. of Boundary wall Graveyard Hyder Shah Wala Moza Docharkha Thal Jandi Basti Tiba Pathan Wala Lady Member Tiba Pathan wala	0.500	0%	26.09.2018	4	12	0.050
167	Const. / Extension boundary wall gate Rest House Fort Menroo .	3.500	0%	26.09.2018	4	12	0.350
168	Providing / Purchase furniture crockery and other cooking articles Rest House Fort Menroo	1.500	0%	26.09.2018	4	12	0.150
171	Const. / Fixing Iron Board (Well come & Good Bye) in District Boundary District Council Layyah.	0.500	0%	26.09.2018	4	12	0.050
25	Const. of Soling Ghanwan Wala Ara Saif Ullah Juglani UC Sohara Wsawa.	0.150	20%	26.09.2018	4	12	0.015
69	Const. of Rcc Pipe culverts UC Chowk Azam Rural	1.000	20%	26.09.2018	4	12	0.100
127	Const. of Culverts RCC pipe UC Fateh Pur Rural	0.300	20%	26.09.2018	4	12	0.030

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
165	Const. of Office Building District Council Layyah Phase-I	20.000	20%	26.09.2018	9	7	2.000
173	Repair of M/Roads of District Council Layyah Phase I	20.000	20%	26.09.2018	9	7	2.000
166	Const. of Soling Re-soling PCC flooring Drainage Sewerage in district Layyah	20.000	25%	26.09.2018	9	7	2.000
23	Const. of Soling Ghanwn Wala Ara Bashir Kharal UC Sohara Wsawa.	0.250	30%	26.09.2018	4	12	0.025
31	Const. of Soling Drains PCC Flooring Culverts UC Peer Jaggi Sharif	3.500	30%	26.09.2018	4	12	0.350
17	Const. of Soling Maher Manzoor Wahni wall nashib UC Sohara Wsawa.	0.400	40%	26.09.2018	4	12	0.040
32	Const. of Soling Darbar baba JalBal chak No. 463/TDA UC Mirhan	0.400	40%	26.09.2018	4	12	0.040
39	Const. of Puli on Road Chak No. 457/TDA Bagh Ali Achlana UC Mirhan	0.080	40%	26.09.2018	4	12	0.008
55	Const. of Sewerage Chak No. 148/TDA Shahbaz Abad UC Jaman Shah	0.500	40%	26.09.2018	4	12	0.050
61	Const. of Culverts UC Shahrishtha Thal Jandi	0.400	40%	26.09.2018	4	12	0.040
88	Const. of Soling Culverts Chak No. 122-A/TDA 124/TDA UC Kotla Haji Shah.	0.600	40%	26.09.2018	4	12	0.060
96	Const. of Soling Moza Elyani Nasheeb UC Basti Shadoo Khan	0.300	40%	26.09.2018	4	12	0.030
103	Const. of Soling Drain Chak No. 256/TDA UC 110/TDA	0.800	40%	26.09.2018	4	12	0.080
172	Const. of Soling Moza Sharif Arain UC Pir Jagi Sharif	0.500	40%	26.09.2018	4	12	0.050
2	Const. of Culverts UC 172/TDA	1.600	50%	26.09.2018	4	12	0.160
10	Const. of Soling Bait Guji UC Bakhri Ahmed Khan	1.000	50%	26.09.2018	4	12	0.100
11	Const. of Culverts UC Bakhri Ahmed Khan	0.600	50%	26.09.2018	4	12	0.060
13	Const. of Sloing Moza Balooch Khan UC Bakhri Ahmed Khan	0.400	50%	26.09.2018	4	12	0.040
14	Const. of Soling Bait Dabli UC Bakhri Ahmed Khan	0.500	50%	26.09.2018	4	12	0.050
30	Const. of Culverts UC Kot Sultan Rural	1.700	50%	26.09.2018	4	12	0.170
35	Const. of Bridge Machoo Minor Chak No. 430/TDA Basti Gandas UC Mirhan	0.300	50%	26.09.2018	4	12	0.030
66	Const. of Soling Drain PCC Flooring Culverts UC Layyah Thal Jandi	1.200	50%	26.09.2018	4	12	0.120
83	Const. of Soling Chak No. 122/TDA UC Tail Indus	0.700	50%	26.09.2018	4	12	0.070

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
92	Const. of Drain Soling Chak No. 114-B/TDA Basti Nosharah UC Basti Shadoo Khan.	1.100	50%	26.09.2018	4	12	0.110
104	Const. of Soling Drain Chak No. 255/TDA UC 110/TDA	0.500	50%	26.09.2018	4	12	0.050
107	Const. of Soling Do Charkha Nasheeb UC Shah Pur	0.400	50%	26.09.2018	4	12	0.040
123	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Gary Wala	3.500	50%	26.09.2018	4	12	0.350
133	Const. of Soling Drain PCC flooring culverts RCC pipe UC Showkat Abad	3.500	50%	26.09.2018	4	12	0.350
136	Const. of Culverts UC Chak No. 452/TDA	3.000	50%	26.09.2018	4	12	0.300
139	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Aulakh Thal Kalan.	3.500	50%	26.09.2018	4	12	0.350
146	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of member Kisan.	1.500	50%	26.09.2018	4	12	0.150
156	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member 108/ML	1.500	50%	26.09.2018	4	12	0.150
177	Repair of M/Road MM Road to Chak No. 428/TDA UC Mirhan.	1.500	50%	26.09.2018	4	12	0.150
178	Repair of M/Road Chak No. 438/TDA to Chak No. 438/TDA More.	1.000	50%	26.09.2018	4	12	0.100
179	Const. & Repair of M/Roads of District Council Layyah Phase II	10.000	50%	26.09.2018	9	7	1.000
12	Const. of Soling Moza Shah wala UC Bakhri Ahmed Khan	0.500	60%	26.09.2018	4	12	0.050
48	Const. of Soling Chak No. 164-A/TDA	1.500	60%	26.09.2018	4	12	0.150
56	Const. of culverts RCC Pipe UC Jaman Shah	1.850	60%	26.09.2018	4	12	0.185
63	Const of Soling Drain PCC flooring Culverts UC Lohanch Nashib	1.200	60%	26.09.2018	4	12	0.120
121	Const. of Soling re-soling Drain Tuff tile Basti Mad Gadi UC Karor Thal Jandi.	0.500	60%	26.09.2018	4	12	0.050
152	Const. of Soling Tuff tile Culverts in District Layyah demarcation of lady member Chak No. 153/TDA	1.500	60%	26.09.2018	4	12	0.150
160	Const. of Soling Drain PCC flooring Culverts in district Layyah demarcation lady member 86/ML.	1.500	60%	26.09.2018	4	12	0.150

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
7	Const. of Soling Moza Hamoo Kalroo UC Pahar Pur	0.200	70%	26.09.2018	4	12	0.020
16	Const. of Soling Domba Band Moza Sohiya UC Sohara Wsawa.	0.100	70%	26.09.2018	4	12	0.010
18	Const. of Soling Basti Sohya near sohya more UC Sohara Wsawa.	0.600	70%	26.09.2018	4	12	0.060
29	Const. of Soling 900 feet UC Kot Sultan Rural	0.600	70%	26.09.2018	4	12	0.060
38	Const. of Shed Janaza Ghah Darbar Sarang Shaheed Chak No. 466/TDA UC Mirhan	0.600	70%	26.09.2018	4	12	0.060
50	Const. of Soling Drains PCC flooring Culverts UC Ladhana	1.200	70%	26.09.2018	4	12	0.120
65	Const. of Culverts RCC Pipe UC Mandi Town	2.000	70%	26.09.2018	4	12	0.200
125	Const. of Soling Drain PCC flooring Sewerage Tuff tile culverts UC Chak No. 112/ML	3.500	70%	26.09.2018	4	12	0.350
129	Const. of Drain Soling UC Roshan Shah	3.500	70%	26.09.2018	4	12	0.350
138	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Jamal Chaphri.	3.500	70%	26.09.2018	4	12	0.350
145	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of member labour.	1.500	70%	26.09.2018	4	12	0.150
155	Const. of Culverts Rcc Pipe UC Bakhri Ahmed Khan Demarcation of lady member Bait Dabli.	0.500	70%	26.09.2018	4	12	0.050
169	Const. of Culverts RCC Pipe Bridge on Minors In district Layyah .	18.000	70%	26.09.2018	4	12	1.800
20	Const. of Soling Girls School Shabeer wala Khoni Kalroo UC Sohara Wsawa.	0.250	75%	26.09.2018	4	12	0.025
6	Const. of Soling Moza Vehniwal Thal UC Pahar Pur	0.700	80%	26.09.2018	4	12	0.070
9	Const. of Soling Drain PCC flooring and Culverts UC Bait Wasawa Shumali.	1.200	80%	26.09.2018	4	12	0.120
26	Const. of Soling Drain PCC Flooring Culverts UC Kot Sultan City.	1.200	80%	26.09.2018	4	12	0.120
28	Const. of Drain 1000 feet UC Kot Sultan Rural	0.400	80%	26.09.2018	4	12	0.040
43	Const. of Soling 1500 feet Basti Dunahar Abad UC Chak No. 393/TDA	0.960	80%	26.09.2018	4	12	0.096
49	Const. of Culverts Chak No. 164-A/TDA	2.000	80%	26.09.2018	4	12	0.200

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
70	Const. of Drain Soling Basti Ganjian Mochi wali Chak No. 133/TDA UC Chowk Azam Rural	0.350	80%	26.09.2018	4	12	0.035
71	Const. of Soling Basti Jandeer Muhammad Ramzan Chak No. 142/TDA UC Chowk Azam Rural	0.400	80%	26.09.2018	4	12	0.040
75	Const. of Soling Abadi Deh Chak No. 281/TDA demarcation Muhammad Yousaf councilor UC Chowk Azam Rural	0.240	80%	26.09.2018	4	12	0.024
78	Const. of Culverts UC Layyah Thal Kalan	1.600	80%	26.09.2018	4	12	0.160
93	Const. of Drain Soling Basti Nosharah Thal Jandi UC Basti Shadoo Khan.	0.400	80%	26.09.2018	4	12	0.040
95	Const. of Soling Moza Noshara Nasheeb UC Basti Shadoo Khan.	1.300	80%	26.09.2018	4	12	0.130
97	Const. of Soling Moza Basti Shadoo Khan	0.100	80%	26.09.2018	4	12	0.010
101	Const. of Soling Drain Street Masjid Wali Chak No. 111/TDA UC 110/TDA	0.800	80%	26.09.2018	4	12	0.080
128	Const. of Soling Drains PCC flooring Culverts UC Warah Sehran	1.200	80%	26.09.2018	4	12	0.120
130	Const. of Drain soling UC Samtia	3.500	80%	26.09.2018	4	12	0.350
132	Const. of Soling Drain PCC flooring Culverts UC Chak No. 93/ML	1.200	80%	26.09.2018	4	12	0.120
134	Const. of Culverts UC Shair Gharh	3.500	80%	26.09.2018	4	12	0.350
135	Const. of Soling Manzoor Hussain Kharah Chak No.402/TDA UC Chak No. 452/TDA	0.500	80%	26.09.2018	4	12	0.050
137	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Rafeeq Abad	3.500	80%	26.09.2018	4	12	0.350
141	Const. of Soling Drain UC Nawan Kot	0.400	80%	26.09.2018	4	12	0.040
147	Const. of Culverts UC Tail Indus demarcation of member youth.	1.500	80%	26.09.2018	4	12	0.150
149	Const. of Soling Drain PCC flooring Culverts Tuff tile Boundary wall Moqadsa Maryam in District Layyah demarcation of member Minority Limooal Naveed.	1.500	80%	26.09.2018	4	12	0.150
154	Const. of Soling Bakhri Ahmed Khan Lady Member Bait Dabli.	1.000	80%	26.09.2018	4	12	0.100

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
163	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Khary Wala.	0.800	80%	26.09.2018	4	12	0.080
170	Const. of Janaza Ghah Boundary wall Graveyard Soling Drain PCC flooring in district Layyah.	20.000	80%	26.09.2018	4	12	2.000
174	Repair and renovation office of District Council Layyah	1.000	80%	26.09.2018	4	12	0.100
32	CONST. OF CULVERTS UP TO THE LIMIT OF UC LADHANA	1.800	0%	<u>26.09.2018</u>	4	12	0.180
112	CONST. OF CULVERTS UP TO LIMIT OF UC KHARY WALA	0.500	0%	26.09.2018	4	12	0.050
124	CONST. OF SEWERAGE CULVERTS UP TO LIMIT OF UC PAHAR PUR (GHULAM SUGHRA KALROO LADY MEMBER)	1.500	0%	26.09.2018	4	12	0.150
135	CONST. OF SOLING RCC PIPE CULVERTS RCC CULVERTS ON HAZAR MINOR NEAR DR. LAL SHAH MOZA PAHAR PUR THAL (SAYRA RAHEEL LADY MEMBER)	1.500	0%	26.09.2018	4	12	0.150
22	CONST. OF CULVERTS UP TO LIMIT OF UC PIR JAGI SHARIF	1.000	15%	26.09.2018	4	12	0.100
7	CONST. OF SOLING UP TO LIMIT OF UC PAHAR PUR	1.200	20%	26.09.2018	4	12	0.120
21	CONST. OF SOLING DRAIN UP TO LIMIT OF UC PIR JAGI SHARIF	2.000	20%	26.09.2018	4	12	0.200
25	CONST. OF TUFF TILE AND CULVERTS BASTI MAHER EJAZ MILWANA SHERAN WALA UC SHARISHTA THAL	1.500	20%	26.09.2018	4	12	0.150
46	CONST. OF SOLING DRAINS PCC FLOORING CULVERTS BOUNDARY WALL GRAVEYARD UC LAYYAH THAL KALAN.	3.000	20%	26.09.2018	4	12	0.300
53	CONST. OF SOLING UP TO THE LIMIT OF UC KOTLA HAJI SHAH.	1.500	20%	26.09.2018	4	12	0.150
64	CONST. OF SOLING DRAINS UP TO LIMIT OF UC CHAK NO. 306/TDA	1.000	20%	26.09.2018	4	12	0.100
71	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC SHAHOO WALA	2.000	20%	26.09.2018	4	12	0.200

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
88	CONST. OF RCC PIPE CULVERTS UP TO THE LIMIT OF UC CHAK NO. 112/ML	0.500	20%	26.09.2018	4	12	0.050
91	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC WARAH SEHRAN.	3.000	20%	26.09.2018	4	12	0.300
99	CONST. OF RCC PIPE CULVERTS UP TO THE LIMIT OF UC SHOUKAT ABAD	0.500	20%	26.09.2018	4	12	0.050
106	CONST. OF CULVERTS UP TO THE LIMIT OF UC RAFIQ ABAD	1.000	20%	26.09.2018	4	12	0.100
108	CONST. OF CULVERTS UP TO THE LIMIT OF UC JAMAL CHAPRI	1.000	20%	26.09.2018	4	12	0.100
115	CONST. OF SOLING RE-SOLING DRAIN PCC FLOORING UP TO LIMIT OF DISTRICT COUNCIL LAYYAH	4.000	20%	26.09.2018	4	12	0.400
118	CONST. SOLING AND CULVERTS UP TO LIMIT OF DISTRICT COUNCIL LAYYAH (MEMBER LABOR)	1.500	20%	26.09.2018	4	12	0.150
43	CONST. OF SOLING DRAIN AND CULVERTS UP TO THE LIMIT OF UC LAYYAH THAL JANDI.	3.000	25%	26.09.2018	4	12	0.300
128	CONST. OF SOLING RE-SOLING DRAIN UC 112/ML DISTRICT COUCNIL LAYYAH (ANWARI MAJEED LADY MEMBER)	1.000	25%	26.09.2018	4	12	0.100
24	CONST. OF CULVERTS UP TO LIMIT OF UC MIRHAN	2.500	30%	26.09.2018	4	12	0.250
34	CONST. OF SOLING DRAINS SHARISHTA NASHIB UP TO LIMIT OF UC SHARSHTA THAL.	1.800	30%	26.09.2018	4	12	0.180
83	CONST. OF SOLING DRAIN DRAINAGE SYSTEM UP TO THE LIMIT OF UC GRAY WALA.	1.500	30%	26.09.2018	4	12	0.150
87	CONST. OF SOLING DRAINS SEWAGE SYSTEM UC CHAK NO. 112/ML	2.500	30%	26.09.2018	4	12	0.250
93	CONST. OF SOLING DRAINS CULVERTS UP TO THE LIMIT OF UC SAMTIA	3.000	30%	26.09.2018	4	12	0.300
105	CONST. OF SOLING DRAINS UP TO LIMIT OF UC RAFIQ ABAD	2.000	30%	26.09.2018	4	12	0.200

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
110	CONST. OF CULVERTS UC NAWAN KOT PART I	1.500	30%	26.09.2018	4	12	0.150
111	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC NAWAN KOT	1.500	30%	26.09.2018	4	12	0.150
123	CONST. OF SOLING DRAINS CULVERTS UC CHAK NO. 172/TDA AND UP TO LIMIT OF DISTRICT COUNCIL LAYYAH (ASIA PERVEEN LADY MEMBER)	1.500	30%	26.09.2018	4	12	0.150
16	CONST. SOLING RE SOLING DRAINS RCC SLABS UC KOT SULTAN CITY	2.000	40%	26.09.2018	4	12	0.200
19	CONST. OF SOLING DRAINS UP TO LIMIT OF UC KOT SULTAN RURAL	2.000	40%	26.09.2018	4	12	0.200
28	CONST. OF SOLING DRAINS CULVERTS UP TO THE LIMIT OF UC CHAK NO. 393/TDA	3.000	40%	26.09.2018	4	12	0.300
29	CONST. OF SOLING UP TO THE LIMIT OF UC CHAK NO. 164-A/TDA	1.800	40%	26.09.2018	4	12	0.180
55	CONST. & REPAIR OF SEWERAGE MAIN WHOLES COVERS UP TO THE LIMIT OF UC KOTLA HAJI SHAH	1.000	40%	26.09.2018	4	12	0.100
56	CONST. OF SOLING DRAINS CULVERTS UP TO LIMIT OF UC SUMRA NASHIB.	3.000	40%	26.09.2018	4	12	0.300
65	CONST. OF CULVERTS UP TO LIMIT OF UC CHAK NO. 306/TDA	1.200	40%	26.09.2018	4	12	0.120
84	CONST. OF CULVERTS UP TO THE LIMIT OF UC GARY WALA	1.500	40%	26.09.2018	4	12	0.150
10	CONST. OF SOLING UP TO LIMIT OF UC BHAKRI AHMED KHAN	1.500	50%	26.09.2018	4	12	0.150
30	CONST. OF CULVERTS UP TO THE LIMIT OF UC CHAK NO. 164-A/TDA	1.200	50%	26.09.2018	4	12	0.120
31	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC LADHANA	1.200	50%	26.09.2018	4	12	0.120
37	CONST. OF SOLING CULVERTS RAMP BAND UP TO THE LIMIT UC JAKHAR	2.000	50%	26.09.2018	4	12	0.200
39	CONST. OF SOLING DRAIN UP TO THE LIMIT OF UC LOHANCH NASHIB	2.000	50%	26.09.2018	4	12	0.200

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
41	CONST. OF CULVERTS UP TO THE LIMIT OF UC MANDI TOWN	2.000	50%	26.09.2018	4	12	0.200
44	CONST. OF SOLING DRAIN UP TO THE LIMIT OF UC CHOWK AZAM RURAL.	2.400	50%	26.09.2018	4	12	0.240
54	CONST. OF CULVERTS UP TO THE LIMIT OF UC KOTLA HAJI SHAH	0.500	50%	26.09.2018	4	12	0.050
66	CONST. OF BOUNDARY WALL GROUND CHAK NO. 307/TDA UC CHAK NO. 306/TDA	0.800	50%	26.09.2018	4	12	0.080
77	CONST. OF DRAIN SOLING RE-SOLING PCC FLOORING CHAK NO. 94/TDA 88/TDA 94-A/TDA 95/TDA KAROR.	1.600	50%	26.09.2018	4	12	0.160
79	CONST. OF SOLING DRAIN DRAINAGE SYSTEM PATI BAHUDIN PATI YOUSAF KAROR NASHIB.	2.500	50%	26.09.2018	4	12	0.250
80	CONST. OF SOLING DRAIN DRAINAGE SYSTEM PATI ALI MURAD PATI MIYANI KAROR NASHIB.	1.500	50%	26.09.2018	4	12	0.150
85	CONST. OF CULVERTS UP TO THE LIMIT OF UC CHAK NO. 98/ML	1.400	50%	26.09.2018	4	12	0.140
86	CONST. OF SOLING RE-SOLING DRAINS UP TO THE LIMIT OF UC CHAK NO. 98/ML	1.600	50%	26.09.2018	4	12	0.160
94	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC CHAK NO. 90/ML	2.000	50%	26.09.2018	4	12	0.200
95	CONST. OF CULVERTS UP TO THE LIMIT OF UC CHAK NO. 90/ML	1.000	50%	26.09.2018	4	12	0.100
98	CONST. OF SOLING UP TO THE LIMIT OF UC SHOUKAT ABAD	2.500	50%	26.09.2018	4	12	0.250
100	CONST. OF CULVERTS DAD MINOR CHAK NO. 488/TDA SYAL MINOR KHOO SYAL WALA CHAK NO. 486/TDA DAD MINOR CHAK NO. 492/TDA BASTI YOUSAF OODH WALI 3/R MINOR CHAK NO. 496/TDA BASTI RAJPOOT SYAL MINOR CHAK NO. 487/TDA BASTI LASHARI UC SHAIR GHAR.	2.000	50%	26.09.2018	4	12	0.200

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
102	CONST. OF SOLING CHAK NO. 402/TDA UC CHAK NO. 452/TDA	0.800	50%	26.09.2018	4	12	0.080
103	CONST. OF RCC CULVERTS SLAB UP TO THE LIMIT OF UC CHAK NO. 452/TDA	1.000	50%	26.09.2018	4	12	0.100
104	CONST. OF DOT CULVERTS UP TO THE LIMIT OF UC CHAK NO. 452/TDA	1.200	50%	26.09.2018	4	12	0.120
107	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC JAMAL CHAPRI	2.000	50%	26.09.2018	4	12	0.200
109	CONST. OF SOLING DRAINS CULVERTS UP TO THE LIMIT OF UC AULAKH THAL KALAN	3.000	50%	26.09.2018	4	12	0.300
116	CONST. OF JANAZA GHAH AND PLAY GROUND UP TO LIMIT OF DISTRICT COUNCIL LAYYAH.	4.600	50%	26.09.2018	4	12	0.460
120	CONST. OF CULVERTS UP TO LIMIT OF UC TAIL INDUS (YOUTH MEMBER)	1.500	50%	26.09.2018	4	12	0.150
126	CONST. OF SOLING DRAIN CULVERTS UC CHAK NO. 112/ML (GHAZALA JABEEN LADY MEMBER)	1.500	50%	26.09.2018	4	12	0.150
127	CONST. OF SOLING DRAINS CULVERTS UP TO LIMIT OF UC BAKHRAI AHMED KHAN (ZAFREEN BANOO LADY MEMBER)	1.500	50%	26.09.2018	4	12	0.150
129	CONST. OF CULVERTS UP TO LIMIT OF DISTRICT COUNCIL LAYYAH (ANWARI MAJEED LADY MEMBER)	0.500	50%	26.09.2018	4	12	0.050
136	CONST. OF CULVERTS UP TO LIMIT OF UC KHARY WALA (IRSHAD BIBI LADY MEMBER)	0.700	50%	26.09.2018	4	12	0.070
11	CONST. OF CULVERTS UP TO LIMIT OF UC BHAKRI AHMED KHAN	1.500	60%	26.09.2018	4	12	0.150
12	CONST. OF SOLING AND DRAIN MUHAMMAD ASLAM GARWAN UP TO LIMIT OF ABADI UC SOHARA WASAWA	1.200	60%	26.09.2018	4	12	0.120
20	CONST. OF RCC PIPE CULVERTS UP TO LIMIT OF UC KOT SULTAN RURAL	1.000	60%	26.09.2018	4	12	0.100
26	CONST. OF BOUNDARY WALL OF GRAVEYARD	1.000	60%	26.09.2018	4	12	0.100

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
	CHAK NO. 460/TDA UC MIRHAN						
45	CONST. OF CULVERTS UP TO LIMIT OF UC CHOWK AZAM RURAL.	0.600	60%	26.09.2018	4	12	0.060
78	CONST. IMPROVEMENT PLAY GROUND CHAK NO. 94/TDA 85/TDA KAROR.	1.000	60%	26.09.2018	4	12	0.100
82	REPAIR OF M/ROAD KHAN CHOWK TO DURATTA PULL.	2.000	60%	26.09.2018	4	12	0.200
89	CONST. OF SOLING DRAIN RCC PIPE CULVERTS UP TO THE LIMIT OF UC FATEH PUR RURAL.	2.900	60%	26.09.2018	4	12	0.290
114	CONST. OF CULVERTS RCC PIPE CULVERTS BRIDGE ETC ON MINOR UP TO LIMIT OF DISTRICT COUNCIL LAYYAH	8.500	60%	26.09.2018	9	7	0.850
27	CONST. OF JANAZA GHAI CHAK NO. 458/TDA UC MIRHAN	1.000	65%	26.09.2018	4	12	0.100
42	CONST. OF SOLING UP TO THE LIMIT OF UC MANDI TOWN	1.000	70%	26.09.2018	4	12	0.100
69	CONST. OF SOLING UP TO LIMIT OF UC SHAH PUR	1.500	70%	26.09.2018	4	12	0.150
92	CONST. OF SOLING DRAINS CULVERTS UP TO THE LIMIT OF UC ROSHAN SHAH	3.000	70%	26.09.2018	4	12	0.300
96	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC CHAK NO. 93/ML	1.600	70%	26.09.2018	4	12	0.160
97	CONST. OF CULVERTS UP TO THE LIMIT OF UC CHAK NO. 93/ML	1.400	70%	26.09.2018	4	12	0.140
101	CONST. OF CULVERTS UP TO THE LIMIT OF UC SHAIR GHAR	1.000	70%	26.09.2018	4	12	0.100
113	CONST. OF SOLING UP TO LIMIT OF UC KHARY WALA	2.500	70%	26.09.2018	4	12	0.250
130	CONST. OF BOUNDARY WALL GRAVEYARD PART II BASTI DORATTA CHAK NO. 116-A/TDA (NADIA PERVEEN LADY MEMBER)	0.500	70%	26.09.2018	4	12	0.050
2	CONST. OF SOLING DRAIN UP TO LIMIT OF UC CHAK NO. 172/TDA	1.500	80%	26.09.2018	4	12	0.150
3	CONST. OF SOLING MEHAR MUHAMMAD HANIF KALASRA UC CHAK NO. 172/TDA	1.000	80%	26.09.2018	4	12	0.100

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
4	CONST. OF BOUNDARY WALL GRAVEYARD GHAGAY WALA NEAR ADA THAHEEM ABAD UC PAHAR PUR	0.400	80%	26.09.2018	4	12	0.040
5	CONST. OF SOLING AND DRAINS PAHAR PUR CITY	1.000	80%	26.09.2018	4	12	0.100
9	CONST. OF CULVERTS UP TO LIMIT OF UC BAIT WASAWA SHUMALI	1.500	80%	26.09.2018	4	12	0.150
15	CONST. OF SOLING AND DRAIN BASTI MASI WALA MOZA JHORH THAL UC SOHARA WASAWA	0.600	80%	26.09.2018	4	12	0.060
17	CONST. OF PCC FLOORING UC KOT SULTAN CITY	2.000	80%	26.09.2018	4	12	0.200
35	CONST. OF CULVERTS UP TO THE LIMIT OF UC SHARISHTA THAL JANDI	0.500	80%	26.09.2018	4	12	0.050
36	CONST. OF SOLING CHAK NO. 161/TDA UC SHARISHTA THAL JANDI	0.700	80%	26.09.2018	4	12	0.070
38	CONST. OF BOUNDARY WALL JANAZA GHAH BASTI GUJJAR UC JAKHAR	1.000	80%	26.09.2018	4	12	0.100
40	CONST. OF CULVERTS UP TO THE LIMIT OF UC LOHANCH NASHIB	1.000	80%	26.09.2018	4	12	0.100
47	CONST. OF SOLING UP TO LIMIT OF UC CHAK NO. 120/TDA	0.500	80%	26.09.2018	4	12	0.050
52	CONST. OF SOLING CHAK NO. 128/TDA UC TAIL INDUS	0.500	80%	26.09.2018	4	12	0.050
59	CONST. OF SOLING RE-SOLING BASTI BANGLA NASIR KHAN MOZA DO CHARKHA THAL JANDI	0.900	80%	26.09.2018	4	12	0.090
70	CONST. OF CULVERTS UP TO THE LIMIT OF UC SHAH PUR	1.500	80%	26.09.2018	4	12	0.150
75	CONST. OF SOLING MOZA SARGANI NASHIB UC BASIRA	1.000	80%	26.09.2018	4	12	0.100
76	CONST. OF DRAIN SOLING RE-SOLING PCC FLOORING CHAK NO. 86/TDA 85/TDA 87/TDA KAROR	1.400	80%	26.09.2018	4	12	0.140
81	CONST. OF CULVERTS UP TO THE LIMIT OF UC RAJAN SHAH.	1.000	80%	26.09.2018	4	12	0.100
117	CONST. OF SOLING BASTI AASAN KACHA TO ABADI FOJI ALLAH DITTA MOZA	1.500	80%	26.09.2018	4	12	0.150

Scheme No.	Name of Scheme	TSE Cost	Physical Progress of Scheme	Acceptance Date	Time given (Months)	Time Lapsed (Months)	10% Penalty
	MOSAN SHAH (MEMBER TECHNOCRAT)						
121	CONST. TUFF TILE CHAK NO. 270/TDA AND UP TO LIMIT OF DISTRICT COUNCIL LAYYAH (DR. SHAHZAD GILL MEMBER MINORITY)	1.500	80%	26.09.2018	4	12	0.150
125	COSNT. OF CULVERTS UP TO LIMIT OF UC LADHANA (SUGHRAN LADY MEMBER)	1.500	80%	26.09.2018	4	12	0.150
131	CONST. OF SOLING MOZA NOSHARA NASHIB UC BASTI SHADOO KHAN (NADIA PERVEEN LADY MEMBER)	1.000	80%	26.09.2018	4	12	0.100
137	CONST. OF SOLING UP TO LIMIT OF UC KHARY WALA (IRSHAD BIBI LADY MEMBER)	0.800	80%	26.09.2018	4	12	0.080
Total		388.93					38.893

Annexure-4/LY
[Para 5.3.3]

Loss of revenue due to un-approved residential housing schemes - Rs 33.129 million

(Amount in rupees)

S#	Name and address of Housing Scheme	Owner/ Manage Name	P/Acre Rate	Kanal	Acre	Value of Land	Sanction of Scheme Rs 1,000 / kanal	Approval of Design for water Supply, Sewerage & Drainage Rs.500/kanal	Approval of design and specification for road, Bridge and foot path Rs. 500/kanal	Conversion Fee @1% of value of land	Total
1	Khayaban-e-Wal-Asar, Chak No. 123-TDA, Tehsil Layyah	Yawar Hussain Shah s/o Imdad Ali Shah	2,332,800	99	12	230,947,200	99,000	49,500	49,500	2,309,472	2,507,472
2	Gulistan-e-Johar, District Jail Road Layyah	Sheikh Fayyaz Ahmad, Muhammad Irfan, Faiz Imran, Faiz Rasool, Ghulam Rasool etc.	2,332,800	77	10	179,625,600	77,000	38,500	38,500	1,796,256	1,950,256
3	Qurashi Housing Schemes Chak No. 148-B/TDA	Tallat Mehmood, Shafat mehmood, Khalid Mehmood S/O Fazal Mehmood Qureshi R/O Shadman Colony Multan.	1,865,600	80	10	149,248,000	80,000	40,000	40,000	1,492,480	1,652,480
4	Al-Qamar Colony near By-pass Road Bismillah Hotel Layyah	Sh. Qamar (Al Qamar General Store Layyah)	1,865,600	80	10	149,248,000	80,000	40,000	40,000	1,492,480	1,652,480
5	Lala Rukh colony near Rizvi Catel Farm Chak No. 148-A/TDA	Sh. Muhammad Yousef S/O Ameer Muhammad R/O Layyah	1,865,600	40	5	74,624,000	40,000	20,000	20,000	746,240	826,240
6	Ideal City near residence Dr. Majeed Garwan Chak No. 148-A/TDA Layyah	Ali Akbar Rejipoor, Malik Khalid, Moashraf Saleem R/O Layyah	1,865,600	40	5	74,624,000	40,000	20,000	20,000	746,240	826,240
7	Tamur Town Gilani Manzal Road Chak No. 148-A/TDA	Malik Yasin Jarra & Ch. Awais Khalid R/O Layyah	1,865,600	17	2	31,715,200	17,000	8,500	8,500	317,152	351,152
8	New Colony / Lucky Town Kids university bypass Road Chak No. 125-B/TDA toward East Soling	Haji Tanveer Qadir Khaira etc S/O Qadir Baksh R/O Layyah	1,749,000	20	3	34,980,000	20,000	10,000	10,000	349,800	389,800
9	New Colony / Ibraheem Town Kids university bypass Road Chak No. 125-B/TDA toward East Soling	Kamran Rohani S/O Riaz Rohani Arrian R/O Layyah	1,749,000	20	3	34,980,000	20,000	10,000	10,000	349,800	389,800

S#	Name and address of Housing Scheme	Owner/ Manage Name	P/Acre Rate	Kanal	Acre	Value of Land	Sanction of Scheme Rs 1,000 / kanal	Approval of Design for water Supply, Sewerage & Drainage Rs.500/kanal	Approval of design and specification for road, Bridge and foot path Rs. 500/kanal	Conversion Fee @1% of value of land	Total
10	Nanha City Layyah road Rehan City	Ghulam Abbas , Muhammad Alam Bhutter S/O Muhammad Sharief R/O Chowk Azam	1,000,000	36	5	36,000,000	36,000	18,000	18,000	360,000	432,000
11	Rehan City Near Mossa Minor Layyah Road Chowk Azam	Muhammad Akram Nizami S/O Noor Din Shi Ansari (Imran Cloth House Sadar Bazar Ly	1,000,000	26	3	25,750,000	25,750	12,875	12,875	257,500	309,000
12	Nanha Housing Scheme Chak No. 353/TDA Layyah	Liaqat Ali, Sharafat Ali, Umar Farooq, S/O Iftikhar Ali, Mushtaq Ali, Abbas Ali, Ghulam Abbas etc R/O Chowk Azam by Muhammad Akmal S/O Muhammad Rafi R/O Chak No. 353/TDA	1,425,100	80	10	114,008,000	80,000	40,000	40,000	1,140,080	1,300,080
13	G.H. Town Fateh Pur Road Near Tori Press Chowk Azam	Muhammad Ashraf Awan , S/O Lal Din Master Ghulam Hussain Bhutter R/O Chowk Azam.	1,000,000	5	1	5,000,000	5,000	2,500	2,500	50,000	60,000
14	Raheem Town Faisal Abad Road near Nanha City Chowk Azam	Munir Ahmad S/O Gohar Ali Arrian , Muhammad Saeed Munshi Saddique Iron store Multan road Chwok Azam.	1,425,700	24	3	34,216,800	24,000	12,000	12,000	342,168	390,168
15	Nanha City Fateh Pur Road near Chungi No. 5 Chowk Azam	Muhammad Sharief , Zullfiqar Ali S/O Meera Bakhsh Gujar Ghulam Abbas C/O Nannah Cloth House Chowk Azam	1,107,700	24	3	26,972,495	24,350	12,175	12,175	269,725	318,425
16	Al-Noor Town Near basti Chandia Chak No. 139-A/TDA	Malik Dilshair , Malik Neam Abbas , Saleem Abbas R/O Layyah	1,603,800	40	5	64,152,000	40,000	20,000	20,000	641,520	721,520
17	Jaman Shah Colony Chak No. 160-B/TDA	Syed Mohsin Shah S/O Syed Manzoor Hussain Shah R/O Jaman Shah	874,500	76	10	66,462,000	76,000	38,000	38,000	664,620	816,620
18	Subhan City near Tibba Moochi Wala Chak No. 148-A/TDA	Ch. Ali Akbar, Muhammad Ramzan Jota, Zaffar Iqbal Bhatti, Hameed Ullah Ansari R/O Layyah	1,865,600	17	2	31,808,480	17,050	8,525	8,525	318,085	352,185
19	Bilal City near Tibba Moochi Wala Chak No. 148-A/TDA	Ch. Ali Akbar S/O Mubasmmad Rafique Rajpoot R/O Layyah	1,865,600	40	5	74,624,000	40,000	20,000	20,000	746,240	826,240
20	Fazan / Inam city near Tibba Moochi Wala Chak No. 148-A/TDA	Ch. Ali Akbar Rajpoot, Muhammad Ramzan Jota R/O Layyah	1,865,600	40	5	74,624,000	40,000	20,000	20,000	746,240	826,240

S#	Name and address of Housing Scheme	Owner/ Manage Name	P/Acre Rate	Kanal	Acre	Value of Land	Sanction of Scheme Rs 1,000 / kanal	Approval of Design for water Supply, Sewerage & Drainage Rs.500/kanal	Approval of design and specification for road, Bridge and foot path Rs. 500/kanal	Conversion Fee @1% of value of land	Total
21	Nishat Town Near Mian Bahader More Chak No. 125-B/TDA	Zahiro Din Prince R/O Layyah, Iftikhar Javed S/O Rehmat Khan Warriach Chak No. 138/TDA	1,749,000	5	1	8,745,000	5,000	2,500	2,500	87,450	97,450
22	Bakat Waly Chak No. 336/TDA Fateh Pur Road toward western side Chowk Azam	Ghulam Abbas, Waqar Abbas, Sindho, Main Sarwar, Sardar Ahmad, Muhammad Aslam S/O Barkat Ali Gujar Muhammad Azam, Muhammad Azeem S/O Muhammad Sarwar Gujar R/O Chowk Azam	1,107,700	192	24	212,678,400	192,000	96,000	96,000	2,126,784	2,510,784
23	Inam Housing Chak No. 335/TDA Bypass Road Chowk Azam Northern side	Ch. Muhammad Iqbal Advocate, R/O Chowk Azam	1,177,000	88	11	103,576,000	88,000	44,000	44,000	1,035,760	1,211,760
24	Palm City Phase 1 Layyah Ladhana Road Chak No.134/TDA	Ch. Zaheer Babar Prince S/O Bashir Ahmad & Ch. Shazad Anwar Warriach S/O Mobushar Iqbal R/O Housing Ist Layyah	1,282,600	10	1	12,826,000	10,000	5,000	5,000	128,260	148,260
25	Palm City Phase 2 Layyah Ladhana Road Chak No.134/TDA	Ch. Zaheer Babar Prince S/O Bashir Ahmad & Ch. Shazad Anwar Warriach S/O Mobushar Iqbal R/O Housing Ist Layyah	1,282,600	13	2	16,673,800	13,000	6,500	6,500	166,738	192,738
26	Madni Town Gillani Manzil Road Chak No. 148-A/TDA Layyah	Zaka Ullah Gurmani & Own Abbas Shah R/O Layyah	1,865,600	8	1	14,924,800	8,000	4,000	4,000	149,248	165,248
27	Aali Shan Housing Scheme Chak No. 123-A/TDA near Police line Layyah	Abdul Latif S/O Abadul Majeed, Muhammad Hussain S/O Khudna Dux, Ghulam Jaffar S/O Ghulam Qasim Sairwani Pathan, Muhammad Saleem S/O Sardar Muhammad Arrian R/O Layyah	1,282,600	196	25	251,389,600	196,000	98,000	98,000	2,513,896	2,905,896
28	Usman Grden Near new sabzi mandi behind model Town Layyah	Muhammad Akram, Muhammad Azalm, Ghulam Murtaza Fazal Ahmad Qurashi S/O Abdul Wahid	1,282,600	24	3	30,782,400	24,000	12,000	12,000	307,824	355,824

S#	Name and address of Housing Scheme	Owner/ Manage Name	P/Acre Rate	Kanal	Acre	Value of Land	Sanction of Scheme Rs 1,000 / kanal	Approval of Design for water Supply, Sewerage & Drainage Rs.500/kanal	Approval of design and specification for road, Bridge and foot path Rs. 500/kanal	Conversion Fee @1% of value of land	Total
		R/O Ward No. 18 Layyah									
29	New Colony near Sheikh tahir petroleum service Layyah Karor Road Chak No. 123-A/TDA	Sh. Ghulam Ahmad S/O Abdul Kareem Qurashi Jandlo	1,282,600	20	3	25,652,000	20,000	10,000	10,000	256,520	296,520
30	Ali Town near Sheikh tahir petroleum service Layyah Karor Road Chak No. 123-A/TDA	Ch. Qaisar Raza S/O Iftikhar Javeed Warriach R/O chak No. 138/TDA	1,282,600	19	2	24,369,400	19,000	9,500	9,500	243,694	281,694
31	Sheikh Sakander Town Near Sabzi Mandi Chak No. 148-A/TDA Layyah	Sh. Sikandar S/O Mosharf Alishi R/O Mohallah Sheikhhan Wala Layyah	1,865,600	40	5	74,624,000	40,000	20,000	20,000	746,240	826,240
32	Takbeer Town , Kid University bypass Road , Chowk Azam Karor Road, Layyah	Bilal Hussain S/O Muhammad Iqbal Khokhar Choise Property Dealer Ly, Faizan Ur Rehman S/O Ghulam Muhammad Qurashi.	1,865,600	20	3	37,312,000	20,000	10,000	10,000	373,120	413,120
33	Settlite Town Chak Mandi Town Chak 125-B/TDA Layyah	Kamran Rohani S/O Riaz Rohani Arrian.	1,449,000	20	3	28,980,000	20,000	10,000	10,000	289,800	329,800
34	Professor Town Chak Mandi Town Layyah	Faizan Ur Rehman, Muhammad Irfan S/O Ghulam Muhammad Qurashi R/O Layyah	1,449,000	32	4	46,368,000	32,000	16,000	16,000	463,680	527,680
35	Gulshan Ameen Town Tail Indus Road Chak No. 123/TDA Layyah	Ch.Muhammad Mumtaz S/O Muhammad Ameen Rajpoot etc	1,282,600	45	6	57,717,000	45,000	22,500	22,500	577,170	667,170
36	Moneeb Town Chak No. 143/TDA Ladhana Road , Layyah	Allah Bakhsh etc S/O Muhammad Bakhsh Samtia	699,600	24	3	16,790,400	24,000	12,000	12,000	167,904	215,904
37	Anayat Green Town Chak No. 270/TDA Tail Indus Road Layyah	Ch. Abdul Rouf Gujar Advocate & Ch. Fazal Ahmad Gujar	464,093	40	5	18,563,720	40,000	20,000	20,000	185,637	265,637
38	Gulzar Home Chak No. 85-A, RDA Fatehpur Karor Road, Layyah	Syed Nazar Mahi-ud-Din Gillani s/o Muhammad Hanif R/o Karor	2,332,800	120	15	279,936,000	120,000	60,000	60,000	2,799,360	3,039,360
39	bismillah housing colony Fateh pur road karor		1,282,600	120	15	153,912,000	120,000	60,000	60,000	1,539,120	1,779,120
Total											33,128,603

**Overpayment due to allowing unjustified rate of ramming of
earthwork of Rs 1.359 million**

(Amount in rupees)

S#	Scheme name/ No.	Contractor	Name of Items	MB No./ pages	Qty of Earthwork	Rate charged per %o	Hand Ramming rate	Recovery
1	Const. of Soling Taff Tile Culverts Chak No. 122-B/TDA UC Kotla Haji Shah.	G. Yasin	earthwork in ordinary soil for embankment lead upto complete in all respect.	583/ 6to9	16,003	8,123.60	1,066.30	17,064
2	Const. of Drains Soling re-soling culverts chak No. 85/TDA UC Karor Thal Jandi./118		earthwork in ordinary soil for embankment lead upto complete in all respect.	889/ 44to48	2,992	8,123.60	1,066.30	3,190
3	Const. of Soling Chak No. 116-B/TDA / 111	irshad hussain	earthwork in ordinary soil for embankment lead upto complete in all respect.	8927/ 1to7	8,228	7,777.30	1,066.30	8,774
4	Const. of Soling Drain Street Masjid Wali Chak No. 111/TDA UC 110/TDA/ 101	M.Imran	earthwork in ordinary soil for embankment lead upto complete in all respect.	787/ 8to 11	8,228	7,755.00	1,066.30	8,774
5	Const. of Soling Drain Culverts Chak No. 123-A/TDA UC Kotla Haji Shah./ 87	G. Yasin	earthwork in ordinary soil for embankment lead upto complete in all respect.	583/ 1 to6	31,095	8,123.60	1,066.30	33,157
6	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Gary Wala/ 123		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.		103,303	8,123.60	1,066.30	110,152
7	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Chak No. 172/TDA/ 150		earthwork in ordinary soil for embankment lead upto complete in all respect.		38,026	8,123.60	1,066.30	40,547
8	CONST. OF PCC FLOORING UC KOT SULTAN CITY /26	al husain	earthwork in ordinary soil for embankment lead upto complete in all respect.		8,085	7,755.00	1,066.30	8,621
9	Const. of Soling Moza Nawan Kot UC Nawan Kot/ 142	zafarullah	earthwork in ordinary soil for embankment lead upto complete in all respect.		20,744	7,755.00	1,066.30	22,119
10	Const. of Drain soling UC Samtia /130		earthwork in ordinary soil for embankment lead		95,280	7,755.00	1,066.30	101,597

S#	Scheme name/ No.	Contractor	Name of Items	MB No./ pages	Qty of Earthwork	Rate charged per %0	Hand Ramming rate	Recovery
			upto complete in all respect.					
11	Const. of Soling Drain PCC flooring Culverts UC Chak No. 98/ML/ 124		earthwork in ordinary soil for embankment lead upto complete in all respect.		8,085	8,123.60	1,066.30	8,621
12	Const. of Drain Soling UC Fateh Pur Rural	zafar khan	earthwork in ordinary soil for embankment lead upto complete in all respect.		85,373	7,755.00	1,066.30	91,033
13	Const. of Soling Drain PCC Flooring Culverts UC Kot Sultan City./26		earthwork in ordinary soil for embankment lead upto complete in all respect.		85,373	8,123.00	1,066.30	91,033
14	Const. of Soling Chak No. 159/TDA UC Sharishta Thal Jandi./ 57	M. Shafi	earthwork in ordinary soil for embankment lead upto complete in all respect.		39,274	7,755.00	1,066.30	41,878
15	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of member labour. /145		earthwork in ordinary soil for embankment lead upto complete in all respect.		43,728	8,123.60	1,066.30	46,627
16	Const. of Drain Soling UC Roshan Shah/129		earthwork in ordinary soil for embankment lead upto complete in all respect.		93,658	7,755.00	1,066.30	99,868
17	CONST. OF SOLING DRAIN UP TO THE LIMIT OF UC LOHANCH NASHIB /39	noor khan	earthwork in ordinary soil for embankment lead upto complete in all respect.	230/ 35to37	71,841	8,123.60	1,066.30	76,604
18	CONST. OF SOLING DRAINS CULVERTS UC SUMRA NASHIB (SHAGUFTA HUSSAIN LADY MEMBER)/134		earthwork in ordinary soil for embankment lead upto complete in all respect.	229/ 54to 59	38,724	7,755.00	1,066.30	41,291
19	CONST. OF SOLING DRAINS UP TO LIMIT OF UC RAFIQ ABAD /105	rana builder	earthwork in ordinary soil for embankment lead upto complete in all respect.	2417/ 6to12	55,377	7,755.00	1,066.30	59,048
20	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC JAMAL CHAPRI /107	asghar khan	earthwork in ordinary soil for embankment lead upto complete in all respect.	576/ 8 to 12	53,051	7,755.00	1,066.30	56,568
21	CONST. OF SOLING CHAK NO. 94/ML UC 94/ML (PARVEEN AKHTAR LADY MEMBER)/ 133	waqas iqbal	earthwork in ordinary soil for embankment lead upto complete in all respect.		20,881	7,777.30	1,066.30	22,265
22	CONST. OF SOLING MOZA NOSHARA	amber ali khan	earthwork in ordinary soil for embankment lead		30,136	8,123.60	1,066.30	32,134

S#	Scheme name/ No.	Contractor	Name of Items	MB No./ pages	Qty of Earthwork	Rate charged per %0	Hand Ramming rate	Recovery
	NASHIB UC BASTI SHADOO KHAN (NADIA PERVEEN LADY MEMBER) /131		upto complete in all respect.					
23	Cont. of M/Road Pahar Pur Thal Moza Fazal Shah Road to Moza Hamoo Kalroo UC Pahar Pur/ 5		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.		48,326	5,486.35	1,066.30	51,530
24	Repair of M/Road Chak No. 438/TDA to Chak No. 438/TDA More./ 178		earthwork in ordinary soil for embankment lead upto 100ft 30m 95 to 100%	798/ 22to25	29,000	5,486.35	1,066.30	30,923
25	Const. &Repair of M/Roads of District Council Layyah Phase II/ 179		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.		240,499	5,486.35	1,066.30	256,444
Total								1,359,863

Annexure-6/LY
[Para 5.3.8]

**Overpayment due to charging of excess rate than the market rate schedule
of - Rs 1.204 million**

(Amount in rupees)

Scheme name/ No.	Contractor	Name of Scheduled Items	MRS chapter & Sr. No.	Rate applied 2nd-18	MRS Rate 1st- 18 to be applied	Difference	Quantity	Amount
Const. of Soling Chak No. 159/TDA UC Sharishta Thal Jandi./ 57	M. Shafi	Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	6,425	21,588
Const. of Soling Basti Tobha Sharishta Nashib UC Sharishta Thal Jandi./59	Aziz Khan	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,360.35	5,139.40	221	29,028	6,414
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,570.90	14,191.95	378.9	3,105	11,766
Cont. of M/Road Pahar Pur Thal Moza Fazal Shah Road to Moza Hamoo Kalroo UC Pahar Pur/ 5	asad ullah	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.		5,486.35	5,139.40	347	48,326	16,767
		P/L Road edging		31.1	30.4	0.7	640	448
Repair of Matalled Roads in area of Distt. Council Layyah (Ph-1) / 173 (teenda pulli road, gara jan m. road, daphi road, drutta road)	qayyum	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,234.35	5,139.40	95	71,321	6,772
		P/L Road edging		31.1	30.4	0.7	6,600	4,620
		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.		5,234.35	5,139.40	95	111,150	10,554
		P/L Road edging		31.1	30.4	0.7	6,600	4,620
		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.		5,234.35	5,139.40	95	91,699	8,707
		P/L Road edging		31.1	30.4	0.7	800	560
		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.		5,234.35	5,139.40	95	23,203	2,203
		P/L Road edging		31.1	30.4	0.7	400	280
Const. of Soling Chak No. 150- B/TDA UC Jaman Shah/ 53	saeed ahmed	Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	1,412	4,744
		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,360.35	5,139.40	221	14,178	3,133
Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	1,412	4,744

Scheme name/ No.	Contractor	Name of Scheduled Items	MRS chapter & Sr. No.	Rate applied 2nd-18	MRS Rate 1st- 18 to be applied	Difference	Quantity	Amount
member labour. /145								
Const. of arch culverts RCC Pipe UC Jaman Shah/56	m. ashiq	pacca brick work other than building upto 10ft height (1:4) (40 arch culverts)	Ch 7, Page 52 , item 7i	18,613.25	18,030.05	583.20	7,120	41,524
Repair of M/Roads of District Council Layyah Phase I/ 173	ab. Qayyum khan	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,234.35	5,139.40	95	23,203	2,203
		P/L Road edging		31.1	30.4	0.7	400	280
Repair of M/Road MM Road to Chak No. 428/TDA UC Mirhan./177	Javed iqbal	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,360.35	5,139.40	221	48,326	10,678
		P/L Road edging		31.1	30.4	0.7	640	448
Repair of M/Road Chak No. 438/TDA to Chak No. 438/TDA More./ 178		earthwork in ordinary soil for embankment lead upto 100ft 30m 95 to 100%		5,486.35	5,139.40	347	29,000	10,062
Const. of Drains Soling re-soling culverts chak No. 85/TDA UC Karor Thal Jandi./118	Ab Rehman	Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	1,797	6,038
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	1,427	4,795
		inaugration pillar						15,308
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	3,884	13,050
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	3,043	10,224
Const. / extension Sewerage system office Colony of District Council Layyah/ 167	KHADIM HUSAIN	main hole qty was not deducted from RCC pipe and Excavation						15,000
Const of Soling Basti Sabqi Sharishta Nashib UC Sharishta Thal Jandi./ 60		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	2,948	9,905
Const. of 22, 38, Culverts UC Mirhan./ 42	zafar iqbal	pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	3,850	20,790
		PL RCC i/c prestressed 1:2:4	Ch 6, Page 42 , item a3	357.65	348.15	9.5	3,102	29,469

Scheme name/ No.	Contractor	Name of Scheduled Items	MRS chapter & Sr. No.	Rate applied 2nd-18	MRS Rate 1st- 18 to be applied	Difference	Quantity	Amount
		fabrication of mild steel reinforced cement including cutting bending lying etc 40g	Ch 6, Page 44 , item 9b	12,746.95	11,057.95	1,689.00	3,102	52,393
		pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	6,650	35,910
Const. of Culverts UC Shair Gharh/ 134	arshad husain	pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	7,214	38,956
		PL RCC i/c prestressed 1:2:4	Ch 6, Page 42 , item a3	357.65	348.15	9.5	2,320	22,040
		fabrication of mild steel reinforced cement including cutting bending lying etc 40g	Ch 6, Page 44 , item 9b	12,746.95	11,057.95	1,689.00	5,640	95,260
		pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	6,650	35,910
		pacca brick work FP 1:4 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	18,017.55	17,434.35	583.2	2,156	12,574
Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Chak No. 172/TDA/ 150		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	3,443	11,568
CONST. OF PCC FLOORING UC KOT SULTAN CITY /26	al husain	Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	2,500	8,400
		pacca brick work other than building upto 10ft height (1:4) (40 arch culverts)	Ch 7, Page 52 , item 7i	18,613.25	18,030.05	583.2	1,500	8748
Const. of Soling Moza Nawan Kot UC Nawan Kot/ 142	zafarullah	Providing and laying dry brick pavement/soling in s (RATE CORRECTED IN THIS CASE BY CE)	Ch 18, Page 111 , item 19	14,191.95	14,191.95	-	10,353	-
Const. of Soling Moza Nawan Kot UC Nawan Kot/ 142		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,234.35	5,139.40	95	68,377	6,492
Const. of Drain soling UC Samtia /130	MS Ranjha	Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	14,331	48,152
		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,234.35	5,139.40	95	68,377	6,492
		fabrication of mild steel reinforced cement including cutting bending lying etc 40g	Ch 6, Page 44 , item 9b	12,746.95	11,057.95	1,689.00	146	2,466
		pacca brick on edge laid in reimbursment 1:5 cement sand morder	Ch 20, Page	7,824.15	7,617.15	207	1,782	3,689

Scheme name/ No.	Contractor	Name of Scheduled Items	MRS chapter & Sr. No.	Rate applied 2nd-18	MRS Rate 1st- 18 to be applied	Difference	Quantity	Amount
			119 , item 3b					
		construction of punjab standard drain 1:6:12	Ch 20, Page 120 , item 6a	107.2	103.6	3.6	1,188	4,277
		pacca brick work FP 1:4 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	18,017.55	17,434.35	583.2	446	2,601
Const. of Soling Drain PCC flooring Culverts UC Chak No. 98/ML/ 124	amrak khan	borrow pit excav	ch 3 page 27, item 4a	4,665.25	4,265.20	400.1	18,900	7,561
		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,234.35	5,139.40	95	10,765	1,022
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	2,941	9,882
		pacca brick work other than building upto 10ft height (1:4) (40 arch culverts)	Ch 7, Page 52 , item 7i	18,613.25	18,030.05	583.2	1,250	7290
		pacca brick on edge laid in reimbursment 1:5 cement sand morder	Ch 20, Page 119 , item 3b	7,824.15	7,617.15	207	690	1,428
		construction of punjab standard drain 1:6:12	Ch 20, Page 120 , item 6a	107.2	103.6	3.6	460	1,656
Const. of Drain Soling UC Fateh Pur Rural	zafar khan	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,234.35	5,139.40	95	34,985	3,322
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	15,180	51,005
CONST. OF SOLING RAILWAY LINE BASTI KALROO WALA MOZA KHONI KALRO UC SOHARA WASAWA. /13 18-19	aziz khan	Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,570.00	14,191.95	378	2,905	10,982
Const. of Soling Moza Shah wala UC Bakhri Ahmed Khan/ 12	abdul karim	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,360.35	5,139.40	221	29,028	6,414
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	15,180	51,005
Const. of Culverts UC Bakhri Ahmed Khan/11	abdul karim	pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	1,000	5,400

Scheme name/ No.	Contractor	Name of Scheduled Items	MRS chapter & Sr. No.	Rate applied 2nd-18	MRS Rate 1st- 18 to be applied	Difference	Quantity	Amount
		PL RCC i/c prestressed 1:2:4	Ch 6, Page 42 , item a3	357.65	348.15	9.5	371	3,525
		fabrication of mild steel reinforced cement including cutting bending lying etc 40g	Ch 6, Page 44 , item 9b	12,746.95	11,057.95	1,689.00	900	15,201
Const. of Boundary Wall Janaza Ghah Graveyard Chak No. 464/TDA UC Mirhan/40	m. irshad	pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	1,000	5,400
		pacca brick work other than building 1:6		17,698.95	17,191.35	507.6	612	3,107
		pacca brick work other than building upto 10ft height (1:4) (40 arch culverts)	Ch 7, Page 52 , item 7i	18,102.35	18,030.05	72.3	612	442
		fabrication of mild steel reinforced cement including cutting bending lying etc 40g	Ch 6, Page 44 , item 9b	12,746.95	11,057.95	1,689.00	51	861
Const. of Soling Drain PCC Flooring Culverts UC Kot Sultan City./26	al husain	pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	1,363	7,360
		pacca brick work FP 1:4 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	18,017.55	17,434.35	583.2	2,156	12,574
		construction of punjab standard drain 1:6:12	Ch 20, Page 120 , item 6a	107.2	103.6	3.6	1,000	3,600
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	13,306	44,708
Const. of Soling Khoo China wala UC Sohara Wsawa./ 21		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,360.35	5,139.40	221	19,281	4,260
		Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336	1,902	6,391
Const. of Soling Drain PCC flooring Tuff tile Culverts UC Rafeeq Abad/137		pacca brick on edge laid in reimbursment 1:5 cement sand morder	Ch 20, Page 119 , item 3b	7,824.15	7,617.15	207	690	1,428
		pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	1,080	5,832
		PL RCC i/c prestressed 1:2:4	Ch 6, Page 42 , item a3	357.65	348.15	9.5	1,990	18,905
		fabrication of mild steel reinforced cement including cutting bending lying etc 40g	Ch 6, Page 44 , item 9b	12,746.95	11,057.95	1,689.00	1,600	27,024
Const. of Soling Tuff tile Culverts in District Layyah	amber ali khan	earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,234.35	5,139.40	95	35,321	3,355

Scheme name/ No.	Contractor	Name of Scheduled Items	MRS chapter & Sr. No.	Rate applied 2nd-18	MRS Rate 1st- 18 to be applied	Difference	Quantity	Amount
demarcation of lady member Chak No. 153/TDA/ 152		Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	3,458	11,619
		pacca brick work FP 1:5 cement and sand mortar complete in all respect	Ch 7, Page 51 , item 4i	17,495.55	16,955.55	540	735	3,969
		fabrication of mild steel reinforced cement including cutting bending lying etc 40g	Ch 6, Page 44 , item 9b	12,746.95	11,057.95	1,689.00	655	11,063
Const. of Soling Bait Guji UC Bakhri Ahmed Khan/ 10	ab kareem	Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	5,132	17,244
		earthwork in ordinary soil for embankment lead upto 100ft 30m 85% maximum modified AASO dry density complete in all respect.	Ch 3, Page 27 , item 5	5,360.35	5,139.40	221.00	41,974	9,276
Const. of Culverts Chak No. 164-A/TDA/ 49	shawan & co	pacca brick work other than building upto 10ft height (1:4) (40 arch culverts)	Ch 7, Page 52 , item 7i	18,613.25	18,030.05	583.2	6,308	36,788
		earthwork in ordinary soil complete in all respect.		6,434.00	5,139.40	1,294.60	7,448	9,642
Const. of Soling Drain PCC flooring and Culverts UC Bait Wasawa Shumali./ 9	G safdar	Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	4,500	15,120
Const. of Soling Bait Dabli UC Bakhri Ahmed Khan/14	ab. Lateef	Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	3,500	11,760
Const. of Soling Bakhri Ahmed Khan Lady Member Bait Dabli. /154	ibrahim	Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	4,100	13,776
Const. of Soling Drain PCC flooring Culverts in district Layyah demarcation lady member 86/ML./ 160	m. abid	Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	4,600	15,456
Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Sumra Nasheeb / 161	amber ali khan	Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	3,000	10,080
Const. of Soling 1200 feet UC Kot Sultan Rural./ 27	khuda bux	Providing and laying dry brick pavement/soiling in streets or roads, etc. sand grouted, laid in proper camber, including	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	4,500	15,120

Scheme name/ No.	Contractor	Name of Scheduled Items	MRS chapter & Sr. No.	Rate applied 2nd-18	MRS Rate 1st- 18 to be applied	Difference	Quantity	Amount
		preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect						
Const. of Soling 900 feet UC Kot Sultan Rural/29	khuda bux	Providing and laying dry brick pavement/soling in streets or roads, etc. sand grouted, laid in proper camber, including preparation, watering, compaction of bed to proper camber and sand cushion.complete in all respect	Ch 18, Page 111 , item 19	14,527.95	14,191.95	336.00	2,600	8,736
Total								1,204,211

Annexure-7/LY
[Para 5.4.3]

Undue financial benefit to contractor due to non depositing of additional performance security - Rs 65.817 million

(Rupees in million)

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %age	Additional Security
5	Cont. of M/Road Pahar Pur Thal Moza Fazal Shah Road to Moza Hamoo Kalroo UC Pahar Pur	2.5	Asad Ullah	32.11	0.803
177	Repair of M/Road MM Road to Chak No. 428/TDA UC Mirhan.	1.5	Javeed Iqbal Chandia	30.30	0.454
171	Const. / Fixing Iron Board (Well come & Good Bye) in District Boundary District Council Layyah.	5	Tanveer Malana	30.00	0.150
130	Const. of Drain soling UC Samtia	3.5	M.S Ranjha	29.92	1.047
118	Const. of Drains Soling re-soling culverts chak No. 85/TDA UC Karor Thal Jandi.	0.700	Abdul Rehman Cheema	29.70	0.208
120	Const. of Soling re-soling Drain Tuff tile culverts Chak No. 87/TDA 88/TDA UC Karor Thal Jandi.	0.800	Abdul Rehman	29.11	0.233
119	Const. of Soling re-soling Drain Tuff tile Culverts Chak No. 94-A/TDA 94/TDA UC Karor Thal Jandi.	0.800	Abdul Rehman Cheema	29.10	0.233
1	Const. of Bridge Pahar Pur Minor near Maher Kaloo Shewel UC Chak No. 172/TDA	0.700	Abdul Aziz	28.75	0.201
131	Const. of Soling Drain PCC flooring Tuff tile Culverts UC 90/ML	3.5	MS Ranjha	28.50	0.997
147	Const. of Culverts UC Tail Indus demarcation of member youth.	1.5	Ahmed saeed	28.50	0.427
178	Repair of M/Road Chak No. 438/TDA to Chak No. 438/TDA More.	1	Javeed Iqbal Chandia	28.30	0.283
129	Const. of Drain Soling UC Roshan Shah	3.5	Haji Wazeer Ahmad	28.05	0.982
116	Const. of Soling re-soling Drains Tuff tile PCC flooring Culverts Karor Nasheeb UC Karor Thal Jandi.	1.5	Rana Nasar	27.09	0.406
63	Const of Soling Drain PCC flooring Culverts UC Lohanch Nashib	1.2	Muhammad Ashiq Janjua	27.05	0.325
49	Const. of Culverts Chak No. 164-A/TDA	2	Shawan & Co	26.95	0.539
121	Const. of Soling re-soling Drain Tuff tile Basti Mad Gadi UC Karor Thal Jandi.	0.500	Malik Irshad Hussain	26.92	0.135
132	Const. of Soling Drain PCC flooring Culverts UC Chak No. 93/ML	1.2	Muhammad Abid	26.90	0.323
95	Const. of Soling Moza Noshara Nasheeb UC Basti Shadoo Khan.	1.3	Noor Khan	26.80	0.348

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %tage	Additional Security
2	Const. of Culverts UC 172/TDA	1.6	Hafeez Ullah	26.75	0.428
175	Repair of Quarter Residence Colony District Council Layyah.	1	Ghulam Sadeeq	26.75	0.267
64	Const. of Soling UC Mandi Town	1.5	Muhammad Kalu	26.50	0.397
48	Const. of Soling Chak No. 164-A/TDA	1.5	Muhammad Shafi Jota	26.30	0.394
82	Const. of Soling Chak No. 120-A/TDA UC Tail Indus	0.900	Muhammad Shafi Jota	26.30	0.237
31	Const. of Soling Drains PCC Flooring Culverts UC Peer Jaggi Sharif	3.5	Ghulam Akbar	26.27	0.919
55	Const. Sewerage Chak No. 148/TDA Shahbaz Abad UC Jaman Shah	0.500	Khadim Hussain Bodla	26.20	0.131
61	Const. of Culverts UC Shahrishtha Thal Jandi	0.400	Khadim Hussain Bodla	26.15	0.105
102	Const. of re-soling Chak No. 104/TDA street Zafri wali UC 110/TDA	0.500	Rana Nasar	26.09	0.130
56	Const. of culverts RCC Pipe UC Jaman Shah	1.850	Muhammad Ashiq Janjua	26.00	0.481
65	Const. of Culverts RCC Pipe UC Mandi Town	2	Muhammad Ashiq	26.00	0.520
173	Repair of M/Roads of District Council Layyah Phase I	20	Abdul Qaum Khan	26.00	5.200
78	Const. of Culverts UC Layyah Thal Kalan	1.600	Khadim Hussain Bodla	25.85	0.414
164	Const. / extension Sewerage system office Colony of District Council Layyah	0.500	Khadim Hussain Bodla	25.85	0.129
30	Const. of Culverts UC Kot Sultan Rural	1.700	Khadim Hussain Bodla	25.80	0.439
133	Const. of Soling Drain PCC flooring culverts RCC pipe UC Showkat Abad	3.500	M.S Ranjha	25.76	0.902
87	Const. of Soling Drain Culverts Chak No. 123-A/TDA UC Kotla Haji Shah.	1.2	Ghulam Yaseen	25.57	0.307
88	Const. of Soling Culverts Chak No. 122-A/TDA 124/TDA UC Kotla Haji Shah.	0.600	Ghulam Yaseen	25.57	0.153
154	Const. of Soling Bakhri Ahmed Khan Lady Member Bait Dabli.	1	Malik Ibrahim Hinjra	25.51	0.255
10	Const. of Soling Bait Guji UC Bakhri Ahmed Khan	1	Abdul Kareem Gurmani	25.35	0.254
128	Const. of Soling Drains PCC flooring Culverts UC Warah Sehran	1.2	Malik Irshad	25.25	0.303
155	Const. of Culverts Rcc Pipe UC Bakhri Ahmed Khan Demarcation of lady member Bait Dabli.	0.500	Abdul Kareem Gurmani	25.19	0.126
106	Const. of Soling Aulakh Nasheeb UC Shah Pur	0.400	Sajjad Hussain	25.14	0.100
107	Const. of Soling Do Charkha Nasheeb UC Shah Pur	0.400	Sajjad Hussain	25.14	0.100

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %age	Additional Security
108	Const. of Soling Chak No. 116-C/TDA UC Shah Pur	0.300	Sajjad Hussain	25.14	0.075
123	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Gary Wala	3.500	M.S Ranjha	25.12	0.879
42	Const. of Culverts UC Mirhan.	3.300	Malik Zaffar Iqbal Hinjra	25.01	0.825
94	Const. of Soling Moza Bhand Nasheeb UC Basti Shadoo Khan.	0.300	Ahmed saeed	25.00	0.075
93	Const. of Drain Soling Basti Nosharah Thal Jandi UC Basti Shadoo Khan.	0.400	Noor Khan	24.99	0.100
92	Const. of Drain Soling Chak No. 114-B/TDA Basti Nosharah UC Basti Shadoo Khan.	1.100	Muhammad Noor Khan	24.90	0.274
163	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Khary Wala.	0.800	Ishfaq Ahmed Tahir	24.78	0.198
67	Const. of Drain Soling abadi Deh street Riaz Kambooh Chak No. 133/TDA UC Chowk Azam Rural	0.600	Khadim Hussain Bodla	24.75	0.148
104	Const. of Soling Drain Chak No. 255/TDA UC 110/TDA	0.500	Imran Khan	24.75	0.124
77	Const. of Soling UC Layyah Thal Kalan	0.700	Muhammad Shafi juta	24.55	0.172
51	Const. of Soling Chak No. 150-A/TDA UC Jaman Shah	0.400	Amber Ali Khan	24.52	0.098
91	Const. of Soling Drain PCC flooring Culverts UC Sumra Nashib.	1.200	Khadim Hussain Bodla	24.30	0.292
50	Const. of Soling Drains PCC flooring Culverts UC Ladhana	1.200	Ghulam Akbar	24.27	0.291
86	Const. of Soling Taff Tile Culverts Chak No. 122-B/TDA UC Kotla Haji Shah.	0.600	Ghulam Yaseen	24.27	0.146
99	Const. of Soling Drain street Javeed Member Chak No. 109/TDA UC Chak No. 110/TDA	0.700	Muhammad imran khan	24.15	0.169
101	Const. of Soling Drain Street Masjid Wali Chak No. 111/TDA UC 110/TDA	0.800	Muhammad Imran Khan	24.15	0.193
113	Const. of Soling Chak No. 113-A/TDA UC Shah Pur	0.300	Ashfaq Ahmed tahir	23.78	0.071
28	Const. of Drain 1000 feet UC Kot Sultan Rural	0.400	Tanveer Malana	23.77	0.095
47	Const. of PCC flooring 1000 feet Chak No. 438/TDA UC Chak No. 393/TDA	0.950	Khadim Hussain Bodla	23.75	0.226
158	Const. of Boundary wall Graveyard Hyder Shah Wala Moza Docharkha Thal Jandi Basti Tiba Pathan Wala Lady Member Tiba Pathan wala	0.500	Abdul Majeed	23.75	0.119
69	Const. of Rcc Pipe culverts UC Chowk Azam Rural	1	Shayan & Co	23.50	0.235
157	Const. of Boundary Wall Graveyard Basti Doratta Chak No. 116-A/TDA Lady member Tiba Pathan Wala.	0.500	Muhammad Kalu	23.40	0.117

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %age	Additional Security
11	Const. of Culverts UC Bakhri Ahmed Khan	0.600	Abdul Kareem Gurmani	23.25	0.139
168	Providing / Purchase furniture crockery and other cooking articles Rest House Fort Menroo	1.500	Abdul Shahid	23.25	0.349
83	Const. of Soling Chak No. 122/TDA UC Tail Indus	0.700	Asghar Khan	23.17	0.162
89	Const. of Soling Culverts Moza Warah Gishkori UC Kotla Haji Shah.	0.800	Khuda Bakhsh	23.12	0.185
139	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Aulakh Thal Kalan.	3.500	MS Ranjha	23.12	0.809
179	Const. & Repair of M/Roads of District Council Layyah Phase II	10	Afzal Sandila	23.00	2.300
76	Const. of Drain PCC flooring UC Layyah Thal Kalan	1.200	Khadim Hussain Bodla	22.85	0.274
136	Const. of Culverts UC Chak No. 452/TDA	3	Asad Kamran	22.56	0.677
43	Const. of Soling 1500 feet Basti Dunahar Abad UC Chak No. 393/TDA	0.960	Muhammad Shafi Jota	22.35	0.214
103	Const. of Soling Drain Chak No. 256/TDA UC 110/TDA	0.800	Muhammad Kalu	22.15	0.177
174	Repair and renovation office of District Council Layyah	1	MSR	22.05	0.221
70	Const. of Drain Soling Basti Ganjian Mochi wali Chak No. 133/TDA UC Chowk Azam Rural	0.350	Muhammad Sarif	22.00	0.077
150	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Chak No. 172/TDA	1.500	Arsalan Builders	22.00	0.330
151	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Ghulam Sughra Pahar Pur	1.500	Arsalan Builder	22.00	0.330
8	Const. of culverts RCC pipe UC Pahar Pur	0.100	Asghar Khan	21.75	0.022
85	Const. of Soling Chak No. 114-A/TDA UC Tail Indus	0.100	Irshad Hussain	21.75	0.022
176	Repair and renovation masque District Council Layyah.	0.575	Bashir Ahmed Syal	21.50	0.124
38	Const. of Shed Janaza Ghah Darbar Sarang Shaheed Chak No. 466/TDA UC Mirhan	0.600	Thal Daman	21.33	0.128
46	Const. of Soling 1200 feet Yaqoob Bhatti Sharqi UC Chak No. 393/TDA	0.750	Muhammad Shafi Jota	21.30	0.160
16	Const. of Soling Domba Band Moza Sohiya UC Sohara Wsawa.	0.100	Al- Hussain	20.50	0.020
137	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Rafeeq Abad	3.500	Sajjad Hussain	20.14	0.705
138	Const. of Soling Drain PCC flooring Tuff tile Culverts UC Jamal Chaphri.	3.500	Sajjad Hussain	20.14	0.705
41	Const. of Soling Moza Pir Jagi Sharki	0.700	Aziz Khan	20.10	0.141

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %age	Additional Security
3	Const. of Soling Maher Jevan Khara Chak No. 170/TDA UC . 172/TDA	0.600	Saeed Khan	20.00	0.120
152	Const. of Soling Tuff tile Culverts in District Layyah demarcation of lady member Chak No. 153/TDA	1.500	Amber Ali Khan	20.00	0.300
7	Const. of Soling Moza Hamoo Kalroo UC Pahar Pur	0.200	Al-Hussain	19.99	0.040
17	Const. of Soling Maher Manzoor Wahni wall nashib UC Sohara Wsawa.	0.400	Al-Hussain	19.78	0.079
35	Const. of Bridge Machoo Minor Chak No. 430/TDA Basti Gandas UC Mirhan	0.300	Abid Khawas	19.50	0.058
169	Const. of Culverts RCC Pipe Bridge on Minors In district Layyah .	18	Fahad Brothers	19.50	3.510
79	Const. of Soling Chak No. 274/TDA UC Tail Indus	0.500	Umbar Ali Khan	19.26	0.096
149	Const. of Soling Drain PCC flooring Culverts Tuff tile Boundary wall Moqadsa Maryam in District Layyah demarcation of member Minority Limooal Naveed.	1.500	Muhammad Noor khan	19.25	0.2890
37	Const. of Waiting Room Darbar Khwaja Awis Qarni Chak No. 436/TDA UC Mirhan	0.720	Irshad Hussain Bhatt	19.12	0.138
71	Const. of Soling Basti Jandeer Muhammad Ramzan Chak No. 142/TDA UC Chowk Azam Rural	0.400	Muhammad Sharif	19.00	0.076
161	Const. of Soling Drain PCC flooring Culverts in District Layyah demarcation of lady member Sumra Nasheeb	0.800	Ambar Ali Khan	18.87	0.151
72	Const. of Soling Dera Maher Faqeer Muhammad Lohanch Chak No. 132/TDA	0.150	Muhammad Kaloo	18.75	0.028
165	Const. of Office Building District Council Layyah Phase –I	20	Malik Mukhtar Ahmed	18.58	3.716
170	Const. of Janaza Ghah Boundary wall Graveyard Soling Drain PCC flooring in district Layyah.	20	Fahad & Brothers	18.50	3.700
73	Const. of Soling Muhammad Afzal Ghansla Chak No. 142/TDA UC Chowk Azam Rural	0.200	Amber Ali Khan	18.30	0.037
135	Const. of Soling Manzoor Hussain Kharah Chak No.402/TDA UC Chak No. 452/TDA	0.500	Khizar Hayyat	18.14	0.091
6	Const. of Soling Moza Vehniwal Thal UC Pahar Pur	0.700	Al-Hussain	18.05	0.126
19	Const. of Soling Basti Baryal Moza Sohya UC Sohara Wsawa.	0.350	Saeed Ahmed	18.00	0.063
52	Const. of Soling Chak No. 151-A/TDA UC Jaman Shah	0.250	Saeed Ahmad Khan	18.00	0.045
53	Const. of Soling Chak No. 150-B/TDA UC Jaman Shah	0.300	Saeed Khan	18.00	0.054
80	Const. of Soling Chak No. 128/TDA UC Tail Indus	0.500	Saeed Ahmad Khan	18.00	0.090

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %tage	Additional Security
84	Const. of Soling Chak No. 117/TDA UC Tail Indus	0.500	Saeed Khan	18.00	0.090
110	Const. of Soling Chak No. 113/TDA UC Shah Pur	0.300	Sandhila Const. Co.	18.00	0.054
74	Const. of Puli Link M/Road Chak No. 131/TDA UC Chowk Azam Rural	0.060	Abid Hussain Khawas	17.50	0.010
21	Const. of Soling Khoo China wala UC Sohara Wsawa.	0.400	Saeed Khan	17.00	0.068
100	Const. of Soling Chak No. 112/TDA UC 110/TDA	0.200	Zareef Khan	16.96	0.034
166	Const. of Soling Re-soling PCC flooring Drainage Sewerage in district Layyah	20	Malik Mukhtar Ahmed	16.58	3.316
54	Const. of Drain Chak No. 149-C/TDA Muhallah Fazal Shaeed UC Jaman Shah	0.200	Ambar Ali Khan	16.00	0.032
81	Const. of Soling Chak No. 120/TDA UC Tail Indus	0.300	Asghar Khan	15.75	0.047
109	Const. of Soling Chak No. 114/TDA UC Shah Pur	0.400	Saeed Ahmad Khan	15.00	0.060
24	Const of Soling Ghanwn wala Ara Muhammad Iqbal Jam UC Sohara Wsawa.	0.200	Saeed Ahmed Khan	14.16	0.028
90	Const. of Soling Culverts Chak No. 117-B/TDA UC Kotla Haji Shah.	0.300	Ghulam Fareed	14.00	0.042
97	Const. of Soling Moza Basti Shadoo Khan	0.100	Zareef Khan	12.00	0.012
111	Const. of Soling Chak No. 116-B/TDA	0.300	malik irshad	11.22	0.034
34	CONST. OF SOLING DRAINS SHARISHTA NASHIB UP TO LIMIT OF UC SHARSHTA THAL.	1.800	Aziz Khan	27.50	0.495
33	CONST. OF SOLING DRAINS CULVERTS UP TO THE LIMIT OF UC JAMAN SHAH	3	Aziz Khan	27.15	0.814
1	CONST. OF CULVERTS UP TO LIMIT OF UC CHAK NO. 172/TDA	0.500	Abdul Aziz	27.10	0.135
92	CONST. OF SOLING DRAINS CULVERTS UP TO THE LIMIT OF UC ROSHAN SHAH	3	M/S Ranjha	26.33	0.790
43	CONST. OF SOLING DRAIN AND CULVERTS UP TO THE LIMIT OF UC LAYYAH THAL JANDI.	3	Aziz Khan	26.15	0.785
12	CONST. OF SOLING AND DRAIN MUHAMMAD ASLAM GARWAN UP TO LIMIT OF ABADI UC SOHARA WASAWA	1.200	Aziz Khan	26.15	0.314
31	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC LADHANA	1.200	Aziz Khan	26.15	0.314
128	CONST. OF SOLING RE-SOLING DRAIN UC 112/ML DISTRICT COUCNIL LAYYAH (ANWARI MAJEED LADY MEMBER)	1	Mehboob Awan	26.00	0.260

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %tage	Additional Security
10	CONST. OF SOLING UP TO LIMIT OF UC BHAKRI AHMED KHAN	1.500	Abdul Kareem Gurmani	25.10	0.377
9	CONST. OF CULVERTS UP TO LIMIT OF UC BAIT WASAWA SHUMALI	1.500	Ghulam Abbas	24.75	0.371
7	CONST. OF SOLING UP TO LIMIT OF UC PAHAR PUR	1.200	Ghulam Abbas	24.55	0.295
13	CONST. OF SOLING RAILWAY LINE BASTI KALROO WALA MOZA KHONI KALRO UC SOHARA WASAWA.	0.600	Aziz Khan	24.15	0.145
4	CONST. OF BOUNDARY WALL GRAVEYARD GHAGAY WALA NEAR ADA THAHEEM ABAD UC PAHAR PUR	0.400	Al-Hussain Const.	24.05	0.096
103	CONST. OF RCC CULVERTS SLAB UP TO THE LIMIT OF UC CHAK NO. 452/TDA	1	Javeed Iqbal Chandi	24.00	0.240
6	CONST. OF RCC PIPE CULVERTS UP TO LIMIT OF UC PAHAR PUR	0.400	Ayan Builders	23.95	0.096
2	CONST. OF SOLING DRAIN UP TO LIMIT OF UC CHAK NO. 172/TDA	1.500	Aziz Khan	23.50	0.352
11	CONST. OF CULVERTS UP TO LIMIT OF UC BHAKRI AHMED KHAN	1.500	Abudl Kareem	23.50	0.352
28	CONST. OF SOLING DRAINS CULVERTS UP TO THE LIMIT OF UC CHAK NO. 393/TDA	3.00	Aziz Khan	23.15	0.695
3	CONST. OF SOLING MEHAR MUHAMMAD HANIF KALASRA UC CHAK NO. 172/TDA	1.00	Aziz Khan	23.15	0.231
32	CONST. OF CULVERTS UP TO THE LIMIT OF UC LADHANA	1.800	MSR Contractor	23.05	0.415
8	CONST. OF SOLING UP TO LIMIT OF UC BAIT WASAWA SHUMALI	1.500	Ch. M. Ishfaq Kakoo	22.75	0.341
120	CONST. OF CULVERTS UP TO LIMIT OF UC TAIL INDUS (YOUTH MEMBER)	1.500	Imran Khan	22.75	0.341
56	CONST. OF SOLING DRAINS CULVERTS UP TO LIMIT OF UC SUMRA NASHIB.	3.000	Aziz Khan	22.50	0.675
102	CONST. OF SOLING CHAK NO. 402/TDA UC CHAK NO. 452/TDA	0.800	Aziz Khan	22.50	0.180
122	CONST. OF CULVERTS AND BOUNDARY WALL GROUND 75-B/TDA (LAMOUN NAVEED MEMBER MINORITY)	1.500	Haji Wazeer	22.12	0.332
5	CONST. OF SOLING AND DRAINS PAHAR PUR CITY	1.000	Ray Muneeb	22.00	0.220
108	CONST. OF CULVERTS UP TO THE LIMIT OF UC JAMAL CHAPRI	1.000	Muhammad Abid	21.92	0.219

Advertisement No.	Name of Development Schemes	TSE Cost	Contractor Name	Below %tage	Additional Security
30	CONST. OF CULVERTS UP TO THE LIMIT OF UC CHAK NO. 164-A/TDA	1.200	Ray Mansab Masood	21.30	0.256
46	CONST. OF SOLING DRAINS PCC FLOORING CULVERTS BOUNDARY WALL GRAVEYARD UC LAYYAH THAL KALAN.	3.000	SS Waqas	20.91	0.627
91	CONST. OF SOLING DRAINS UP TO THE LIMIT OF UC WARAH SEHRAN.	3.000	Khazar Hayat Lashari	20.12	0.604
114	CONST. OF CULVERTS RCC PIPE CULVERTS BRIDGE ETC ON MINOR UP TO LIMIT OF DISTRICT COUNCIL LAYYAH	8.500	MS Ranjha	19.55	1.662
35	CONST. OF CULVERTS UP TO THE LIMIT OF UC SHARISHTA THAL JANDI.	0.500	Khuda Baksh	19.25	0.096
116	CONST. OF JANAZA GHAN AND PLAY GROUND UP TO LIMIT OF DISTRICT COUNCIL LAYYAH.	4.600	Malik Riaz	19.00	0.874
115	CONST. OF SOLING RE-SOLING DRAIN PCC FLOORING UP TO LIMIT OF DISTRICT COUNCIL LAYYAH	4.000	Sandheela	19.00	0.760
101	CONST. OF CULVERTS UP TO THE LIMIT OF UC SHAIR GHAR	1.000	Javeed Iqbal	18.00	0.180
121	CONST. TUFF TILE CHAK NO. 270/TDA AND UP TO LIMIT OF DISTRICT COUNCIL LAYYAH (DR. SHAHZAD GILL MEMBER MINORITY)	1.500	Ambar Ali Khan	17.50	0.262
Total					65.817

Annexure-3/MGH
[Para 6.4.6]

Un-justified expenditure on account of lead on earth work - Rs 3.678 million

(Rupees in million)

Advice No.	Date	Scheme	Contractor	Earth Qty.	Rate	85% Copac.	Difference	Amount
588	07.08 .18	Const. of RCC culvert Fateh Pur	Zia Muhammad	11865	8174 .2	5263.4	2910.8	0.034
703489 190	03.08 .18	Const. of soling, tuff tile, culverts Khala Jaat U.C Wahn Pitafi	Rauf	155430	7700 .15	5263.4	2436.7 5	0.379
807641 309	13.08 .18	Const. of soling, drain, tuff tile UC Maang Pur	M. Billal Bhatti	88260	7700	5263.4	2436.6	0.215
807641 309	13.08 .18	Const. of soling, drain, tuff tile UC Alooday wali	M. Billal Bhatti	66231	7700	5263.4	2436.6	0.161
807641 308	03.08 .18	Const. of soling drain UC Basira	Rehman builders	71070	7700	5263.4	2436.6	0.173
807641 307	03.08 .18	Const. of soling, drain, RCC Pipe tuff tile at Shah Jamal (Soling)	Malik M. Akbar	88719	7700 .15	5263.4	2436.7 5	0.216
807840 733	20.08 .18	Const. of soling at moza Kamal pur	Imran Rasheed	39601	7700	5263.4	2436.6	0.096
807840 733	20.08 .18	Const. of soling, nali, culverts at Fateh Surani	Imran Rasheed	29797	7700	5263.4	2436.6	0.073
807840 728	20.08 .18	Const. of soling drain sluge carrier Gull Wala Basira (Soling)	Rauf e Azam	107270	7700	5263.4	2436.6	0.261
807840 726	20.08 .18	Const of Soling, tuff tile sullage carrier uc Alooday wali (Soling)	Malik Akhtar	86220	7700	5263.4	2436.6	0.210
700348 9189	03.08 .18	Const. of soling culverts basti Mehmood UC Seet Pur (Soling)	Raf Raf Ent.	262394	8174	5263.4	2910.6	0.764
807840 763	17.09 .18	Const. of soling mouza Azmat pur	Mandoos Bros.	57458	8320 .45	5263.4	3057.0 5	0.176
807840 758	12.09 .18	Const. of soling UC Mullan Wali	Ruf ruf Ent.	166081	8320 .43	5263.4	3057.0 3	0.508
807892 704	810.1 8	Const. of soling culverts chairman UC Bhutta pur	M. Khan Sanjrani	168819	7700 .15	5263.4	2436.7 5	0.412
Total								3.678

Annexure-4/MGH
[Para 6.4.9]

Loss of revenue due to un-approved residential housing schemes - Rs 2.925 million

(Amount in rupees)

Sr. No.	Name of Colony	Location	Area in Acre (expectedly)	Rate per Acre (Aprox.)	Total amount	Total Recovery
1	Al Hamd Mughal Housing	Rohalian Wali , M. Garh	5	2	10	0.100
2	Al Rahim Housing	Mauza Kotla, Kot Addu M. Garh	5	2	10	0.100
3	Al Rehman Housing	Mauza Kohawar, Kot Addu M.Grah	5	2	10	0.100
4	Abdullah city	Khangarh M.Garh	5	2	10	0.100
5	Bismillah Land Sub Division	Sinawan , The. Kot Addu M.Garh	5	2	10	0.100
6	Sulaman Colony	Ghalwan Road Alipur M. Garh	5	2	10	0.100
7	Baghdad City	Ali pur by pass Rohilanwali	5	2	10	0.100
8	Bismillah City	Rohalian Wali , M. Garh	5	2	10	0.100
9	China Town	Mouza Gasial Vain, Jhang road near bi-pass M. Garh	5	2	10	0.100
10	Defense city	Rohalian Wali , M. Garh	5	2	10	0.100
11	Dream Garden	Makwal Chowk Ali Pur M.Garh	5	1.200	6	0.060
12	Green city Executive -1	Jatoi Road Ali Pur M.Garh	5	1.200	6	0.060
13	Green city Executive - 11	Jatoi Road Ali Pur M.Garh	5	1.200	6	0.060
14	Green Villas	Jatoi Road Ali Pur M.Garh	5	1.200	6	0.060
15	Gulburg City	Rohalian Wali , M. Garh	5	2	10	0.100
16	Gulshan e Sikandar	Sanima Road Kot Addu M.Garh	5	2	10	0.100
17	Gulshan e Aziz	Bilal Road Kot Addu M.Garh	5	2	10	0.100
18	Gulshan e Noor	By Pass Road Ali Pur M. Garh	5	2	10	0.100
19	Ghulshan Town	Ali Pur Road, Rohalian Wali , M. Garh	5	1.200	6	0.060
20	Indus Valley	518 TDA, Kot Addu M.Garh	5	1.200	6	0.060
21	Khawja colony	Rohalian Wali , M. Garh	5	1.500	7.500	0.075

Sr. No.	Name of Colony	Location	Area in Acre (expectedly)	Rate per Acre (Aprox.)	Total amount	Total Recovery
22	Land Star Garden	By Pass Road Ali Pur M. Garh	5	1.800	9	0.090
23	Madina Town	Near Basti Chaman, Ali pur road M. Garh	5	1.800	9	0.090
24	Madina Garden	Jatoi Road Ali Pur M.Garh	5	1.800	9	0.090
25	Model City	Rohalian Wali , M. Garh	5	2	10	0.100
26	New Garden Town	Rohalian Wali , M. Garh	6	2	12	0.120
27	Royal Garden	518 TDA, Kot Addu M.Garh	5	2	10	0.100
28	Zakrya Town	Near Zeshan colony, Saim nala, Rohallian wali	5	2	10	0.100
29	Zakrya Town	Mauza Gujrat, Kot Addu M.Garh	5	2	10	0.100
30	Zam Zam Socity	Rohalian Wali , M. Garh	5	2	10	0.100
31	Jewan City	Mouza Basira near tayyip Eridgon School M. Garh	5	2	10	0.100
32	Pak Gareen	Mouza Qureshi near POLICE Choki, D.G.Khan road M. Garh	5	2	10	0.100
Total					292.5	2.925

Annexure-3/RP
[Para 7.3.5]

Irregular payment of work charged establishment – Rs 7.988 million

(Amount in rupees)

Date	Chq No	Paid to	Description	Amount
04.01.2019	80774458257	BOP Rojhan	WSS Rojhan Work charge	187,224
-do-	258	BOP Rajanpur	WSS Rajanpur Work charge Establishment	156,020
-do-	259	BOP Jampur	W charge employees WSS Jampur	530,468
06.02.19	8077458284	BOP Rojhan	WSS Rojhan Work charge	140,920
06.02.19	8077458285	BOP Rajanpur	WSS Rajanpur Work charge Establishment	169,104
06.02.19	8077458286	BOP Jampur	W charge employees WSS Jampur	465,036
02.10.2018	0807886159	Manager BOP Jampur	Salary of Daily Wages Employee C.O Unit for Sep-2018	7,801
18.08.18	0807802398	BOP Rajanpur	Work Charge staff salary	140,418
14.03.2019	8077458345	BOP Jampur	Work Charge staff salary	514,866
-do-	-do-	BOP Rojhan	Work Charge staff salary	187,224
-do-	-do-	BOP Rajanpur	Work Charge staff salary	156,020
13.08.2018	0807802378	Manager BOP Jampur	Salary WSS staff	546,070
13.09.18	0807886113	Daily wages dajal staff	Daily wages workers	205,261
15.08.2018	0807802389	Manager BOP Rojhan	Work charge WSS	634,292
02.10.2018	0807886160	Manager NBP Dajal	Salary of Daily Wages Employee C.O Unit for Sep-2018	185,140
03.10.2018	0807886164	Manager BOP Rajanpur	Salary of Work Charge Employees of Water Supply	156,020
04.10.2018	0807886167	Manager BOP Jampur	Salary of Work Charge Employees of Water Supply Jampur	561,672
04.10.2018	0807886168	Manager BOP Rojhan	Salary of Work Charge Employees of Water Supply Rojhan	187,224
02.04.2019	8077472626	Manager BOP Rajanpur	Salary of Work Charge Employees of Water Supply	156,020
02.04.2019	8077472631	Manager BOP Rojhan	Salary of Work Charge Employees of Water Supply	187,224
10.04.2019	8077472646	Manager BOP Jampur	Salary of Work Charge Employees of Water Supply	544,560
10.04.2019	8077472648	Muhammad Saleem Operator	Salary of Work Charge Employees of Water Supply for March 2019	15,602
10.04.2019	8077472649	Moosa	Salary of Work Charge Employees of Water Supply for March 2019	15,602

Date	Chq No	Paid to	Description	Amount
31.05.2019	8077481845	Manager BOP Rajanpur	Salary of Work Charge Employees of Water Supply	436,012
31.05.2019	8077481846	Manager BOP Rojhan	Salary of Work Charge Employees of Water Supply	539,207
31.05.2019	8077481847	Manager BOP Jampur	Salary of Work Charge Employees of Water Supply	963,925
Total				7,988,932

Annexure-4/RP
[Para 7.3.7]

Non recovery of departmental charges – Rs 4.675 million

(Rupees in million)

Sr. No.	Name of Scheme	Estimate Cost	Expenditure	Departmental Charges	Physical Percentage
1	Const. of Drain Soling, Rehabilitation of Sullage Carier And Other Allied Work At Chah Jasoo Wala, Basti Abdul Ghuffar UC Nawan Begraj	2.500	2,434,936	0.425	75%
2	Const. of Soling, Drain And Other Allied Work At Bastiseelrah Mouza Seelrah Basti Ayoub Seelrah Dera Gujar Qanber Shah, Basti Siraj Ahmad Dhandla Basti Malik Allah Wasaya Dr. Rafeeq Ahmad , Hafiz Irshad Ahmad , Mureed Hussain Basti Fiyaz Malik Shamal Hussain and other Mouzas UC Qanbar Shah	2.500	1,846,630	0.425	75%
3	Const. of Soling, Drain, Sullage Carier And Other Allied Work Mouza Dhora Hajana, Kotla Mughlan, Basti Kot Bodla / Marry Wala, Street Chand Shah And Raja Sonara And Basti Burra UC Kotla Mughlan	2.500	2,461,877	0.425	75%
4	Const. of Soling, Drain And Other Allied Work At Basti Sabir Bhani, Basti Korai Bukhara City And Haji Abdul Rasheed Khosa Basti Iqbal Faqeer Basti Noor Babar Nazir Hussain and other Mouzas UC Bokhara	2.500	Nil	0.425	0%
5	Const. of B/Wall At Graveyard Basti Hajo And Const. Of Drain Soling And Other Allied Work At Mud Rana Rahim Bukhsh Diyaat Mud Peerenditta Ajmal Diyat Mustafa Diyat, Basti Hajo, Ganman Khan Khalilani Tibbi Solgi, UC Wah Leshari	2.500	1,953,973	0.425	75%
6	Const. of Drain Soling, And Other Allied Work Basti Noor Mohammad Burra, Basti Abdul Sattar Sindhi, Basti Rustam, Adda Haider Abad, Basti Ali Muhammad Arain, Basti Haji Muhammad Hussain Arrain, Basti Yasin Chang, Basti Khilar, Basti Akbar Siaj, Basti Mahr Habib Clasra, Bast Allah Wasaya Lashkar Bhawra, Basti Khandu Khan Lund, Bast Juma Khan Bhabra UC Bakhir Pur	2.500	2,459,334	0.425	30%
7	Const. of Soling, Drain And Other Allied Work At Basti Kamal Arain Peer Bux Khas, Qasba Kalan Pur Mouza Ratan, Ther, Basti Sanjar Khan Gulfaz, Basti Munawar Shah, Basti Hamid Machi, Basti Nasrullah Khichi, Basti Malik Faqeer Bux Bohar, Qasba hazrat Wala UC Pir Bux Sharqi.	2.500	Nil	0.425	0%
8	Const. of Soling, Drain And Other Allied Work Basti Wazir Hajana , Basti Cheema , Basti Zangeja , Basti Zardari , Basti Zafar Khan Basti Asghar Khan UC Sahan Wala	2.500	Nil	0.425	0%

Sr. No.	Name of Scheme	Estimate Cost	Expenditure	Departmental Charges	Physical Percentage
9	Const. of Soling, Drain And Other Allied Work Basti Ghulam Sarwar Dreeshak, Hajan Shah, Basti Nasrullah, Ramzan Sohrani, Basti Fazal, Basti Ghulam Sarwar Balhora Kotla Robait, Basti Ghulam Mustafa Balhora, Basti Raheem Bux, Hussain Bux Hora, Nala Qutab To Basti Khalil Lashari, Basti Abdul Sattar Lashari Mouza Chuk Ahmdani Chuk Patyat Basti Hussain Bux Awan UC Chak Lassa	2.500	Nil	0.425	0%
10	Const. of Drian, Soling And Other Allied Work Basti Aslam Khan, Basti Atta Muhammad Basti Mureed Hussain Mouza Qasim Pur, Basti Variam, Basti Mulazim Khan Gopang, Basti Muhammad Ashraf Khan Mouza Kotla Khan Muhammad, Basti Muhammad Hussain Mahasar Basti Ghulam Saddique Darbar Bhata Faqeer, Mouza Kotla Daad, Basti Atta Muhammad Lakha, Mouza Kotla Kabeer, Basti Riaz Hussain Mouza Basti Rindan Basti Khan Muhammad Sametia Uc Kotla Khan Muhammad	2.500	2,434,054	0.425	100%
11	Const. of Soling, Drain And Other Allied Work At Pukhta Road Basti Karachi To Bachao Band Basti Rasheed Ahmad, Misbah Khalil Masji Chowk Deehgan To Bhagsari Cannal, Qasba Bamka, Mouza Mad Meeran and other Mouzas, UC Rakh Kot Mithan	2.500	1,623,963	0.425	75%
Total				4.675	

Annexure-5/RP
[Para 7.3.8]

Loss of revenue due to un-approved residential housing schemes - Rs 3.149
million

(Amount in rupees)

Name Scheme	Owner Name	Mouza	Area Marla	Rate as per Valuation Table (per Marla)	Total Cost of Land	Recoverable conversion fee @ 1%	Plan/Map approval Fee	Total Recovery
Kchbani Town	Liaqat Ali Kuchbani	Garhi Sultan Shah	740	12,500	9,250,000	92,500	10,000	102,500
Lishari Town Phase 1&2	Owaish LAshari	Chah Dalay wala	300	12,500	3,750,000	37,500	10,000	47,500
Gudden Town	Jaam Mohsin	Lundi Pitafi & Railway crossing Chah Daadla wala	580	12,500	7,250,000	72,500	10,000	82,500
Gulshan Shafi town	Rashid Bhutta	Basti Rindan	300	12,500	3,750,000	37,500	10,000	47,500
Madni Colony	Aqeel Ahmed Bhutta	Mouza Garhi Sultan Shah	480	12,500	6,000,000	60,000	10,000	70,000
Mumdoot Colony/Mustafa Town	Mrs. Afifa Mumdoot	Jampur	300	12,500	3,750,000	37,500	10,000	47,500
Khayaban-e-Rehmat	Mr. Sabir Aleem	M.Pur No.1	300	12,500	3,750,000	37,500	10,000	47,500
Rayan Town M.Pur	Sheraz Bilal	-do-	480	12,500	6,000,000	60,000	10,000	70,000
Muslim Town/Arif Town	Ghulam Mustafa QURASHI	-do-	300	12,500	3,750,000	37,500	10,000	47,500
Model Town Phase-I	Muhammad Anwar	Garhi Sultan Shah	3,200	12,500	40,000,000	400,000	10,000	410,000
Model Town Phase-II	-do-	-do-						
Gulzar Naseem Colony	Shahid Hafeez	Basti Guddan	1,100	18,750	20,625,000	206,250	10,000	216,250
Haider Raheem Colony	Muhammad Iqbal	Nawan Begraj	580	12,500	7,250,000	72,500	10,000	82,500
Gulshan Faiz Rasool	Mashallah D/OBasher Mumdoot	-do-	740	12,500	9,250,000	92,500	10,000	102,500
Joher Town	Sultan Khan	Basti Guddan	3,280	12,500	41,000,000	410,000	10,000	420,000
Kareem Town	Qazi Zulafqar	Tatar Wala	300	25,000	7,500,000	75,000	10,000	85,000
Al-Rehman Colony	Qazi Saifullah	Dajal	600	12,500	7,500,000	75,000	10,000	85,000
Green City Housing Scheme	M.Shareef	Basti Guddan	600	12,500	7,500,000	75,000	10,000	85,000
Qazi Zulafqar Town Phase-I	Qazi Zulafqar	Jampur	360	18,750	6,750,000	67,500	10,000	77,500
Qazi Zulafqar Town Phase-II	Qazi Zulafqar	Basti Rindan	600	12,500	7,500,000	75,000	10,000	85,000
Ali Nawaz Town	M.Nawaz Sumroo	Dajal	200	12,500	2,500,000	25,000	10,000	35,000
A-Rehman Garden Town Phase-II	M.Zaman Lashari	Jampur	720	25,000	18,000,000	180,000	10,000	190,000

Name Scheme	Owner Name	Mouza	Area Marla	Rate as per Valuation Table (per Marla)	Total Cost of Land	Recoverable conversion fee @ 1%	Plan/Map approval Fee	Total Recovery
City Garden	Rana Akhtar Hussain	link Fatehpur Road Rajanpur	70	3.5	10,000	5,000	40,000	40,000
Gulistan-e-Zahra Housing Scheme	Hafeea-o-Rahman Taga.	Near Khitran Petrolim	20	1	10,000	5,000	15,000	15,000
Indus Village	Rao Naveed and Muhammad Amjad Farooq.	Dera Road Rajanpur	34.12	1.706	10,000	5,000	22,060	22,060
Sidra Garden Phase II Housing Scheme	Rana Akhtar Hussain		35	1.75	10,000	5,000	22,500	22,500
Allah Rakha Avenue Indus Highway Road	Ch. Tahir	Indus Highway Road	99	4.95	10,000	5,000	49,500	49,500
City Canal		Near A-Noor Public School Qutub Canal Rajapur	32	1.6	10,000	5,000	21,000	21,000
Gulshan Abuturab town	Hafeea-o-Rahman Taga.	Khitran Petrolim Road	38	1.9	10,000	5,000	24,500	24,500
Shan-e-Muhammad housing Scheme Aqilpur Road	Allah Bachya Dreshak (late)	Aqilpur Road	150	7.5	10,000	5,000	80,000	80,000
Al-Janat Homes Khitran Petrolim Road	Rao Naveed and Muhammad Amjad Farooq.	Khitran Petrolim Road	32	1.6	10,000	5,000	21,000	21,000
Rahat Residencia near Khitran Petrolim Road	Kanwar Jamal Akhtar	near Khitran Petrolim Road	38	1.9	10,000	5,000	24,500	24,500
Tayabia Town Link Fatehpur Road	Muhammad Khalid Gabool.	Link Fatehpur Road	25	1.25	10,000	5,000	17,500	17,500
Umer Town Near Old Lash Khana Band Road Rajanpur.	Kanwar Jamal Akhtar	Near Old Lash Khana Band Road Rajanpur	30	1.5	10,000	5,000	20,000	20,000
Hazari Town		Kotla Malium	90	4.5	10,000	5,000	50,000	50,000
Madina Housing Scheme Link Hakeem Colony to Fatehpur Adda Road Rajanpur	Mst: Amara Wahab	Fatehpur Adda Road Rajanpur	30	1.5	10,000	5,000	20,000	20,000
Al-Hamad Town Indus Highway Road Rajanpur.	Mst: Amara Wahab	Indus Highway Road Rajanpur	25	1.25	10,000	5,000	17,500	17,500
Abdul Sattar Town Fazilpur		Fazilpur	99	4.95	10,000	5,000	54,500	54,500
Wapda Town near Grid Station Rajanpur.	Peer Bakhah Batwani	near Grid Station Rajanpur	25	1.25	10,000	5,000	17,500	17,500
Zubaida Town near Grid Station Rajanpur.	Mian Muhammad Rafiq Khawja	near Grid Station Rajanpur.	60	3	10,000	5,000	35,000	35,000

Name Scheme	Owner Name	Mouza	Area Marla	Rate as per Valuation Table (per Marla)	Total Cost of Land	Recoverable conversion fee @ 1%	Plan/Map approval Fee	Total Recovery
Kala Nour Town Band Road Rajanpur.	Rao Muhammad Sadiq and Sajid Hussain Batwani	Band Road Rajanpur.	38	1.9	10,000	5,000	24,000	24,000
Pakistan Commercial Center Adda Fatehpur Road Rajanpur	Saif Ullah Patwari.	Adda Fatehpur Road Rajanpur	8	0.4	10,000	5,000	9,000	9,000
City Plaza Indus Highway Raod Rajanpur.	Muhammad Nawaz Cheema	Indus Highway Raod Rajanpur.	10	0.5	10,000	5,000	10,000	10,000
Imtiaz ejaz Arcad	Imtiaz Rasool Ch.	Indus Highway Road Rajanpur	30	1.5	10,000	5,000	20,000	20,000
Gulstan Jamil	Rao Muhammad Javeed S/O Muhammd Jameel Mithan Kot.	Back Side Abdul Hakeem Colony Rajanpur.	20	1	10,000	5,000	15,000	15,000
Munib town	Muhammad Rafiq Khawja	Aqilpur Road Rajanpur.	22	1.1	10,000	5,000	16,000	16,000
Rafiq Commercial Center	Muhammad Rafique Khawja	Aqilpur Raod Rajanpur	5	0.25	10,000	5,000	7,500	7,500
Rafique Town	Muhammad Rafiq Khawja	Aqilpur Road Rajanpur	25	1.25	10,000	5,000	17,500	17,500
Khak-a- Madina Colony	Mian Riaz Ahmad Saqib and Muhammad Nadir.	Link Fatehpur Road Rajanpur	25	1.25	10,000	5,000	17,500	17,500
Hussain Town	Asad Rasool S/O Imtiaz Rasool		39	1.95	10,000	5,000	24,500	24,500
Total								3,149,310

Annexure-6/RP
[Para 7.3.9]

Unjustified lead for transportation of earthwork - Rs 2.786 million

(Rupees in million)

Vr No./ Cheque No.	Date	Name of Work	E/W Q	Rate	Amount
16	6.11.2018	Construction of Culverts , drain and earth filling at UC Harrant	21135	6,698.85	0.142
0807780022	16.10.2018	Const of drain soling etc Mohallah Nazir Sial UC Lundi saidan	54646	7,080.55	0.387
17	6.11.2018	Construction of drain, earth filling, brick work etc at Basti Mashore, Wang	29022	6,698.9	0.194
36	18.01.19	Construction of soling, clverts Basti ahmed moosani	9395	6,698.9	0.063
14	22.05.2019	Construction of matel road noor pur malkani u/c noor pur malkani	70724	6,396	0.452
-	21.02.2019	Construction of drain, earth filling and culverts u/c Noshehra Gharbi	28283	6,698.85	0.189
49	24.01.2019	Construction of drain, soling, earth filling etc UC Nawan Begraj	6513	6,698	0.044
60	30.01.2019	Construction of drain, soling, Culverts u/c meeran pur	34720	6,698.85	0.232
26	06.11.2018	Construction of drain, soling, earth filling basti haji Qadir Bux UC Jhok mahar	14924	6,698	0.100
17	20.07.2018	Construction of drain, soling, Bastii Faqir Mhammad u/c Kin Khas	18477	6,698.9	0.124
41	20.08.2018	Construction of drain, soling, earth filling Basti Hafiz Latif Joia u/c Noorpr Manjoo wala	12124	6,698	0.091
19	11.08.2018	Construction of earth filling kachi road fateh pur road to sadiq distari u/c fateh pur	137156	5,600	0.768
Total					2.786

Annexure-7/RP
[Para 7.3.10]

Loss due to non reduction of cost of bricks - Rs 2.249 million

(Amount in rupees)

Name of Schemes	Approved Cost In Million	Name of Contractor	Qty used as per MB	Rate /cft	Amount paid	14% Amount Recoverable
Construction of drain, soling, culverts at nala Hamid Kotla Ganmoon	0.7	M. Ali Johar	3817.069	13939.70	532,088	74,492
Construction of drain, soling, culverts at Basti Leghari UC Wang	0.5	Al Madina Traders	1932.04	13939.70	269,320	37,705
Construction of Drain and Soling Street Basti MAshori Union Council No. Wang	1.0	Do-	5477.13	13939.700	763,496	106,889
Construction of Drain and Soling , Culverts at Basti Faqeer M Union Council No Kin Khas	0.45	M. Razaq	2056.6	13987.300	286,684	40,136
Construction of , Drain and Soling and Clverts Basti Badani Faizulah UC Kin Khaas	0.3	Qamar	1410.77	13939.7	196,657	27,532
Const of drain soling culverts at UC Gadda Nar	2.0	Qamar ayoub	9470.94	13939.7	1,320,220	184,830
Construction of Drain and Soling Basti Hafiz Latif Joia Mouza Malkani, Noorpur Manjoo wala UC	0.7	Shoib	2605	13939	363,170	50,844
Construction of Drain and Soling, Culverts Kotla Mughlan UC No.14	1.200	Luqman	6959	13939.70	970,064	135,809

Name of Schemes	Approved Cost In Million	Name of Contractor	Qty used as per MB	Rate /cft	Amount paid	14% Amount Recoverable
Construction of Drain and Soling , culverts from Imam Bargah to Mohalah Sultan Khan UC Sabzani	0.45	Zia ul Haq	2367.69	13939	330,033	46,205
Construction of Drain and Soling and Culverts Basti M. Ajmal Khabbar UC Kin	0.5	Mohsin	3789.000	13939.70	328,798	46,032
Construction of , Drain and Soling and culverts at st M ashraf qureshi Union Council Tattar wala	0.12	M. Imtiaz	2068.000	13987.300	79,874	11,182
Constrction of drain soling Kotla Ahmed Khan UC Kotla NAseer	0.32	G Rasool	2420	13267	100,497	14,069
Const of drain soling culverts at Basti Chhhannar UC Jhok Mahar	0.5	Asif Shah	2478.49	13939	245,478	48,366
Const of drain soling and culverts Basti Rabnawaz UC Gianmal	0.15	A Razaq	690.39		96,204	13,468
Construction of drain, soling, culverts etc. basti Dr. khalid mehmoood pitafi mouza chuk shah wala u/c peero wala	1.5	Do	6457	13267	503,646	70,510
Constr of drain soling etc at UC Kotla Naseer	0.48	G Rasool	2320.86	13939.70	323,521	45,292
Construction of drain, soling, culverts basti qari muhammad yousaf mouza kot tahir u/c kot tahir	1.5	Do	6353	13267	495,522	69,373

Name of Schemes	Approved Cost In Million	Name of Contractor	Qty used as per MB	Rate /cft	Amount paid	14% Amount Recoverable
Const of drain soling and clverts at Meeran pur	2.0	Rehman	8065	13939	1,172,559	164,158
Const of drain soling and misc works at Mohallah Nazir sial UC Lundi saidan	2.5	Ejaz Mazari	8629	14165	1,222,345	171,128
Const of drain soling etc at Thul Mahtam UC Hairoo	2.5	A RaZaq	13402	13939.70	1,868,189	261,548
Construction of drain, soling, culverts etc qasba qanbar shah u/c qanbar shah	5.0	Razaq	39131	13939	3,052,218	427,311
Const of drain soling Gola Faqeer to basti ramzan Jiskani	0.4	G akbar	2136.68	13939.7	297,847	41,698
Const of drain soling and Misc works at UC Sahan wala	2.5	Razaq	8136.77	14165.55	1,152,619	161,366
					Total	2,249,943

Annexure-8/RP
[Para 7.4.2]

Non realization of income expected loss - Rs 10.360 million

(Amount in rupees)

Code	Detail of Receipt	Budget Estimate 2018-19	Actual for 2018-19	Expected Loss
Ports and Pilotage (C03556 to 70)	C035555 Car Parking Fee	0	0	0.200
Income from Transport Stands C0380016 to 25	Truck stand fee C0388017	0	0	0.100
C0388099	Fee from Schoos/Industrial plants/Asphalt/IT and others	0	0	1
-do-	Wagon stand fee Co388018	0	0	0.200
-do-	Ricksha /Suzuki pick up fee C0388020	0	0	0.100
User Charges (C0388046 to 65)	C0388058 Sale of Sullage/Waste water	0	0	1
License Fee (C038801 to 151)	C0388001 License Fee (Articles of Food and Drink)	0	0	0.500
License Fee (C038801 to 151)	C0388002 License Fee (Dangerous and offensive Trade)	0	0	0.500
License Fee (C038801 to 151)	C0388005 License Fee (Handcarts)	0	0	0.100
License Fee (C038801 to 151)	C0388006 License Fee (Hawkers)	0	0	0.100
Fee and Fine for Building Plans (C0380026-40)	Fine for construction without approval of Building plan C0388030	100000	0	0.500
Fee and Fine for Building Plans (C0380026-40)	Fine for Encroachment C0388034	0	0	0.100
Fee and Fine for Building Plans (C0380026-40)	Fine levied C0388040	0	0	0.100
Income from Slaughter House (C0388041-45)	Rent /Lease Income of slaughter House C0388041	0	0	0.100
Fee from Contractors (C0388071 to 75)	Tender fee C0388073	0	0	0.300
User Charges (C0388046-65)	Fines for water supply (Unauthorized water connection ,etc) C03880052	0	0	0.100

Code	Detail of Receipt	Budget Estimate 2018-19	Actual for 2018-19	Expected Loss
User Charges (C0388046-65)	Sewerage Fee /Charges/ Nali or drain tax	0	0	3
Advertisement Fee (C0388076 to 80)	Advertisement fee on Billboards/hoarding C0388076	0	0	1
Advertisement Fee (C0388076 to 80)	Advertisement fee on sign boards of shops /commercial places C0388077	0	0	1
Miscellaneous Income C0388086 to 99)	Copying Fee C0388087	0	0	0.150
Miscellaneous Income C0388086 to 99)	NOC Fee C0388096	0	0	0.060
Miscellaneous Income C0388086 to 99)	Nikahah Fee	0	0	0.150
Total				10.36

Annexure-1/CHN
[Para: 8.3.1]

**Utilization of bricks without ensuring standard specifications and testing –
Rs 4.617 million**

(Rupees in million)

Sr. No.	Name of Work	WO No./ Date	Cost of Work done	Quantity of P/L Soling	Cost of Soling
1	Construction of drain, soling, culverts, Mouza Fateh Kot Taja	64/01.12.17	0.954	4,260	0.615
2	Construction of drain, soling, culverts and Nala Chak No.151 Amin Pur 150 and 152	5/22.01.18	0.940	4,668	0.674
3	Construction of drain, soling, culverts Qilla Kungraan	65/01.12.17	0.946	4,596	0.664
4	Construction of drain, soling, culverts Harssa Sheikh	24/01.02.17	0.897	4,244	0.613
5	Construction of drain, soling Mouza Kaloor	04/01.02.17	-	374	0.054
6	Construction of drain, soling, culverts colony Kot Laal	45/01.02.17	0.959	4740	0.685
7	Construction of drain, soling, culverts Mouza Dawar, Abadi Kot Pathan etc.	04/22.01.18	0.848	4836	0.698
8	Construction of drain, soling, culverts, Chak No. 138/JB Nool	51/01.12.17	0.476	1936	0.280
9	Construction of drain, soling, culverts, Thatha Fateh Ali Langar Wala	71/01.12.17	0.476	2314	0.334
Total			6.496	31,968	4.617

Annexure-2/CHN
[Para: 8.3.2]

Non-Recovery of conversion fee from owners of poultry sheds and illegal buildings – Rs 3.598 million

(Rupees in million)

Sr. No.	Name of Applicant	Location	Kanal	Marla	Total Acre	Rate per Acre	Cost of Land	Conversion Fee
Poultry sheds								
1	Naveed Ahmad S/o Mehmed Khan	Mouza Jhamb	19	11	2.443	1.500	3.665	0.367
2	Muhammad Arshad S/o Taaj Din	Mouza Rajoa	28	16	3.600	1.400	5.040	0.504
3	Zulfiqar S/o falahsher	Chak No. 126	13	10	1.687	1.100	1.856	0.186
4	Qaiser Abbas S/o Muhammad Waryam	Mouza Aziz	15	7	1.918	2.200	4.221	0.422
5	Fareeha Jabeen D/o Noosher	Chak No. 133	15	9	1.931	0.970	1.873	0.187
6	Hamid Mehmood S/o Ghazanfar Ullah	Mouza Chak Bandi	32	20	4.125	1.700	7.012	0.701
7	Masroor Ahmad S/o Mansoor Ahmad	Mouza Ahmad Nagar	5	13	0.706	1.400	0.989	0.049
8	Riaz Ahmad Khan S/o Muhammad Khan	Mouza Vinooka	6	12	0.825	0.700	0.577	0.029
9	Muhammad Yaqoob S/o Nasarullah Khan	Thatha Chando Kalan	12	-	1.5	0.700	1.050	0.105
Total								2.550

Annexure-3/CHN
[Para: 8.4.2]

Loss due to non-assessment of market rate rent of shops – Rs 1.714 million

(Amount in Rupees)

Sr. No.	No. of Shop	Location	Monthly Rent	Market Rent	Difference	Amount
1	Shop 1	Bhowana Adda	4,789	10,000	5,211	62,532
2	Shop 2	Bhowana Adda	2,887	10,000	7,113	85,356
3	Shop 3	Bhowana Adda	3,517	10,000	6,483	77,796
4	Shop 4	Bhowana Adda	4,131	10,000	5,869	70,428
5	Shop 5	Bhowana Adda	3,214	10,000	6,786	81,432
6	Shop 6	Bhowana Adda	3,000	10,000	7,000	84,000
7	Shop 7	Bhowana Adda	3,238	10,000	6,762	81,144
8	Shop 8	Bhowana Adda	3,287	10,000	6,713	80,556
9	Shop 9	Bhowana Adda	3,084	10,000	6,916	82,992
10	Shop 10	Bhowana Adda	3,832	10,000	6,168	74,016
11	Shop 11	Bhowana Adda	1,744	10,000	8,256	99,072
12	Shop 12	Bhowana Adda	1,744	10,000	8,256	99,072
13	Shop 1	Bhowana Market	980	5,000	4,020	48,240
14	Shop 2	Bhowana Market	1,721	5,000	3,279	39,348
15	Shop 3	Bhowana Market	1,721	5,000	3,279	39,348
16	Shop 4	Bhowana Market	1,527	5,000	3,473	41,676
17	Shop 5	Bhowana Market	990	5,000	4,010	48,120
18	Shop 6	Bhowana Market	1,508	5,000	3,492	41,904
19	Shop 7	Bhowana Market	1,045	5,000	3,955	47,460
20	Shop 8	Bhowana Market	1,060	5,000	3,940	47,280
21	Shop 9	Bhowana Market	1,412	5,000	3,588	43,056
22	Shop 10	Bhowana Market	941	5,000	4,059	48,708
23	Shop 11	Bhowana Market	771	5,000	4,229	50,748
24	Shop 12	Bhowana Market	1,042	5,000	3,958	47,496
25	Shop 13	Bhowana Market	1,042	5,000	3,958	47,496
26	Shop 14	Bhowana Market	849	5,000	4,151	49,812
27	Shop 15	Bhowana Market	1,042	5,000	3,958	47,496
28	Shop 16	Bhowana Market	1,042	5,000	3,958	47,496
Total						1,714,080

Annexure-1/FSD
[Para: 9.3.2]

Loss due to non- transfer of tenancy rights of rented shops – Rs 4.775 million

(Rupees in million)

Sr. No.	Location of shops	No. of Shops	Exp. (self) Agreement	Transferred	Transferable	Schedule	Total Income
1	Old Zail Gher	33	13	18	2	200,000	0.400
2	Katchery Bazar New Zail Gher	32	3	25	4	200,000	0.800
3	Liaquat Road	16	7	0	9	60,000	0.540
5	Fakhar Abad Gatwala	8	-	-	8	80,000	0.640
6	Chak Jhumra	16	6	6	4	20,000	0.080
8	Buchiana	10	2	0	8	30,000	0.240
9	Jaranwala	40	10	0	30	40,000	1.200
10	Tandlianwala	40	5	0	35	25,000	0.875
	Total	195	46	49	100	-	4.775

Annexure-2/FSD**[Para: 9.3.7]****Non-realization of License Permit Fee – Rs 2.278 million****(Amount in Rupees)**

Sr. No.	Description of Receipt	Rate 2018-19	No. of trades/ Entities	Recovery
1	Store wood (goodown)	5,000	5	25,000
2	Sale of wood coal	500	5	2,500
3	Sate of stone coal	5,000	5	25,000
4	Preparation of bans	100	5	500
5	Keeping animals likely to create nuisance	1,500	5	7,500
6	Preparation of gas	10,000	5	50,000
7	Sale of Spirit	3,000	5	15,000
8	Sale of Ghee and oil through shop	3,000	5	15,000
9	Manufacturing of aerated water factory	10,000	5	50,000
10	Weapons, blast, phosphate, inflammable material, guns, etc.	25,000	5	125,000
11	Neel or other colors for cleaning or to ready the cloths	35,000	5	175,000
12	Soup making grade-1	50,000	5	250,000
13	Fertilizer waste factory	70,000	5	350,000
14	Bhatti (bhoosa/lakri say jalaney wali)	6,000	5	30,000
15	Karobar chemical and dastkari	20,000	5	100,000
16	Store tobacco	3,000	5	15,000
17	Tobacco shop	1,500	5	7,500
18	Sheesha humwar karna polish karna (Factory)	7,000	5	35,000
19	Tarpene ka Tail tayar karna	10,000	5	50,000
20	Khalon ko rangna in k ganththey banana	10,000	5	50,000
21	Kashti rani ya is kakarobar karna	2,000	5	10,000
22	Wholesale dealer Distribution (new tyres)	7,000	5	35,000
23	Wholesale dealer Distribution (Old tyres)	5,000	5	25,000
24	Dhati door etc.	2,000	5	10,000
25	Offensive trades	5,000	5	25,000
26	Aslandelumremat	4,000	5	20,000
27	Polyester fiber Mills	150,000	5	750,000
28	Sewyan banana wali factory	5,000	5	25,000
Total				2,278,000

Annexure-1/JHG
[Para: 10.3.6]

Suspicious expenditure on Jashan-e-Baharan – Rs 3.956 million

(Amount in Rupees)

Sr. No.	Description of Expenditure	Name of Contractor	Work Order No./ Date	Amount
1	Refreshment	MA Builders	566/20.02.2019	400,000
2	Lighting arrangement	MA Traders	565/20.02.2019	840,750
3	Tenting material	MA Builders	567/20.02.2019	1,575,000
4	Killas for Horses pegging	Zia ul Haq	568/20.02.2019	207,000
5	Shields, Trophies	Trophy Makers	564/20.20.2019	602,848
6	Photography	Naeem Movies	280/20.02.2019	180,000
7	Kabaddi Match	Advance to Khuda Bux	No.97/03.2019	150,000
Total				3,955,598

Annexure-2/JHG
[Para: 10.3.8]

Irregular expenditure without open competition – Rs 2.350 million

(Amount in Rupees)

Sr. No.	Name of Contractor	Work Name	Work Order No./Date	Date	Amount
1	Tariq Mehmood	P/F Plants and Flowers	263/28.11.2018	20.06.2018	96,225
2	Tariq Mehmood	P/F Plants and Flowers	262/28.11.2018	08.06.2018	99,725
3	Tariq Mehmood	P/F Plants and Flowers	264/28.11.2018	16.06.2018	89,775
4	Tariq Mehmood	P/F Plants and Flowers	258/27.11.2018	02.06.2018	96,225
Total					381,950
5	Iftikhar Add.	Flexes on 25 th December	272/04/2019	31.12.2018	48,750
6	Iftikhar Add.	Flexes on 25 th December	273/04/2019	31.12.2018	48,000
7	Iftikhar Add.	Flexes on 25 th December Christmas	273/04/2019	31.12.2018	48,000
8	Iftikhar Add.	Flexes on 25 th December Christmas	273/04/2019	31.12.2018	49,500
Total					194,250
9	Zia Ul Haq	Material for shooting Tournament	117/04/2019	04.03.2019	96,220
10	Zia Ul Haq	Material for shooting Tournament	118/04/2019	04.03.2019	98,000
Total					194,220
11	MA Builders	Water works material	78/02/2019	29.12.2018	99,860
12	MA Builders	Water works material	79/02/2019	05.12.2018	93,500
Total					193,360
13	M Yawar Abbass Khan	Motor Winding Chenab Park	89/02/2019	08.10.2018	41,700
14	M Yawar Abbass Khan	Motor Winding Chenab Park	90/02/2019	08.10.2018	27,790
Total					69,490
15	Zia Ul Haq	Swings repair Majeed Amjad Park	61/05/2019	Nil	41,250
16	Zia Ul Haq	Swings repair Majeed Amjad Park	62/05/2019	Nil	41,700
Total					82,950
17	Ghulam Raza	Rent of CCTV Cameras Mai Heer	64/05/2019	Nil	95,000
18	Ghulam Raza	Rent of CCTV Cameras Mai Heer	65/05/2019	Nil	95,040
Total					190,040
19	Billo Gee Tent Service	Tenting Arrangement for 14 August	145/04/2019	17.08.2018	95,100
20	Billo Gee Tent Service	Tenting Arrangement for 14 August	146/04/2019	16.08.2018	64,000
21	Billo Gee Tent Service	Tenting Arrangement for 25/08/18 Eid ul Zaha	147/04/2019	16.08.2018	98,000
Total					257,100
22	Ays Government Contractor	Lighting Arrangement for 14 August 2018	148/04/2019	17.08.2018	75,000
23	Ays Government Contractor	Lighting Arrangement for 25/08/18 Eid ul zaha	149/04/2019	25.08.2018	96,000
Total					171,000
24	Zia Ul Haq	Installation of lights in Majeed Amjad Park	144/06/2019	Nil	95,900
25	Zia Ul Haq	Installation of lights in Majeed Amjad Park	146/06/2019	Nil	39,400
Total					135,300
26	Zia Ul Haq	Lighting on Eid ul Fitar 2019 Chenab Park	145/06/2019	Nil	95,445

Sr. No.	Name of Contractor	Work Name	Work Order No./Date	Date	Amount
27	Zia Ul Haq	Lighting on Eid ul Fitar 2019 Zila Council	147/06/2019	Nil	96,260
28	Zia Ul Haq	Lighting on Eid ul Fitar 2019 Safia Akbar Park	148/06/2019	Nil	95,008
29	Zia Ul Haq	Lighting on Eid ul Fitar 2019 Majeed Amjad Park	149/06/2019	Nil	97,800
30	Zia Ul Haq	Lighting on Eid ul Fitar 2019 Fatima ul Zahra Park	150/06/2019	Nil	96,300
Grand Total					480,813
Grand Total					2,350,473

Annexure-3/JHG
[Para: 10.3.9]

Non-imposition of penalty for delay in completion of works – Rs 1.946 million

(Rupees in million)

Sr. No.	Name of Scheme	Work Order No./date	Stipulated Completion Date	Agreement Amount	Penalty
1	Rural drainage scheme Abadi Mouza Rata Mata Shumali UC No.38	No.317-D/ 30.04.2018	29.06.2018	0.970	0.097
2	Maintenance & repair of quarters District Council Colony Jhang & repair of Ex-DFO building	No.541-D/ 18.05.2018	17.07.2018	1.970	0.197
3	Rural drainage scheme Chak No.250, 251, 252, 253 UC No.2	No.243-D/ 30.04.2018	15.06.2018	0.766	0.077
4	Renovation/ improvement of Chowk Dal Mor and rural drainage scheme	No.488-D/ 18.05.2018	02.09.2018	1.957	0.196
5	Repair/construction of PCC flooring, white washing, at Mai Heer Stadium Jhang, Majeed Amjid Park etc. for Jashan-e-Bahran (2019)	No.563-D/ 22.02.2019	21.03.2019	1.764	0.176
6	Repair of Road from Lao Ada to Abadi Sajid Khan UC No.42 Chatta	No.327-D/ 30.04.2018	29.07.2018	1.457	0.146
7	Rural drainage scheme Abadi Mouza Balian UC No.38 Ratta Matta	No.319-D/ 30.04.2018	15.06.2018	0.973	0.097
8	Construction/repair, restoration sewer line, manhole, manhole cover, manhole frame, patch work, PCC Slab office District Council Jhang	No.559-D/ 12.10.2018	11.11.2018	0.979	0.098
9	Rural drainage scheme/ construction of bridge Abadi Jaiwain, Abadi Tango, Mouza Muhammad Shah, Mouza Enyait Shah UC No.73	No.483-D/ 18.05.2018	17.07.2018	0.979	0.098
10	Rural drainage scheme Abadi area of UC No. 50 Qaim Bharwana & adjoining Abadies including construction of bridge at Pull Rajbah	No.509-D/ 18.05.2018	17.07.2018	0.987	0.099

Sr. No.	Name of Scheme	Work Order No./date	Stipulated Completion Date	Agreement Amount	Penalty
11	Rural Drainage Scheme Ward No.1 to Ward No. 3 UC No. 28 Qadeemi	No.297-D/ 30.04.2018	15.06.2018	0.782	0.078
12	Rural drainage scheme Mouza Chund Bharwana are of UC No. 35 Chund Bharwana	No.312-D/ 30.04.2018	15.06.2018	0.782	0.078
13	Rural drainage scheme ward No.1 to Ward No. 3 UC No. 1 Chak No. 159/JB	No.241-D/ 30.04.2018	15.06.2018	0.784	0.078
14	Rural drainage scheme ward No.4 to Ward No. 6 UC No.28 Qadeemi	No.298-D, Dated 30.04.2018	15.06.2018	0.686	0.069
15	Rural drainage scheme Abadi UC No.76 Hazrat Pir Abdul Rehman	No.397-D/ 30.04.2018	30.05.2018	0.490	0.049
16	Rural drainage scheme area of UC No.46 Rustam Sargana & adjoining Abadies	No.505-D/ 18.05.2018	17.06.2018	0.491	0.049
17	Rural drainage scheme area of UC No.45 Haveli Bahadar Shah & adjoining Abadies	No.504-D/ 18.05.2018	18.06.2018	0.490	0.049
18	Rural drainage scheme Abadi UC No.23 Chak No.459/JB and adjoining Abadies	No.461-D/ 18.05.2018	17.06.2018	0.395	0.040
19	Construction/repair PCC whitewash water supply at Mai Heer Stadium	No.563-D/ 22.02.2019	22.03.2019	1.764	0.176
Total				19.464	1.946

Annexure-1/MNL**[Para: 14.3.1]****Unauthorized revision of technical sanctions and work orders without revised administrative approvals - Rs 16.674 million****(Amount in rupees)**

Sr. No.	Admin approval date	Name of work	Amount TS	Amount revised TS	Amount of revised work order
1	30.04.19	Repair/ Improvement of road Shujabad Canal Bilil Bridge to Basti Balil	4,500,000	5,175,000	5,175,000
2	30.04.19	Repair of sullage carrier Arazi Ghulam Mustafa & Arazi Ghulam Yaseen	1,000,000	1,100,000	1,100,000
3	30.04.19	Supply and Fixing Main Hole Cover Makhdoom Rasheed, Qadir Pur Raan and area District council Multan	1,000,000	1,100,000	1,099,989
4	09.08.18	Const. of Tuff Tile , Soling Muharram Rout Imam Bar Hussainiya Allu Shah, Chah Chah Dalal Wala Basti Nou Nawab Pur Road.	500,000	550,000	401,005
5	09.08.18	Const. of Tuff Tile , Soling Drains, Culverts, Al aba Muzafarabad road Multan	500,000	550,000	401,500
6	09.08.18	Const. of Tuff Tile , Soling Drain Culverts Imam Bar Gah Safdar Sahi Chawan Multan (Nawazish)	300,000	330,000	330,000
7	09.08.18	Const. of Tuff Tile, Soling Drain Culverts Imam Bar Gah Hussainiya Makhdoom Rasheed	400,000	440,000	312,901
8	09.08.18	Const. of Tuff Tile, Soling Drain Culverts Imam Bar Gah Mouza Akram Taty Pur Multan.	500,000	550,000	401,005
9	09.08.18	Const. of Tuff Tile, Soling Iron Cross Basti Khokhara / Buch Station Multan	400,000	440,000	337,480
10	09.08.18	Const. of Tuff Tile, Soling Drain Culverts Repair Roads Muharram Rout Sourij Miani Multan.	2,400,000	2,640,000	2,003,496
11	09.08.18	Const. of Tuff Tile, Soling Jagal Behira state area Multan.	200,000	220,000	218,460
12	09.08.18	Const. of Tuff Tile, Soling Drain Culverts Repair Roads Imam Bar Gha Basti Sher Shah Multan.	900,000	99,000	990,000
13	09.08.18	Const. of Culverts Nakasi Aab Tuff Tile Muharram Rout Jahaiya Abad Raja Pur.	600,000	660,000	660,000
14	09.08.18	Const. of Culverts Sewerage Imam Bar Ghar near Regional Office Bahadar pur	1,000,000	1,100,000	1,000,000
15	09.08.18	Const. of Boundary wall Culvers Sewerage Soling Bangal wala Multan	250,000	275,000	275,000
16	09.08.18	Const. of Tuff Tile Culverts Imam Bar Gah Gulisatan Ali model Town colony Aalamdar	300,000	330,000	300,000

Sr. No.	Admin approval date	Name of work	Amount TS	Amount revised TS	Amount of revised work order
		Chowk near house Al Haj Shafqat Hussain Bhutta Multan			
17	09.08.18	Const. of Tuff Tile, Soling basti Arain to thala Ghazi Abbas Shujat Pur	900,000	990,000	693,000
18	09.08.18	Const. of Metaled Road Bhandi Balocha Kotala Chaker Mukhtar Chawan Muharram Bithu wali Teshil jala Pur Peer wala	500,000	550,000	365,000
19	09.08.18	Const. of Culvert Nakasi aab Peer Oliya Jalal Pur wala.	500,000	550,000	500,000
20	09.08.18	Const. of soling Tuff Tile Drain Bahadar Pur Jala Pur Peer wala.	400,000	440,000	40,000
21	09.08.18	Const. of Pavement Drains basti Khair pur/basti langriyal Shujabad	1,000,000	1,100,000	70,000
		Total			16,673,836

Annexure-2/MNL**[Para: 14.4.1]****Non transfer of property in the name of District Council and non execution of mortgage deed – Rs 85.160 million****(Amount in Rs)**

Name of LSD	Location	Name of developer	Total area (Marla)	Area for roads and public places 40% (Marla)	Rate (Marla)	Amount
Saveera City	Mouza Qadir Pur Rawan	Muhammad Yasir etc.	880	352.00	58,500	20,592,000
Ittefaq Royal City	Mouza Mirali Wahin	Ihtisham-ul-Haq etc.	1,518	607.20	31,250	18,975,000
Gulshan-e-Ahmad	Mouza Basti Nau Nawab Pur Road	Muhammad Asif etc.	820	328.00	31,565	10,353,320
Paradise City	Mouza Bheni	Muhammad Amjad etc.	660	264	36,250	9,570,000
Total						59,490,320

Table-2 non mortgage

(Amount in Rs)

Name of land sub-division	Location	Name of developer	Total area (Marla)	20% Saleable area (Marla)	Rate (Marla)	Amount
Marryum City	Mouza Bheni	Rashid Nawaz Khan etc.	1,856.87	233.60	33,488	7,822,797
Saveera City	Mouza Qadir Pur Rawan	Muhammad Yasir etc.	880.00	105.60	58,500	6,177,600
Ittefaq Royal City	Mouza Mirali Wahin	Ihtisham-ul-Haq etc.	1,518.00	182.16	31,250	5,692,500
Gulshan-e-Ahmad	Mouza Basti Nau Nawab Pur Road	Muhammad Asif etc.	820.00	98.40	31,565	3,105,996
Paradise City	Mouza Bheni	Muhammad Amjad etc.	660	79.20	36,250	2,871,000
Total						25,669,893

**Annexures-1/PPN
[Para: 15.3.1]**

Irregular approval of development schemes valuing Rs. 21.350 million

(Amount in rupees)

Sr. No	Name of Schemes	Name of Contractor	Estimated Cost	Tender Rate	Contracted Cost	Expenditure
1	Construction of soling, drains etc chak kumhari wala chak nasir khan kani pur chak saleem shah bodla, Qadir pur munshiyani	Mehboob Alam	2,000,000	0.31 % below	1,993,800	1,993,800
2	Construction of soling, drains etc Noor Pur 93/D	M Aslam Afan	2,000,000	0.15 % below	1,997,000	1,997,000
3	Construction of soling, drains etc Chak No. 26/SP	Nazim Ali	2,000,000	0.19 % below	1,996,200	1,996,200
4	Construction of soling, drains etc Chak No.14/KB, Azafi Abadiyan 14/KB	Riyan Const Co	2,000,000	0.10 % below	1,998,000	1,995,650
5	Construction of soling, drains, sewerage etc Urban UC Qaboola	Mian Yaseen & Co	1,600,000	0.23 % below	1,596,320	1,596,320
6	Construction of soling, drains etc chak 19/SP Abadi Khairabad, Jhugiyani Kundan Lal Gous nagar, Tibba Nanak Sar 37/SP	Baber Ali	2,000,000	0.13 % below	1,997,400	1,997,400
7	Construction of boundary wall of grave yard soling, drains, sludge carrier etc chak bodla	Chan Pir & Co	1,800,000	0.19 % below	1,796,580	1,794,220
8	Construction of soling, drains etc malakans	Rao Zafer Waseem	2,000,000	0.20 % below	1,996,000	1,989,999
9	Constructions of metalled road from bunga hayat sahiwal road to abadi raja raza ali alwardi khan	Be Line Engineering	2,950,000	0.05 % below	2,948,525	2,948,525
10	Construction of metalled road from jhaal khadar canal to moza bhudhan shah	Haji M Akram	2,800,000	AT-PAR	2,800,000	2,800,000
11	Construction of soling, drains etc arazi dilawar	Mahar Aftab Ahmad	2,000,000	0.25 % below	1,995,000	1,995,000
12	Construction of metalled road abadi mian islam joyia to abadi tube well mian islam joyia 51/EB laal 15	Haji M Akram	2,000,000	0.27% below	1,994,600	1,994,600
13	Construction of soling, drains, pulliyani etc chak no.21/EB azafi abadiyan 13/EB, 15/EB abadi ganji pur 7/EB	Al Rehman Const	2,000,000	0.125 % below	1,997,500	1,997,500
14	Construction of soling, drains, sewerage etc nai abadi malik pur, jawiya mal	Zafer Iqbal	2,000,000	0.29% below	1,994,200	1,937,579
15	Construction Of Soling, drains etc chak No 23/EB,29/EB mouza Jhanb	Mujeeb - ur - Rehman	2,000,000	0.25% below	1,995,000	1,981,893
16	Construction of soling, drains, Tuff tile etc. Chak Hotta Purana Thana , Gharnaj, Kot Bahawal, Kot Baksha Wara.	Mian M Yaseen & Co	24,00,000	0.25% below	2,394,000	2,394,000
17	Construction Of Soling, drains etc Chack No	Asad Ullah Mohsin	2,000,000	0.45% below	1,991,000	1,991,000

Sr. No .	Name of Schemes	Name of Contractor	Estimated Cost	Tender Rate	Contracted Cost	Expenditure
	24/EB,26/EB,38/EB,34/EB,32/EB28,EB					
18	Construction of Rural drainage Scheme Abadi Mahar Sultan Ali Katiya Wli Farid Kot 46/EB.	Mian Yaseen & Co	2,950,000	0.30% below	2,941,150	2,941,150
19	Providing/Fixing Water Filtration Plant Chak No 57/EB.	Be Line Engineering	2,950,000	0.02% below	2,949,410	2,949,410
20	Special Repairing Metalled Road Az budhan Wali dhari to Cha Sikandar wali.	Be Line Engineering	28,00,000	0.010 % below	2,797,200	2,192,002
21	Special Repairing Metalled Road Az Bheni Noor Jahanian.	Ze Shan & Co	2,950,000	0.30% below	2,941,096	2,941,096
22	Construction Of Drainage Scheme ,Const Of bridge Rajbah Cha Manj Khan Abadi Munir Ahmad Wali Abadi Dholar Wali.	Ali Asgher Tradres	2,000,000	0.45% below	1,991,000	1,991,000
23	Construction Of Soling,Drains &Tuff Tiles etc.Hota Purana ThanaMansorah Gharnag	Mian Yaseen & Co	2,500,000	0.22% below	2,494,500	2,494,500
24	Construction Of Soling , Drains & Cluverts etc.Kund Kanjwan Kot Bhuksha Kot Bhawal	Mian M Yaseen & Co	2,950,000	0.26% below	2,493,500	2,493,500
25	Construction of Mattled Road Mozah Budhn Shah	Ze Shan & Co	29,50,000	12.92 % below	2,568,860	2,568,860
26	Construction Of Soling , Drains etc Arazi Dilawar	Ze Shan & Co	20,00,000	11.92 % below	1,761,600	1,761,239
27	Construction of Jnaz gah & branda etc Graveyard Nanik Pur .	Nazir Ahmad	2,000,000	0.36% below	1,992,800	1,992,800
28	Construction Of Soling , Drains,Culverts, Tuff Tile, Slludge carrier etc. Chak No 21/EB.	Build Factor	2,000,000	16.50 % below	1,670,000	1,670,000
29	Construction Of Soling , Drains,Slludge carrier,Culverts, etc. Chak 37/SPGhos Nager Rasool Pura Tiba Sher Kot .	Baber Ali	2,000,000	20.10 % below	1,546,217	1,598,000
30	Construction Of Soling , Drains,Slludge carrier,Culverts, etc. Chak No 19/SP .	Baber Ali	2,000,000	21% below	1,580,000	15,800,00
31	Construction Of Tuff Paver etc. chak Baidi.	Faisal Bashir	1,800,000	6.50% below	1,683,000	1,949,233
32	Construction/Repairing,Metalled Roads ,Tuff Tile,Parking Shed Office District Council Pakpattan .	Nazim Ali	2,800,000	0.15% below	2,795,800	2,795,800
33	Construction/Repairing,Metalled Roads Az Pull 30/EB to Abadi Chak No 30/EB.	Ze Shan & Co	2,900,000	8.92% below	2,641,320	2,641,320
34	Construction/Repairing,Metalled Roads Pir Ahmad Saeed Moj Darya	Nazim Ali	2,900,000	0.15% below	2,895,650	2,895,650
35	Construction/Special Repairing,Metalled Roads az Pakpattan Sharif Road to Chak No 53/EB	Mian M Yaseen & Co	2,950,000	0.08% below	2,947,640	2,947,640

Sr. No.	Name of Schemes	Name of Contractor	Estimated Cost	Tender Rate	Contracted Cost	Expenditure
Total			21,350,000		78,171,868	76,223,886

Anexxure-2/PPN
[Para: 15.3.2]

Irregular payment of surface treatment – Rs 5.856 million

(Amount in rupees)

Sr. No.	Name of Scheme	Description As Per Detail Estimate	Quantity of TST/DST (SFT)	Rate of TST (SFT)s	Expenditure
1	Repair, improvement metttled road abadi barkat wali 37/SP	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	4500 Sft	3749.78 % Cft	168,740
2	Construction of metttled road abadi mian islam joyia to abadi tube well mian islam joyia 51/EB laot 15.	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	12900 Sft	3753.19 % Cft	484,162
3	Repair metttled road chak mehndi khan to shehar Jilani road	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	2244 Sft	3754.65 % Cft	84,254
4	Repair metttled road thana ahmad yar road to dera syed Asif Hussain Shah	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	2169 Sft	3754.65% Cft	81,431
5	Special Repairing Metalled Road Az Bheni Noor Jahanian.	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	18893 Sft	3757.08% Cft	709,834
6	Construction of Mattled Road Mozah Budhn Shah	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	14179 Sft	4179.00% Cft	592,540
7	Construction/Repairing, Metalled Roads Az Pull 30/EB to Abadi Chak No 30/EB.	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	26000 Sft	3749.77% Cft	974,940
8	Construction/Special Repairing, Metalled Roads az Pakpattan Sharif Road to Chak No 53/EB	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	28900 Sft	4176.56% Cft	1,207,026
9	Special Repairing Metalled Road Chak No 24/EB.	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	15800 Sft	3751.96% Cft	592,809
10	Special repair metttled road arazi amar singh	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	9800 Sft	3753.18% Cft	367,811
11	Construction/Repairing, Metalled Roads Pir Ahmad Saeed Moj Darya	P/L Surface Treatment using 67 lbs Bitumen & 7.5 Cft Bajri for 100 Sft Area Complete in all Respects..	14179 Sft	4179% Cft	592,540
Total					5,856,087

Annexure-3/PPN
[Para: 15.3.4]

Unauthorized payment of contingent paid staff - Rs 5.418 million

(Amount in rupees)

Sr. No.	Name	Father / Husband Name	Salary for the Month of June 2019
1	Abdul Razaq	Fateh Muhammad	19,650
2	Imran-ul-Haq	Ghulam Rasool	19,650
3	Tahir Mehmood	Noor Din	19,650
4	Saeed Muhammad	Khushi Muhammad	19,650
5	M. Saeed Ahmad	Khair Din	19,650
6	M. Umair Jamil	Jamil Hussain	19,650
7	Muhammad Irfan	Ghulam Farid	19,650
8	Muhammad Riaz	Muhammad Ramzan	17,310
9	Kashif Habid	Habib-ur-Rehman	19,650
10	Muhstaq Masih	Rehmat Masih	17,310
11	Arshad Masih	Rehmat Masih	17,310
12	Mukhtar Masih	Rehmat Masih	17,310
13	Hamid Masih	Fazal Masih	17,310
14	Riaz Masih	Boota Masih	17,310
15	Ashiq Masih	Mukhtar Masih	17,310
16	Tara Masih	Mana Masih	17,310
17	Shama Bibi	Shahid Gill	17,310
18	Shahid Gill	Shaukat Gill	17,310
19	Muhammad Shafique	Bashir Ahmad	17,310
20	Abdul Rauf	Muhammad Aslam	17,310
21	Iqbal Hussain	Bashir ul Hassan	17,310
22	Allah Rakha	Muhammad Ramzan	17,310
23	Muhammad Nadeem	Muhammad Rafiq	17,310
24	Ghulam Hussain	Jamal Din	17,310
25	Ijaz Ahamad	Muhammad Sharif	17,310
Total			451,470
Total Salaries Drawn During 2018-19			5,417,640

Annexure-4/PPN

[Para: 15.3.5]

Unjustified payment of earth work without recording of levels and cross section area - Rs 3.887 million

(Amount in rupees)

Name of Schemes	Total Estimated Cost	As Per TS		Rate of Earth	Actual Earth Filling Paid Cft	Expenditure on earth work
		Earth Filling Cft	Shrinkage			
Construction of soling, drains etc chak kumhari wala chak nasir khan kani pur chak saleem shah bodla, Qadir pur munshiyar	2,000,000	81142 Cft	2510 Cft	6699.80%0 Cft	80318 Cft	538,117
Construction of soling, drains etc Noor Pur 93/D	2,000,000	40441 Cft	4493 Cft	6699.80%0 Cft	40441 Cft	270,947
Construction of soling, drains etc Chak No. 26/SP	2,000,000	18065 Cft	2007 Cft	6699.80%0 Cft	18029 Cft	120,791
Construction of soling, drains etc Chak No.14/KB, Azafi Abadiyan 14/KB	2,000,000	74604 Cft	8289 Cft	6699.80%0 Cft	74276 Cft	499,634
Construction of soling, drains, sewerage etc nai abadi malik pur, jawiya mal	2,000,000	1874 Cft	208 Cft	6699.80%0 Cft	1874 Cft	12,555
Construction of soling, drains, Tuff tile etc. Chak Hotta Purana Thana ,Gharnaj, Kot Bahawal, Kot Baksha Wara.	2,400,000	60400 Cft	6711 Cft	6699.80%0 Cft	60025 Cft	402,155
Construction Of Soling, drains etc Chack No 24/EB,26/EB,38/EB,34/EB,32/EB28,EB	2,000,000	33811Cft	3757 Cft	6699.80%0 Cft	33539 Cft	224,704
Construction of Rural drainage Scheme Abadi Mahar Sultan Ali Katiya Wli Farid Kot 46/EB.	2,950,000	91946 Cft	10216 Cft	6699.80%0 Cft	91946 Cft	616,019
Construction Of Drainage Scheme ,Const Of bridge Rajbah Cha Manj Khan Abadi Munir Ahmad Wali Abadi Dholar Wali.	2,000,000	52925 Cft	5881 Cft	6699.80%0 Cft	44293 Cft	296,354
Construction Of Soling,Drains &Tuff Tiles etc.Hota Purana Thana Mansorah Gharnag	2,500,000	89766 Cft	9974 Cft	6715.90.80%0 Cft	89528 Cft	601,261
Construction Of Soling , Drains,Sludge carrier,Culverts, etc. Chak No 19/SP .	2,000,000	45287 Cft	1401 Cft	6715.90.80%0 Cft	45287 Cft	304,143
Total						3,886,680

**Annexure-5/PPN
[Para: 15.3.6]**

**Irregular drawl of funds without making entry in measurement book
of Rs 1.872 million**

(Amount in rupees)

Sr. No.	Page No. of BCR	Name of Branch	Head of Account	Voucher No. & Date	Name of Contractor	Particulars of Expenditure	Amount
1	149	I&S Branch	AO 3918 Exhibition,Fair,Others National Days	249, 10.2018	Ahamad Traders Pakpattan	Arangements During Muharram-ul-Haram Chak No.67/EB (Clearance of Drains and Removing Garbage)	98,500
2	149	I&S Branch	AO 3918 Exhibition,Fair,Others National Days	248, 10.2018	Ahamad Traders Pakpattan	Arangements During Muharram-ul-Haram Chak No.67/EB (Clearance of Drains and Removing Garbage)	99,000
3	149		AO 3918 Exhibition,Fair,Others National Days	80, 04.2018	Ahamad Traders Pakpattan	Flaxes & Steamers on the Occasion of Clean & Green Punjab Compain	97,500
4	192	I&S Branch	AO 3970 Clean & Green Punjab Compain	126, 03.2019	Fiaz Ahmad Al-Rehman Construction Co. Arifwala Pakpattan	Removing heeps/Garbage in Urban UC Qaboola Under Clean & Green Punjab Compain	172,500
5	192	I&S Branch	AO 3970 Clean & Green Punjab Compain	125, 03.2019	Muhammad Iqbal Babar Government Contractor Pakpattan	Rental Charges for Excavator for Removing heeps/Garbage in Urban UC Qaboola Under Clean & Green Punjab Compain	85,000
7	191	I&S Branch	AO 3970 Purchase of Man Hole Covers	17,10.2018	A.M.C.C	Provision / Repair of 35 Nos of Man Hole Covers Urbon UC Qaboola	99,787
8	191	I&S Branch	AO 3970 Purchase of Man Hole Covers	18,10.2018	A.M.C.C	Provision / Repair of Man Hole Covers Urbon UC Qaboola	94,245
9	191	I&S Branch	AO 3970 Purchase of Man Hole Covers	19,10.2018	A.M.C.C	Provision / Repair of Man Hole Covers Urbon UC Qaboola	99,000
10	191	I&S Branch	AO 3970 Purchase of Man Hole Covers	15,10.2018	A.M.C.C	Provision / Repair of Man Hole Covers Urbon UC Qaboola	60,000
11	191	I&S Branch	AO 3970 Purchase of Man Hole Covers	488, 03.08.2018	A.M.C.C	Provision / Repair of Man Hole Covers Urbon UC Qaboola	97,787

Sr. No.	Page No. of BCR	Name of Branch	Head of Account	Voucher No. & Date	Name of Contractor	Particulars of Expenditure	Amount
13		I&S Branch	AO 3970 Purchase of Man Hole Covers		Al-Rehman Construction Co. Arifwala	6 Nos Iron Covers along with Karay for Urbon UC Qaboola	95,000
14	191	I&S Branch	AO 3970 Purchase of Man Hole Covers	54, 01.2019	M. Akram Government Contractor Pakpattan	Man Holl Covers for Urbon UC Qaboola	75,500
15	197	I&S Branch	M & R Sewer Line & Water Supply		Nazir Ahmad Government Contractor	Repair of Man Holes, Providing & Fixing Iron Sheet / Urbon UC Qaboola	98,500
16	196	I&S Branch	AO Purchase of Physical Assets	60,05/2019	Ahamad Traders Pakpattan	Providing & Fixing Spindle Valve, Jane Sheet, Nut & Qably Urbon UC Qaboola	61,400
17	197		AO 13101 M&R Water Supply, Sever Line	14, 10.2018	Nil	Installation of Water Pump Urban UC Qabools	51,900
18	196		AO 13101 M&R Repair Machinery & Equipment	80, 10.2018	A.M.C.C	Repair Pump of Disposal Works Urban UC Qaboola Sharif	95,500
19	196		AO 13101 M&R Repair Machinery & Equipment	38, 11.2018	Muhammad Akram Arifwala	Revining Motor / Repair Tube Well Water Supply of Urban UC Qaboola	62,500
20	196		AO 13101 M&R Repair Machinery & Equipment	94, 03.2019	Nazir Ahmad Government Contractor	Repair Moter Disposal Works Urban Area UC Qabool	70,000
21	194		AO 9601 Purchase of Physical Assests	95, 03.2019	Nazir Ahmad Government Contractor	Purchase Delivery Pipe for Disposal to Clear Sludge Water at Urban UC Qabools	98,300
22	169		AO 13901 Beautification of Chowks	54, 03.2019	Ahamad Traders Pakpattan	Installation Various Electric Store for Beautification for 19/SP Pakpattan	62,000
23	154		AO 3970-Others	123, 03.2019	Ahamad Traders Pakpattan	Installation of Various Electric Store at office District Council Pakpattan	97,750
Total							1,871,669

**Annexure-6/PPN
[Para: 15.5.1]**

Non-obtaining of additional performance securities Rs 3.171 million

(Amount in rupees)

Sr. #	Name of Schemes	Name of Contractor	Estimated Cost	Tender Rate (Percentage Below)	Contracted Cost	Additional Performance Security
1	Construction Of Soling , Drains etc Chack No 67/D	Rao Zafer Waseem	10,00,000	6%	940,000	56,400
2	Construction Of Soling , Drains etc Dhogar Adori Islam Ghar	Pir Muhammad	7,00,000	12.95%	609,350	78,911
3	Construction Of Soling , Drains etc Chach No 10/KB,9/KB,8/KB	Pir Muhammad	10,00,000	11.95%	880,500	105,220
4	Construction Of Soling , Drains etc Chack Abdi Muhammad Asgar Shah Moza Ali Shah	Ze Shan & Co	5,00,000	8.16%	459,200	37,471
5	Construction Of Soling , Drains etc Chack Mari Hzara.	Ze Shan & Co	10,00,000	11.92%	880,800	104,991
6	Construction Of Mattled Road Mozah Budhn Shah	Ze Shan & Co	29,50,000	12.92%	2,568,860	331,897
7	Construction Of Soling , Drains etc Arazi Dilawar	Ze Shan & Co	20,00,000	11.92%	1,761,600	209,983
8	Construction Of Soling , Drains etc Wan Dilawar	Ze Shan & Co	10,00,000	12.12%	878,800	106,511
9	Construction Of Soling , Drains etc Blarh Lakho ka	Ze Shan & Co	10,00,000	11.92%	880,800	104,991
10	Construction Of Soling , Drains etc Jaman Shah	Ze Shan & Co	10,00,000	12.12%	878,800	106,511
11	Construction Of Soling , Drains etc. 5 Marla scheme Nanik Pur.	Rao Zafer Waseem	15,00,000	8%	1,380,000	110,400
12	Construction Of Soling , Drains,Culverts, Tuff Tile, Slludge carrier etc. Chak No 21/EB.	Build Factor	20,00,000	16.50%	1,670,000	275,550
13	Construction Of Soling , Drains,Culverts, Slludge carrier etc. Chak No 9/EB.	Ze Shan & Co	10,00,000	12.92%	870,800	112,507
14	Construction Of Soling , Drains,Culverts, etc. Chak No 7/EB.	Ze Shan & Co	5,00,000	7.70%	461,500	35,536
15	Construction Of Soling , Drains,Slludge carrier,Culverts, etc. Azafi Abadi Chak No 17/EB.	Ze Shan & Co	5,00,000	9.92%	450,400	44,680
16	Construction Of Soling , Drains,Slludge carrier,Culverts, etc. Chak 37/SPGhos Nager Rasool Pura Tiba Sher Kot .	Baber Ali	20,00,000	20.10%	1,546,217	310,790
17	Construction Of Soling , Drains,Slludge carrier,Culverts, etc. Chak No 19/SP .	Baber Ali	20,00,000	21%	1,580,000	331,800

Sr. #	Name of Schemes	Name of Contractor	Estimated Cost	Tender Rate (Percentage Below)	Contracted Cost	Additional Performance Security
18	Construction Of Soling Abadi Hansan wali Mouza Kili.	Pir Muhammad	2,00,000	13.45%	173,100	23,282
19	Construction Of Soling,Drains etc. Abadi Zafer Qureshi wali chak No . 15/EB.	Riyan Construction	10,00,000	11.92%	880,800	104,991
20	Construction Of Soling,Drains etc. chak No . 17/EB.	Riyan Construction	10,00,000	11.92%	880,800	104,991
21	Construction Of Tuff Paver etc. chak Baidi.	Faisal Bashir	18,00,000	6.50%	1,683,000	109,395
22	Construction/Repairing,Metalled Roads Az Pull 30/EB to Abadi Chak No 30/EB.	Ze Shan & Co	29,00,000	8.92%	2,641,320	235,606
23	Construction Of Soling,Drains etc. chak No . 99/D,100/D.	Aziz Ahmad	10,00,000	5.50%	945,000	51,975
24	Construction Of Soling,Drains etc. chak No . 87/EB Jethan wala.	Muhammad Ahmad	2,00,000	11.95%	176,100	21,044
25	Construction Of Soling,Graveyard chak No . 95/D.	Muhammad Ahmad	5,00,000	12.85%	435,750	55,994
Total						3,171,425

Annexure-7/PPN
[Para: 15.5.2]

Non-forfeiture of security deposits Rs 3.113 million despite non-execution / non-completion of works at site– Rs 19.458 million

(Amount in rupees)

Sr. No.	Name of Schemes	Name of Contractor	Estimated Cost	Tender Rate Percentage Below	Contracted Cost	Date of Work Order	Date of Completion as per work order	Security	Additional Security	Total Performance Security
1	Construction of soling, drains etc metled road to abadi rana khizar hayat joiya 86/D	Dhuddi Brothers	1,000,000	0.10%	999,000	28/08/2018	15/11/2018	99,900	-	99,900
2	Construction of soling, drains, sewerage etc nai abadi malik pur, jawiya mal	Zafer Iqbal	2,000,000	0.29%	1,937,579	28/08/2018	30/11/2018	193,758	-	193,758
3	Providing/Fixing Water Filtration Plant Chak No 57/EB.	Be Line Engineering	2,950,000	0.02%	487,235	29/08/2018	29/08/2018	48,724	-	48,724
4	Special Repairing Metalled Road Az budhan Wali dhari to Cha Sikandar wali.	Be Line Engineering	2,800,000	0.01%	2,192,002	29/08/2018	30/04/2019	219,200	-	219,200
5	Special Repairing Metalled Road Az Bheni Noor Jahanian.	Ze Shan & Co	2,950,000	0.30%	2,941,096	29/08/2018	15/12/2018	294,110	-	294,110
6	Construction Of Rural Drainage Scheme Adda Loharan Wali Khoi.	Mian Jee Construction	1,000,000	0.02%	879,827	29/08/2018	30/11/2018	87,983	-	87,983
7	Construction Of Soling , Drains etc Chack No 66/D Tiwana klan	Ch M Akram Jee	800,000	0.03%	799,784	24/09/2018	30/12/2018	79,978	-	79,978
8	Construction Of Soling , Drains Slludge carrier etc. Kot man singh 7 Marla scheme.	New Jameel & Co	1,000,000	0.46%	995,400	24/09/2018	31/12/2018	99,540	-	99,540
9	Construction/Repairing,Metalled Roads ,Tuff Tile,Parking Shed Office District Council Pakpattan .	Nazim Ali	2,800,000	0.15%	2,795,800	24/09/2018	30/06/2019	279,580	-	279,580
10	Construction Of Soling , Drains etc Dhogar Adori Islam Ghar	Pir Muhammad	700,000	12.95%	554,805	24/09/2018	15/12/2018	71,847	90,650	162,497
11	Construction Of Soling , Drains,Culverts, Tuff Tile, Slludge carrier etc. Chak No 21/EB.	Build Factor	2,000,000	16.50%	1,346,431	24/09/2018	31/01/2019	222,161	330,000	552,161
12	Construction Of Soling , Drains,Slludge carrier,Culverts, etc. Chak No 19/SP .	Baber Ali	2,000,000	21%	1,580,000	24/09/2018	31/01/2019	331,800	420,000	751,800
13	Construction Of Tuff Paver etc. chak Baidi.	Faisal Bashir	1,800,000	6.50%	1,949,233	24/09/2018	31/01/2019	126,700	117,000	243,700
Total					19,458,192			2,155,281	957,650	3,112,931

**Annexure-1/SWL
[Para: 16.5.1]**

**Loss to Government due to non-recovery of dues from illegally
established commercial buildings – Rs 28.214 million**

Sr. No.	Name of Business / Building	Name & Address	Area (apprrox)	Area in marla	Rate 2019-20 per marla	Total value of land	Conversion fee
1	Pakistan cold store	110/12L Multan road Chicha watni	6 K	120	330,000	39,600,000	7,920,000
2	Aspire College	87/6R Madhali Road	6k	120	230,000	27,600,000	2,760,000
3	Gujar Market	87/6R Madhali Road near Aspire College	16 M	16	230,000	3,680,000	368,000
	Total						11,048,000

(Amount in rupees)

Sr. No.	Nature of Building	Address	Area (Kanal-Marla)	Schedule Rate (Rs.)	Percentage (%)	Conversion Fee (Rs.)	Map Fee (Rs.)	Total Recovery
1	Ware House	Chak No. 100/9-L, Arifwala Road	10K-00M	45,000	20%	900,000	204,188	1,104,188
2	College	Chak No. 108/9-L, Arifwala Road	08K-00M	50,000	10%	800,000	163,350	963,350
3	Ware House	Chak No. 114/9-L, Arifwala Road	04K-00M	50,000	10%	400,000	81,675	481,675
4	Marquee	Chak No. 138/9-L	04K-00M	75,000	10%	600,000	81,675	681,675
5	Cold Store	Chak No. 96/6-R, Old Harappa Road	08K-00M	75,000	10%	1,200,000	163,350	1,363,350
6	Commercial Market	Chak No. 97/6-R, Old Harappa Road	01K-00M	75,000	10%	150,000	20,419	170,419
7	Commercial Market	Adda Booti Pal	00K-18M	90,000	10%	162,000	18,377	180,377
8	Commercial Market	Chak No. 58/G-D, Sarwar Chowk	00K-28M	130,000	10%	364,000	28,586	392,586
9	Commercial Hall/Dairy	Chak No. 53/5-L, near Toll Plaza	04K-00M	120,000	10%	960,000	81,675	1,041,675

Sr. No.	Nature of Building	Address	Area (Kanal-Marla)	Schedule Rate (Rs.)	Percentage (%)	Conversion Fee (Rs.)	Map Fee (Rs.)	Total Recovery
10	Dera Sultan Restaurant	Jinnah Town Harappa Station	10-M	190,080	10%	190,080	20,419	210,499
11	Ware House	Chak No. 143/9-L, Harappa	40-M	158,400	10%	633,600	122,513	756,113
12	Al Madina Cold Store	Chak No. 143/9-L, Harappa	52-M	158,400	10%	823,680	142,931	966,611
13	Al Madina Marriage Hall	Chak No. 144/9-L, Harappa	85-M	138,600	20%	2,356,200	245,025	2,601,225
14	Hassan Palace Marriage Hall	Chak No. 143/9-L, Harappa	82-M	158,400	20%	2,597,760	265,444	2,863,204
15	Hassan Cold Store	Chak No. 143/9-L, Harappa	40-M	158,400	10%	633,600	102,094	735,694
16	Harmain Cold Store	Chak No. 149/9-L, Harappa	140-M	#####	10%	153,125	285,863	438,988
17	Wahab Cold Store	Chak No. 175/9-L, Chichawatni	250-M	15,000	10%	375,000	490,050	865,050
18	Commercial Building Tawakul Nisar	Chak No. 40/12-L, Chihcawatni Bypass	8-M	626,340	10%	501,072	32,670	533,742
19	Cold Store	Chak No. 110/12-L Chichawatni	80-M	#####	10%	180,000	245,025	425,025
20	UBL Bank	Chak No. 118/12-L, Chichawatni	5-M	285,120	5%	142,560	20,419	162,979
21	MCB Bank	Chak No. 118/12-L, Kassowal Chichawatni	7-M	285,120	10%	199,584	28,586	228,170
				Total				17,166,593

**Annexure-2/SWL
[Para: 16.5.4]**

**Non-recovery/less recovery of conversion fee, map fee and design fee –
Rs 3.712 million**

(Amount in rupees)

Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Sanction fee per kanal Rs 1000	Design and specification fee	DC fee LSD Rs 4000 per kanal	NOC fee	Total recovery
New Sahiwal City	88/6R Madhali Road	75k18m	76,000	76,000	304,000	25,000	481,000
Royal Orchard (Extension)	Chak No. 94/9L	448K 18M 71S	449,000	449,000	-	25,000	474,000
Zikria Town	Chak No.39/12-L	98K-00M	98,000	49,000	49,000	25,000	221,000
Gulshan-e-Fatima	Chak No. 40/12-L	73K-4M	73,000	36,500	36,500	25,000	171,000
Al Shafi Garden	Chak No. 109/12-L	37K-00M	37,000	18,500	18,500	25,000	99,000
Jinnah Town Phase-II	Chak No. 40/12-L	50K-00M	50,000	25,000	25,000	25,000	125,000
Baqir Housing Block	Noor Shah Road	13K 11M	53,000	6,750	6,750	25,000	91,500
Abdullah Garden	Chak No. 56/GD	32K	128,000	16,000	16,000	25,000	185,000
New sahiwal Homes	Chak No 88/6R	46	184,000	21,000	21,000	25,000	251,000
Sami Garden	97/9L	47K 17	192,000	19,000	19,000	25,000	255,000
Gamber City	Chak No 53/5L	70k 17M	284,000	36,000	36,000	25,000	381,000
Moosa Block	Chak N0 108/9L	24K	96,000	12,000	12,000	25,000	145,000
Khawar Block	Chak 99/9-1	34K 19M	140,000	17,500	17,500	25,000	200,000
Dream City	Chak No 73/5L	39K 2M	156,000	18,500	18,500	25,000	218,000
Kanal City	Chak 134/9L	24K	96,000	12,000	12,000	25,000	145,000
King Subhan City	90/6-R	49k6 M	196,000	24,500	24,500	25,000	270,000
Total							3,712,500