



**SPECIAL AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**CITIZEN COMMUNITY BOARDS**  
**CITY DISTRICT MULTAN**  
**AUDIT YEAR 2012-13**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

|          |  |
|----------|--|
| CCB      | Citizen Community Board                          |
| DAC      | Departmental Accounts Committee                  |
| DGA      | Director General Audit                           |
| FD       | Finance Department                               |
| IPSAS    | International Public Sector Accounting Standards |
| LG&CD    | Local Government & Community Development         |
| MFDAC    | Memorandum for Departmental Accounts Committee   |
| PDG      | Punjab District Government                       |
| PLGO     | Punjab Local Government Ordinance                |
| PLGB     | Punjab Local Government Board                    |
| RDA      | Regional Directorate of Audit                    |
| TAO      | Tehsil/Town Accounts Officer                     |
| TMA      | Tehsil / Town Municipal Administration           |
| TMO      | Tehsil / Town Municipal Officer                  |
| TS       | Technical Sanction                               |
| TO (F)   | Tehsil/Town Officer (Finance)                    |
| TO (I&S) | Tehsil/Town Officer (Infrastructure & Services)  |
| TO (P&C) | Tehsil/Town Officer (Planning & Coordination)    |
| TO (R)   | Tehsil/Town Officer (Regulation)                 |
| TDC      | Tehsil/Town Development Committee                |
| TSE      | Technically Sanctioned Estimate                  |

## **PREFACE**

Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct the audit of the receipts and expenditure of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts.

This Report is based on the Special Audit of Citizen Community Boards of City District Multan for the years 2005-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of the Special Audit Report includes only the systemic issues and audit findings carrying value of Rs1.000 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly of the Punjab.

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 30 including 20 officers, constituting 7,575 man days and the budget of about Rs 11.029 million per financial year. It has the mandate to conduct Financial Attest Audit, Compliance with Authority Audit of expenditure and receipts and Performance Audit of entities, projects and programs. Accordingly R.D.A. Multan carried out audit of the accounts of CCBs of City District Multan for financial years 2005-2012 in 2012-13.

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

The Local Government & Community Development Department, Government of the Punjab, Lahore requested Auditor General of Pakistan vide letter NO.SO (SA)LG-5-1/2011 dated 15.11.2011 to carry out Special Audit of CCBs in the City District Governments and TMAs of City District Government in Punjab as 1<sup>st</sup> phase for the period 01.07.2005 to 30.06.2010. The Auditor General of Pakistan approved the Special Audit of CCBs and included the same in the Audit Plan 2012-13.

Special Audit of CCBs of City District Multan was carried out with the view to ascertain that the expenditure was made with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyze and comment on various government policies regarding different sectors.

**a. Audit Methodology**

Special Audit was performed through understanding of the business process of CCBs with respect to internal control structure, prioritization of risk areas determining significance and identification of key internal controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. The audit used intensive application of desk audit techniques facilitated through compiled data and review of permanent files/record. Desk Audit facilitated identification of high risk areas for substantive testing in the field.

**b. Key Audit Findings of the Report;**

- i. Non-Production of Record of Rs 13.800 million was noted in two cases.<sup>1</sup>
- ii. Misappropriation of Rs 5.000 million was noted in one case.<sup>2</sup>
- iii. Irregularities and Non-Compliance of Rs 30.244 million were noted in four cases<sup>3</sup>.
- iv. Weak Internal Control of Rs 1.298 million was noted in two cases<sup>4</sup>.

Audit Paras on the accounts for 2005-2012 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Parliament are included in MFDAC, Annexure-A.

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<sup>1</sup> Para: 1.3.1.1,1.4.1.1

<sup>2</sup> Para: 1.2.1.1

<sup>3</sup> Para: 1.4.2.1 to 1.4.2.4

<sup>4</sup> Para: 1.2.2.1

**c. Recommendations**

Audit recommends the Town Municipal Administrations (TMAs) to focus on the following issues:

- i. The TMA needs to comply with the Public Procurement Rules for economical and rational purchase of goods and services.
- ii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iii. The PAO needs to make efforts for expeditious realization of various Government receipts.
- iv. The PAO and their teams need to ensure implementation of proper monitoring system.
- v. The PAO needs to take appropriate action against those responsible for non-production of record.
- vi. The PAO needs to rationalize the budget with respect to utilization/absorption.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

| Sr. No. | Description                                 | No. | Budget |
|---------|---|-----|--------|
| 1       | Total Entities (PAOs) in Audit Jurisdiction | 06  | 63.431 |
| 2       | Total formations in audit jurisdiction      | 06  | 63.431 |
| 3       | Total Entities (PAOs)/ DDOs Audited         | 03  | 63.431 |
| 4       | Audit & Inspection Reports                  | 03  | 63.271 |
| 5       | Special Audit Reports                       | Nil | Nil    |
| 6       | Performance Audit Reports                   | Nil | Nil    |
| 7       | Other Reports (Relating to TMA)             | Nil | Nil    |

**Table 2: Audit Observations**

(Rs in million)

| Sr. No.      | Description          | Amount under audit observation |
|--------------|----------------------|--------------------------------|
| 1            | Asset management     | -                              |
| 2            | Financial management | 5.000                          |
| 3            | Internal controls    | 1.298                          |
| 4            | Violation of rules   | 30.244                         |
| 5            | Others               | 13.800                         |
| <b>Total</b> |                      | <b>50.342</b>                  |



**Table 3: Outcome Statistics**

(Rs in million)

| <b>Sr. No.</b> | <b>Description</b>                                     | <b>Physical Assets</b> | <b>Civil Works</b> | <b>Receipt</b> | <b>Others</b> | <b>Total Current Year</b> |
|----------------|--|------------------------|--------------------|----------------|---------------|---------------------------|
| 1              | Outlays audited  | -                      | 45.328             | -              | -             | 45.328                    |
| 2              | Amount placed under audit observation / irregularities | -                      | 51.342             | -              | -             | 51.342                    |
| 3              | Recoveries pointed out at the instance of Audit        | -                      | 6.298              | -              | -             | 6.298                     |
| 4              | Recoverable accepted / established at Audit instance   | -                      | 6.298              | -              | -             | 6.298                     |
| 5              | Recoveries realized at the instance of Audit           | -                      | -                  | -              | -             |                           |

**Table 4: Irregularities Pointed Out**

(Rs in million)

| <b>Sr. No.</b> | <b>Description</b>  | <b>Amount under Audit observation</b> |
|----------------|---|---------------------------------------|
| 1              | Violation of rules and regulations and principle of propriety and probity.                  | 30.244                                |
| 2              | Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds. | 5.000                                 |
| 3              | Quantification of weaknesses of internal controls system.                                   | 1.298                                 |
| 4              | Recoverable, overpayments, or unauthorized payments of public money.                        | -                                     |
| 5              | Non-production of record to Audit   | 13.800                                |
| 6              | Others, including cases of accidents, negligence etc.                                       | -                                     |
| <b>Total</b>   |   | <b>50.342</b>                         |

## **CHAPTER 1**

### **1.1 Citizen Community Boards of Shershah Town, Shujabad Town and Jalal Pur Pirwala Town of Multan**

#### **1.1.1 Introduction:**

According to 1998 population census, the population of District Multan was 3.117 million. District Multan comprises six TMAs, namely Bosan Town, Shershah Town, Shah Rukn-e-Alam Town, Musa Pak Town, Shujabad Town and Jalalpur Pirwala Town. Business of TMAs is run through the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

In every local area, groups of non elected citizens may, through voluntary, proactive and self help initiatives, set up any number of Citizen Community Boards. Such CCB shall be set up for the purposes of, inter alia, energizing the community for development and improvement in service facility, identification of development and municipals needs, mobilization of stakeholders for community involvement in the improvement and maintenance of facilities, welfare of the handicapped, destitute, widows and families in extreme poverty. The CCB shall be a non-profit organization and its income and assets shall be used solely for the attainment of its objectives.

## **1.2 Town Municipal Administration, Shershah Town**

## **1.2.1 Fraud / Misappropriation**

### **1.2.1.1 Non-Execution of Work at Approved Site - Rs 5.000 Million**

According to Rule 17 (2) of the Punjab Local Government (Citizen Community Boards) Rules, 2003, a CCB shall implement duly approved projects as specified in the project agreement by itself. Further according to the Government of Punjab, Local Government and Rural Development Department letter No.SOV(LG)5-2/2003 dated 5<sup>th</sup> June, 2003, post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with concerned heads of offices and a report submitted to the council. Moreover, as per Rule 21(1) of the Local Government Citizen Community Board Rules, the Secretary of the CCB under the general supervision and control of the Executive Committee shall maintain proper records of all transactions, assets and liabilities of the CCB.

Town Municipal Officer Sher Shah Town approved the project of Hamid Pur CCB “Construction of Metalled Road from Industrial State Road to Sahib Wala” costing Rs 5.000 million. The following shortfalls were noticed by Audit during site inspection along with the representatives of TMA and CCB.

1. The work was not executed by CCB at approved site as reflected in the TS estimate.
2. CCB showed four different sites where they claimed that the works were executed. The claim of the CCB could not be authenticated due to non-existence of CCB signboard and chances of execution by another agency could not be ruled out. Further approval for change of site was not obtained from TMA authorities.
3. No assessment was made by the TO (I&S) before the release of final installment without site inspection. The original estimate was reproduced just for release of final installment.
4. Income tax of Rs 300,000 was also not deposited by the CCB.
5. Post completion evaluation of the project was also not conducted.

6. The CCB did not maintain the proper record of all transactions; even no bank statement was collected and kept in record.

Audit is of the view that due to financial indiscipline, negligence and non-monitoring by the CCB management, the amount was withdrawn without actual work at site, and proper record was not maintained.

Withdrawal of amount without execution of actual work at site resulted in misappropriation and loss of TMA funds.

Matter was reported to the CCB Official concerned but no reply was submitted till the finalization of this Report. No DAC meeting was held despite the efforts by Audit.

Audit recommends recovery, proper maintenance of record and production of the same for audit scrutiny, besides fixing of responsibility against person(s) at fault, under intimation to Audit.

[AIR Para No: 1, 4, 5, 7, 8 Hamid Pur CCB]

## 1.2.2 Weak Internal Controls

### 1.2.2.1 Excess Payment to CCB – Rs 1.298 Million

As per Finance Department No.R.O.(TECH)/FD1-2/83-VI dated 29-3-2005 read with para 2.7, 2.12 and 2.86 of B&R Code during execution of work neither the specification nor the quantities of any scheme may be changed without prior written approval of competent authority before execution of excess quantities/addition in scope of work.

Town Municipal Administration Sher Shah Town released Rs 2,834,000 in two equal installments to Kotla Abu Alfateh CCB for the construction of rural drainage scheme Muhammad Wala Bakar Arabi, Union Council No 51. The site was physically inspected by Audit along with the representatives of TMA and CCB authorities. The site shown to Audit was measured and it was noted that the lengths of sullage carrier, drain and soling were not as per estimate, which resulted in excess payment of Rs 1,085,462 as detailed below:

| Rural drainage scheme basti Muhammad wala Union Council No 51 Bakar Arabi |                         |               |          |              |                                   |   |
|---|-------------------------|---------------|----------|--------------|-----------------------------------|---|
| Name of sub head of work  | Length as per TS / Paid | Actual Length | Sl Le    | Rate per RFT | Amount Paid in Excess to CCB (Rs) | Remarks   |
| Sullage Carrier   | 4244 rft                | 3328 Rft      | 916 rft  | 396.59       | 363,276                           | Length of the sullage carrier was shorter than the estimated length |
| Drain   | 1600 rft                | 535 rft       | 1065 rft | 139.16       | 148,205                           | Length of the drain was shorter than the estimated length           |
| Soling  | 16352 cft               | 8297cft       | 8055 cft | 4941.45 %    | 398,034                           | Length of the soling was shorter than the estimated length          |

|  |          |          |          |   |                  |   |
|--|----------|----------|----------|---|------------------|---|
| Earth work   | 4600 cft | 2522 cft | 2078 cft | - | 158,912          | No earth work found at site as the NSL was the same where soling was laid and where it was not laid |
| Rates of item Reinforcement Cement Concrete Slab (1:2:4) amounting to Rs 132.40 per cft whereas the applicable rate of RCC Slab was Rs 98.80 per cft as the rate paid was for roof slab beam which required horizontal shuttering instead of rate of slab beam without horizontal shuttering. Further rate was not reduced for Rs 7 per cft due to use of local sand. Excess payment of Rs 17,035 (507x33.6) |          |          |          |   | 17,035           | Rates of slab were not as per estimate  |
| <b>Total excess amount paid as per work done at site</b>   |          |          |          |   | <b>1,085,462</b> |   |

No post completion evaluation of the project was conducted. Further CCB neither deposited income tax of Rs 212,580 nor maintained the proper record of all transactions.

Audit is of the view that due to weak internal controls, excess payment was made.

Excess payment to contractor resulted in loss of TMA funds.

Matter was reported to the CCB Official concerned but no reply was submitted till the finalization of this Report.

Audit recommends recovery of excess paid amount besides fixing of responsibility against person(s) at fault, under intimation to Audit.

[AIR Para No: 1, 2, 3, 4 Kotla Abu-ul-Al-Fateh CCB]

## **1.3 Town Municipal Administration, Shujabad**



### **1.3.1 Non-Production of Record**

#### **1.3.1.1 Non-Production of Record – Rs 2.000 Million**

According to Section 14(2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 115 (6) of PLGO, 2001 the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expenditure. Also, Rule 4(3)(XI) & (XII) of PGD & TMA Budget Rules, 2003 stipulate that the head of office is responsible for ensuring that the auditors are afforded all reasonable facilities in the discharge of their function and no such information or books or other documents are withheld.

TMO Shujabad Town did not produce the following record for audit scrutiny.

1. Site Plan of project of “Construction of 30 Culverts by Tabinda CCB” costing Rs1,000,000.
2. Project File of “Construction of Soling, Bridge & Culverts by Noori Lal CCB” costing Rs1,000,000.
3. Estimate of CCB Project Construction of Soling, Bridge & Culverts by Noori Lal CCB”.
4. Contract agreement of Project “Construction of Soling, Bridge & Culverts by Noori Lal CCB”.
5. No record was maintained; even no bank statement was collected and kept in record by the Noori Lal CCB.

Audit is of the view that due to poor maintenance of proper record or intentional concealment, the same was not produced to Audit.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrances in the auditorial function of the AGP.

Matter was reported to the TMO concerned in February 2013 but no reply was submitted till the finalization of this Report.

Audit recommends production of record within a fortnight, besides appropriate action against the responsible, for non-production of record.

[AIR Para No: 6 Tabinda CCB & Noori Lal CCB]

## **1.4 Town Municipal Administration, Jalal Pur Pirwala**

## **1.4.1 Non production of Record**

### **1.4.1.1 Non-Production of Record by the Citizen Community Boards - Rs11.800 Million**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further according to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMO transferred funds of Rs 11,800,000 to CCBs for their projects/schemes during 2007-10. The relevant record i.e. Cash Book, Cheque Books, Tender Registers, Vouchers, Stock Register and Assessment of the projects of CCB duly verified from the monitoring and evaluation committee was not produced despite various written and verbal requests by Audit in violation of above Rule. (**Annexure-B**)

Audit is of the view that due to poor maintenance of record, intentional concealment record was not produced.

The non-production of record constitutes violation of government rules and legal provisions and an attempt to cause hindrances in the auditorial function of the AGP.

The matter was reported to TMO concerned in February, 2013. The TMO noted the observations but did not provide the detailed reply till finalization of this Report.

Audit recommends fixing of responsibility and appropriate action against the concerned for non-production of record, besides production of the same within a fortnight for Audit scrutiny.

[AIR Para No: 11,19 Pak Al-Fateh CCB]

[AIR Para No: 12 Al-Asgher CCB]

[AIR Para No: 8 Satluj CCB]

## **1.4.2 Irregularities & Non Compliance**

### **1.4.2.1 Irregular Release of Funds to CCBs in the Same Bank Account - Rs 16.800 Million**

According to Rule 16 (2) of Punjab Local Government (Citizen Community Boards) Rules 2003, a CCB shall open separate accounts for each project.

TMA Jalal Pur Pirwala approved the schemes at Annexure C, and released the funds to CCBs for execution of projects/ schemes submitted by the CCBs. The concerned CCBs did not open a separate bank account for each project/scheme which resulted in irregular release of funds valuing Rs 16.800 million. (**Annexure-C**)

Audit is of the view that due to weak financial controls, funds were released in the same bank account.

Release of funds in the same bank account constitutes violation of government instructions. Further, it cannot be verified that the amount was spent for the concerned scheme and purpose.

The matter was reported to TMO in February, 2013. The TMO noted the observation but did not provide the detailed reply till finalization of this Report.

Audit recommends complete investigation of the matter besides fixing of responsibility, under intimation to Audit.

[AIR Para No:3, 5, 9 Pak Al-Fateh CCB]

[AIR Para No: 6 Al-Asgher CCB]

### **1.4.2.2 Unauthorized Expenditure due to Splitting of Schemes – Rs 6.000 Million**

According to Letter dated: 28.03.2006, of Government of Punjab & Community Development Department Punjab, “Town Officer” (I&S) in BS-17 may accord technical sanction of original as well as repair works up to the value of Rs 1.000

million. However, “Town Officer (I&S) Headquarters” can accord technical sanction of works up to Rs 2.000 million.

During the Audit of CCBs, it was observed that under mentioned schemes valuing 6.000 million were split up into parts. Physical verification of the schemes revealed that each scheme had been split up to keep the sanction within the financial competency of the concerned authority.

**Pak Al-Fateh CCB**

(Amount in rupees)

| Project Name                               | Resolution Date | Date of Advertisement | Amount of T.S.   |
|--|-----------------|-----------------------|------------------|
| Soling Bhatta More to Khadim More-Part-I   | 23-09-2008      | 26-09-2008            | 2,000,000        |
| Soling Khadim More to Khawaja More Part-II | 23-09-2008      | 26-09-2008            | 2,000,000        |
| <b>Total</b>                               |                 |                       | <b>4,000,000</b> |

**A. Al- Asgher CCB**

(Amount in rupees)

| Project Name   | Resolution Date | Date of Advertisement | Estimated Cost   |
|--|-----------------|-----------------------|------------------|
| Const of Soling Basti Nachak Wala to Chah Saleem Wala Phase-I  | 23-06-2007      | 10/8/2007             | 1,000,000        |
| Const of Soling Basti Nachak Wala to Chah Saleem Wala Phase-II | 23-06-2007      | 23-06-2007            | 1,000,000        |
| <b>Total</b>   |                 |                       | <b>2,000,000</b> |
| <b>Grand Total (A+B)</b>                                       |                 |                       | <b>6,000,000</b> |

Audit is of the view that due to financial indiscipline at the TMA, unauthorized expenditure was incurred beyond the financial powers.

Incurring of expenditure beyond the financial powers resulted in violation of government instructions.

The matter was reported to TMO in February, 2013. The TMO noted the observations. But detailed reply was not provided till finalization of this Report.

Audit recommends fixing of responsibility and regularization of expenditure from Punjab Finance Department, under intimation to Audit.

[AIR Para No.2 Pak Al-Fateh CCB]

[AIR Para No.6 Al-Asgher CCB]

### **1.4.2.3 Non-completion of Schemes by the CCBs according to TS Estimates and Excess Payment – Rs 4.444 Million**

As per Rule 128 (c) & (e) of the Punjab Local Government (Budget) Rules, 2001 a financial irregularity shall include any expenditure incurred without proper justification and any case of loss of Local Government money or property due to fraud, neglect or miss-appropriation.

TMO made excess payments of Rs 4.444 million to different CCBs for their projects. According to sectoral office the schemes were completed according to TS estimates. During physical verification by the Audit, it was found that schemes were not completed according to TS estimates as length, width, height of soling constructed and thickness of culverts were not according to TS estimates. (**Annexure-D**)

Audit is of the view that due to weak internal controls, excess payment was made without execution of work.

Excess payment without execution of work resulted in loss of TMA funds.

The matter was reported to TMO in February, 2013. The TMO noted the observations. But detailed reply was not provided till finalization of this Report.

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

[AIR Para No.1,1,2,4,4,5,12 Pak Al Fateh CCB]

[AIR Para No.1,2 Al Asgher CCB]

[AIR Para No.1 Satluj CCB]

[AIR Para No.1,6 Al Karam CCB]

### **1.4.2.4 Payment in Cash instead of Cheque – Rs 3.000 million**

According to Finance Department letter No.FD(FR)V-6/75(P) dated 20.06.2007, all payments of Rs100,000 or more should be paid through cross cheque on the name of the firm and no cash payments were to be made in such cases.



Al –Fatah CCB allowed payment of Rs 3.000 million to the following two projects and paid to various contractors in cash instead of cheque in violation of above mentioned rule.

(Amount in rupees)

| Name of work/ Name of C.C.B   | Name of contractor | Amount of work   |
|---|--------------------|------------------|
| Construction of soling from Ari Wala toBastiAzim shah Al-Fatah                            | Altaf Hussain      | 2,000,000        |
| Providing and fixing the 43 hand pumps at various places in Mouza Karam Ali Wala Al-Fatah | Altaf Hussain      | 1,000,000        |
| <b>Total</b>  |                    | <b>3,000,000</b> |

Audit is of the view that due to weak internal controls and negligence, cash payments were made.

Payment in cash instead of cheque resulted in violation of government instruction and the chances of misappropriation due to payment in cash cannot be ruled out.

The matter was reported to TMO in February, 2013. The TMO noted the observations. But detailed reply was not provided till finalization of this Report.

Audit recommends fixing of responsibility under intimation to Audit.

[AIR Para No.08 Pak Al-Fateh CCB]

# **Annexures**

**Annexure-I**  
**(Rupees in Million)**

| Sr. No.      | AIR Para No.                   | Description  | Amount       |
|--------------|--------------------------------|--|--------------|
|              | <b>1</b>                       | <b>TMA Shujabad</b>  |              |
| 1            | 1                              | Unauthorized Auction of Collection Rights for Collection of Sanitation Charges and License Fee                   | 0.470        |
| 2            | 12                             | Illegal Establishment of Marriage Club and Swimming Pool without Payment of Building Fee and Development Charges | 0.342        |
| 3            | 28,11                          | Recovery of NOC Fee from Cellular Tower Companies and General Sales Tax  | 1.052        |
|              | <b>2</b>                       | <b>TMA Shah Rukn-e-Alam</b>  |              |
| 4            | 36                             | Non Availability of Deposit Proof of Income Tax and Sales Tax  | 0.280        |
| 5            | 40                             | Recovery of 20% Overhead Charges and Contractor Profit   | 0.309        |
| 6            | 2                              | Unauthorized Expenditure beyond Competency on Unforeseen Expenditures  | 0.263        |
|              | <b>3</b>                       | <b>TMA Musa Pak</b>  |              |
| 7            | 4                              | Loss to Government due to Less Charging of Map Fee and Fine  | 0.238        |
| 8            | 26, 27, 28, 29, 32, 33, 34, 36 | Excess Payment to Contractors by Approving Excess Rate   | 0.703        |
| <b>Total</b> |                                |  | <b>3.657</b> |

## MEFDAC PARAS of TMAs DISTRICT MULTAN

(Rupees in Million)

| Sr. No. | AIR Para No. | Description   | Amount |
|---------|--------------|---|--------|
|         |              | <b>TMA Sher Shah</b>  |        |
| 1       | 2            | Excess payment of cost of culverts amounting to Rs 812,592 due to short execution of work at site recovery thereof                                      | 0.813  |
| 2       | 3            | Excess payment to the CCB amounting to Rs 91,368 due to the application of excess rates in the technical sanction estimates                             | 0.091  |
| 3       | 6            | Unjustified inclusion of Contingency charges amounting to Rs 80,000 recovery thereof  | 0.080  |
|         |              |   | 0      |
|         |              | <b>TMA Shujabada</b>  |        |
| 4       | 1            | Acceptance of CCB Project without bank draft and non submission on due date Rs.439, 200   | 0.439  |
| 5       | 2            | Non-completion of project by Sangri CCB and making full payments resulting loss to government -Rs.311,233   | 0.311  |
| 6       | 3            | Acceptance of Doubtful project and release of - Rs.351,360  | 0.351  |
| 7       | 4            | Non-completion of project by Tabinda CCB and making full payments resulting loss to government -Rs.353, 889   | 0.354  |
| 8       | 5            | Non-completion of project by Noori Lal CCB and making full payments by TMA resulting loss to Government -Rs.800,000                                     | 0.800  |
| 9       | 1            | Unjustified inclusion of earth filling with one mile lead amounting Rs 49,992 and non-provision of proof of deposit of income tax amounting to Rs 36000 | 0.050  |
| 10      | 5            | Non Maintenance of Proper Record of CCB - Rs 1.000 million  | 1.000  |
|         |              |   | 0      |
|         |              | <b>TMA Jalal Pur</b>  |        |
| 11      | 3            | Loss to government due to charges of Higher / different rates of the same items in the same quarters of Rs. 153,964                                     | 0.154  |
| 12      | 4            | Loss to government due to charge of Excess Rates of Culvert of Rs.57,833  | 0.058  |

|    |    |  |       |
|----|----|--|-------|
| 13 | 5  | Loss to government due to Non deduction of shrinkage of Earth work of Rs.64,418  | 0.065 |
| 14 |    | Doubtful award of CCB project to the contractor for concealing the contractor profit                                       | 0.200 |
| 15 | 8  | Non Deposit of tender fee of Rs.4500   | 0.005 |
| 16 | 9  | Non obtaining the earnest money of C.C.B Rs.180,000/-  | 0.180 |
| 17 | 11 | Doubtful award of CCB project to the contractor for concealing the contractor profit                                       | 0.600 |
| 18 | 12 | Non Submission Of Annual Audit Report By The CCBs of Expenditure of Rs.3.00 Million  | 3.000 |
| 19 | 2  | Loss to government due to charges of Higher / different rates of the same items in the same quarters of Rs. 52,307/-       | 0.052 |
| 20 | 3  | Loss to government due to charge of Excess Rates of Culvert of Rs.7413/-   | 0.007 |
| 21 | 4  | Loss to government due to Non deduction of shrinkage of Earth work of Rs.41,866/.  | 0.042 |
| 22 | 6  | Non Deposit of tender fee of Rs.1,000  | 0.001 |
| 23 | 7  | Non obtaining the earnest money of C.C.B Rs.40,000   | 0.040 |
| 24 | 8  | Uneconomical allotment of work to contractor Rs-1.00 Million   | 1.000 |
| 25 | 10 | Non Submission Of Annual Audit Report By The CCBs of Expenditure of Rs.1.00 Million  | 1.000 |
| 26 | 3  | Non Deposit of tender fee of Rs. 1,500   | 0.002 |
| 27 | 4  | Non obtaining the earnest money of C.C.B Rs.60,000   | 0.060 |
| 28 | 5  | Uneconomical allotment of work to contractor Rs-1.00 Million   | 1.000 |
| 29 | 7  | Non Submission Of Annual Audit Report By The CCBs of Expenditure of Rs.1.00 Million  | 1.000 |
| 30 | 3  | Recovery of Rs;115683 on account of excess payment of earth due to wrong calculation of height of earth.( Al -Fateh C.C.B) | 0.116 |
| 31 | 17 | Loss to govt. on account of contractor profit  | 1.360 |
| 32 | 4  | Uneconomical allotment of work to contractor Rs-3000000  | 3.000 |

|              |    |  |               |
|--------------|----|--|---------------|
| 33           | 5  | Non deposit of earnest money in to account of C.C.B Rs;60000   | 0.060         |
| 34           | 3  | Recovery of Rs ; 91415 on account of excess payment of steel in work construction of culverts U.C. 125 Kotla Chaker . ( Sutluj C.C.B               | 0.091         |
| 35           | 4  | Uneconomical allotment of work to contractor Rs-2000000  | 2.000         |
| 36           | 2  | Recovery of Rs;148502 due to incorrect rate charged in project of construction of soling from Mohana Sandila to Moza Karmo wala.( Al Karam C.C.B). | 0.149         |
| 37           | 3  | Recovery of Rs;40306 on account of excess payment of earth due to wrong calculation of height of earth   | 0.040         |
| 38           | 4  | Non deposit of earnest money in to account of C.C.B Rs;40000   | 0.040         |
| 39           | 5  | Uneconomical allotment of work to contractor Rs-2000000  | 2.000         |
| 40           | 1  | Over payment through erroneous estimation Rs107752   | 0.108         |
| 41           | 3  | Excess payment of Rs43000/- on account of labour Charges   | 0.043         |
| 42           | 6  | Uneconomical allotment of work to contractor Rs-6000000  | 6.000         |
| 43           | 7  | Non deposit of earnest money in to account of C.C.B Rs;120000/-  | 0.120         |
| 44           | 10 | Non Submission Of Annual Audit Report By The CCBs of Expenditure of Rs.6.00 Million  | 6.000         |
| <b>Total</b> |    |  | <b>33.882</b> |

(Annexure-B)

[Para 1.4.1.1]

**Non-Production of Vouched Account by the Citizen Community Boards of  
Rs 11.800 Million**

**A. PAK AL-FATEH CCB**

| Project Name  | Advertised | Contractors Participated | Tender Deposit date | Amount of T.S.   |
|---|------------|--------------------------|---------------------|------------------|
| Soling Basti Gasri to Galbeerwali                             | 15-03-2009 | 3                        | 24-03-2009          | 800,000          |
| Soling Khadim More to Khawaja More Part-II                    | 26-09-2008 | 3                        | 8/10/2008           | 2,000,000        |
| Soling Bhatta More to Khadim More-Part-I                      | 26-09-2008 | 3                        | 8/10/2008           | 2,000,000        |
| Soling MauzaKeharwaha to Basti Saeed                          | 26-09-2008 | 3                        | 8/10/2008           | 2,000,000        |
| Const of Solling Basti Ghasri to Chah KhudaBuxwala UC No. 122 |            |                          |                     | 1,000,000        |
| <b>Total</b>  |            |                          |                     | <b>7,800,000</b> |

**B. AL-ASGHER CCB**

| Name of CCB   | Project Name  | Estimated Cost   | 20% Share | Govt. Share |
|---------------|---|------------------|-----------|-------------|
| Al-Asghar CCB | Const of Soling Khawja Balocha to Lar South                     | 1,000,000        | 200,000   | 800,000     |
|               | Const of Soling Basti Nachak Wala to Chah Saleem Wala Phase 1st | 1,000,000        | 200,000   | 800,000     |
|               | Const of Soling Basti Nachak Wala to Chah Saleem Wala Phase 2nd | 1,000,000        | 200,000   | 800,000     |
| <b>Total</b>  |   | <b>3,000,000</b> |           |             |

**C. SATLUJ CCB**

| Name of CCB                | Project Name  | Estimated Cost    | 20% Share | Govt. Share |
|----------------------------|---|-------------------|-----------|-------------|
| Satluj CCB                 | Const of Solling Kotla chakar to BhogishaheedUc No. 125 | 1,000,000         | 200,000   | 800,000     |
| <b>Total</b>               |   | <b>1,000,000</b>  |           |             |
| <b>Grand Total (A+B+C)</b> |   | <b>11,800,000</b> |           |             |

(Annexure-C)

[Para 1.4.2.1]

**Irregular Release of Fund to CCBs in the Same Bank Accounts Rs 16.800 Million.**

**A. Pak Al-Fateh CCB**

| <b>Project Name</b>   | <b>Bank</b> | <b>Account No.</b> | <b>Date of Deposit</b> | <b>Amount of T.S.</b> |
|---|-------------|--------------------|------------------------|-----------------------|
| Soling Basti Gasri to Galbeerwali   | BOP (JPPW)  | 1603-02            | 24-03-2009             | 800,000               |
| Soling Khadim More to Khawaja More Part-II  | BOP (JPPW)  | 1603-02            | 14-10-2008             | 2,000,000             |
| Soling Bhatta More to Khadim More-Part-I  | BOP (JPPW)  | 1603-02            | 14-10-2008             | 2,000,000             |
| Soling MauzaKeharwaha to Basti Saeed  | BOP (JPPW)  | 1603-02            | 14-10-2008             | 2,000,000             |
|   | BOP         | 1603-02            | 25-08-2008             | 1,000,000             |
| Construction of soling from Ari Wala toBastiAzim shah Al-Fatah                            | BOP (JPPW)  | 1603-02            |                        | 2,000,000             |
| Providing and fixing the 43 hand pumps at verios places in Mouza Karam Ali Wala. Al-Fatah | BOP (JPPW)  | 1603-02            |                        | 1,000,000             |
| Construction of 22 culverts Hafiz Wala( east) Al-Fatah                                    | BOP (JPPW)  | 1603-02            |                        | 1,000,000             |
| Construction of 24 culverts Hafiz Wala( west) - Al-Fatah                                  | BOP (JPPW)  | 1603-02            |                        | 1,000,000             |
| Construction of 23 culverts Mouza Karam Ali Wala Al-Fatah                                 | BOP (JPPW)  | 1603-02            |                        | 1,000,000             |
|   |             |                    | <b>Total</b>           | <b>13,800,000</b>     |



## B. Al- Asgher CCB

| <b>Project Name</b>  | <b>Estimated Cost</b> | <b>Name of Bank</b> | <b>Date of Deposit</b> | <b>Account No.</b> |
|--|-----------------------|---------------------|------------------------|--------------------|
| Construction of Soling Khawja Balocha to Lar South                     | 1,000,000             | BOP                 | 14.11.2008             | 1683-6             |
| Construction of Soling Basti Nachak Wala to Chah Saleem Wala Phase 1st | 1,000,000             | BOP                 | 09.08.2007             | 1683-6             |
| Construction of Soling Basti Nachak Wala to Chah Saleem Wala Phase 2nd | 1,000,000             | BOP                 | 01.09.2007             | 1683-6             |
| <b>Total</b>   | <b>3,000,000</b>      |                     |                        |                    |
| <b>Grand Total (A+B)</b>   | <b>16,800,000</b>     |                     |                        |                    |

(Annexure-D)

[Para 1.4.2.3]

**Non-completion of Schemes by the CCBs according to TS Estimates and  
Excess Payment - Rs. 4.444 Million**

**A. PAK AL-FATEH CCB**

**I. Construction of soling & RCC Culverts from Basti Ghari to Chah Khuda  
Bakhash Wala Mouza Karam Ali Wala UC # 122**

| Description  | Quantity as per estimate paid (cft) | Actual Verified | Less   | Rate/%cft    | Excess Payment | Remarks                       |
|--------------|-------------------------------------|-----------------|--------|--------------|----------------|-------------------------------|
| Earth work   | 107,781                             | 81,789          | 25,992 | 1,619.95     | 42,106         | Earth work was less executed. |
| Soling fixed | 9,490                               | 7,201           | 2,289  | 5,815.05     | 133,106        | Soling was less fixed.        |
|              |                                     |                 |        | <b>Total</b> | <b>175,212</b> |                               |

Further, As per estimate 2561 rft soling was to be fixed but while during physical verification it was found that 2420 rft soling was fixed. Which means excess payment of Rs.25431/- was made.

| Description  | As per estimate | Actual Verified | Less Soling fixed | Rate        | Excess Payment | Remarks  |
|--------------|-----------------|-----------------|-------------------|-------------|----------------|--|
| Soling fixed | 2561            | 2420            | 141               | 494<br>1.45 | 25431          | In estimate 2561 Rft soling was fixed while audit verified 2420 Rft soling |

As per estimate 2561 rft earth work has to be made but when soling was made upto 2420 rft then its mean that earth work was also made upto 2420 rft. Which means excess payment of Rs.22,611/- was made.

| Description | As per estimate | Actual Verified | Less Soling fixed | Rate        | Excess Payment | Remarks  |
|-------------|-----------------|-----------------|-------------------|-------------|----------------|--|
| Earth work  | 23967<br>4      | 22672<br>9.3    | 12944.7           | 174<br>6.75 | 22611.15       | In estimate 2561 Rft soling was fixed while audit verified 2420 Rft soling |

As per estimate earth work width was taken  $(24+36)/2$  feet, when the physical verification was made then it was found that width of earth work was  $(20+26)/2$  feet . Which means excess payment of Rs.102,558/- was made against earth work.

| Description | As per estimated | Actual Verified | Less Soling fixed | Rate    | Excess Payment | Remarks   |
|-------------|------------------|-----------------|-------------------|---------|----------------|---|
| Earth Work  | 239674           | 180960          | 58714             | 1746.75 | 102558.7       | In estimate width of Earth work was taken (24 + 36)/2 feet while Audit physically verified (20+26)/2 feet width |

As per estimate, 26.4 feet long three culverts were to be made but during physical verification, audit found the length of three culvert 20.5 feet, 17 feet, 17 feet respectively. Which resulted into excess payment of Rs. 34,859.

| Culverts No. 1 | In Estimate Length was taken | Audit Physically Verified Length (Feet) | Excess Claimed (Feet) | Per Feet Rate of Culvert (Rs. 37258 / 26.4 Feet) | Excess payment  |
|----------------|------------------------------|---|-----------------------|--|-----------------|
| 1              | 26.4                         | 20.5                                    | 5.9                   | 1411.288   | 8326.598        |
| 2              | 26.4                         | 17                                      | 9.4                   | 1411.288   | 13266.11        |
| 3              | 26.4                         | 17                                      | 9.4                   | 1411.288   | 13266.11        |
| <b>Total</b>   |                              |   |                       |  | <b>34858.81</b> |

**II. Construction of soling & RCC Culverts From Khadim More to Khawaja More UC # 122**

| Description  | As per estimated (cft) | Actual Verified | Less Soling fixed | Rate/%cft | Excess Payment | Remarks   |
|--------------|------------------------|-----------------|-------------------|-----------|----------------|---|
| Earth work   | 537,612                | 490,407         | 47,205            | 1,619.95  | 76,470         | Top of bed was found 24 ft while bottom was found 30 ft instead of 36. It means 47205 cft earth work was less executed.   |
| Earth work   | 103,320                | 73,800          | 29,520            | 1,619.95  | 47,821         | Height of linked soling about 984 ft was found 2.5 ft instead of 3.5 ft. It means 29,520 cft earth work was less executed |
| <b>Total</b> |                        |                 |                   |           | <b>124,291</b> |   |

**III. Construction of soling from Basti Khundwala to Basti Mammu Wala Moza Karam Ali Wala.**

| Name of item                                | Detail of quantity paid      | Detail of quantity to be paid as per physical verification report | Excess quantity paid                                   | Rate charged      | Amount of recovery. |
|---|------------------------------|---|--|-------------------|---------------------|
| Earth filling lead up to 100' lead          | 5353x30x3.25 = 548682 cft    | 5353 x 14.66 x 3 = 235425- cft                                    | 313257 – 7709 (Crust, shrinkage & camber )= 236167 cft | 1619.95per %0 cft | 382,578             |
| Dry brick soling on edge with sand grouted. | 5353 x 10 x .365 = 19538 cft | 5353 x 9.66 x .365 = 18874 cft                                    | 664 cft  | 5815/95 per % cft | 38,616              |
| <b>Total Recovery</b>                       |                              |   |  |                   | <b>421,194</b>      |

**Culverts.**

| Qty of culverts. | Amount paid | Amount to be paid according to size of physical verification | Amount of recovery. |
|------------------|-------------|--|---------------------|
| 3 Nos            | 111774      | 84921  | 32,853              |
|                  |             |  | <b>454,047</b>      |

**IV. Construction of soling from Basti Sawoowala to Basti QadirBukshwalaMoza Karam Ali Wala.**

| Name of item                       | Detail of quantity paid       | Detail of quantity to be paid as per physical verification report | Excess quantity paid                                 | Rate charged      | Amount of recovery. |
|------------------------------------|-------------------------------|---|--|-------------------|---------------------|
| Earth filling lead up to 100' lead | 2606 x 30 x 3.25 = 254085 cft | 2200 x 22.5 x 1.5 = 74250 cft                                     | 179835-11865 crust, shrinkage & camber )= 167970 cft | 1619.95per %0 cft | 272,103             |

|   |                            |                               |          |                   |                |
|---|----------------------------|-------------------------------|----------|-------------------|----------------|
| Dry brick soling on edge with sand grunted. | 2606x 10 x .365 = 9511 cft | 2200 x 9.80 x .365 = 7869 cft | 1642 cft | 5815/95 per % cft | 95,775         |
| <b>Total Recovery</b>                       |                            |                               |          |                   | <b>367,878</b> |

**Culverts.**

| Qty of culverts. | Amount paid | Amount to be paid according to size of physical verification | Amount of recovery. |
|------------------|-------------|--|---------------------|
| 2 Nos            | 74516       | 56612  | 17,904              |
|                  |             |  | <b>385,782</b>      |

**V. Construction of culverts U.C No.Hafiz Wala sharqi Hafiz walagharbiaandMouzaKaram Ali (Al-Fatah C.C.B.) [AIR PARA NO.5]**

| Name of item  | Detail of quantity paid  | Detail of quantity to be paid as per physical verification report                                 | Excess quantity paid | Rate charged      | Amount of recovery . |
|---|--|---|----------------------|-------------------|----------------------|
| Excavation of foundation in ordinary soil i/c refilling around the structure. | 1x26.25x5.5x1.875=271 cft  | 1x24.5x5.50x1.875=252.656 cft   | 18.344               | 1774.10 per % cft | 325.44               |
| W .wall   | 4x2.5x2.5x1.875=47cft  | 4x2.5x2.5x1.875=46.875 cft  | 0.125                | 1774.10 per % cft | 2.217                |
| P.C.C 1;7;20  | 1x26.25x5.5x0.75=108 cft   | 1x24.5x5.50x0.75=101.06 cft   | 6.94                 | 3852.10per % cft  | 267.34               |
| Pacca brick work 1;5 cement sand mortar in F&P floor                          | 1x26.25x5.50x0.375=54 cft  | 1x24.50x5.50x0.375=50.53 cft  | 3.47                 | 6406.15 per % cft | 222.29               |
| Pacca brick work 1;5 cement   | <b>Ist step</b><br>2x26.25x1.50x1=79 cft<br><b>2<sup>nd</sup> step</b> | <b>Ist step</b><br>2x24.50x1.50x1=73.5 cft<br><b>2<sup>nd</sup> step</b><br>2x24.50x1.125x1=55.12 | 5.5<br>3.875         | 6406.15 per % cft | 678.65               |

|   |   |   |                |                 |              |
|---|---|---|----------------|-----------------|--------------|
| sand mortar in F&P Abutt                              | 2x26.25x1.125x1=5<br>9 cft<br><b>3<sup>rd</sup> step</b><br>2x26.25x0.375x0.75 = 15 cft | 5 cft<br><b>3<sup>rd</sup> step</b><br>2x24.50x0.375x0.75=13.78 cft | 1.219          |                 |              |
| Fabrication of mild steel reinforcement straight bar. | 8x26.25x0.376x0.4536 =36kg  | 8x24.25x0.376x0.4536 =33.0873kg                                     | 2.913          | 5351.30% per kg | 155.88       |
| R.C.C 1;2;4 slab                                      | 1x26.25x3.50x0.668 =61.25 cft   | 1x24.50x3.50x0.334 =28.64cft  | 32.61          | 132.40 per cft  | 4317.56      |
| ½ thick cement sand plaster 1;4                       | <b>Bed</b><br>26.25x2=52sft<br><b>Abutt</b><br>2x26.25x2=105sft                         | <b>Bed</b><br>24.50x2=49sft<br><b>Abutt</b><br>2x24.50x2=98sft      | 3 sft<br>7 sft | 666.35 % sft    | 66.64        |
| E/work for ramp i/c dressing ramming lead 100ft       | 2x25x(26+28)/2 X (2.75+1.50)/3= 1912 CFT  | 2x25x(24+26)/2 X (2.75+1.50)/3= 1351 cft                            | 561            | 865.05 %o cft   | 485.29       |
| <b>Total Recovery.</b>                                |   |   |                |                 | <b>6,521</b> |

| Name of work                                  | Differential cost | Total culverts | Amount         |
|---|-------------------|----------------|----------------|
| Construction of culverts Hafiz Wala( west)    | 6521              | 24             | 156,504        |
| Construction of culverts Hafiz Wala( east)    | 6521              | 22             | 143,462        |
| Construction of culverts Mouza Karam Ali Wala | 6521              | 23             | 149,983        |
| <b>Total</b>                                  |                   |                | <b>449,949</b> |

**VI. Construction of soling from Aari Wala to Basti Azim Shah Al –Fateh C.C.B.[AIR Para No.4]**

| Name of item  | Detail of quantity paid                            | Detail of quantity to be paid as per physical verification report | Excess quantity paid | Rate charged   | Amount of recovery. |
|---------------|--|---|----------------------|----------------|---------------------|
| Earth filling | 6500x18x3 = 351000cf (-) deduction(Crust,shrinkage | 6500 x 15 x 2.75 = 268125 cft (-)                                 | 268125 -             | 1619.95 per %0 | 132105              |

|                       |   |   |                         |     |                |
|-----------------------|---|---|-------------------------|-----|----------------|
| lead up to 100' lead  | & camber )81549cft<br>Net quantity paid 269451cft | deduction(Crust,shrinkage & camber )81549cft<br>Net quantity to be paid 186576cft | 186576<br>81549=<br>cft | cft |                |
| <b>Total Recovery</b> |   |   |                         |     | <b>132,105</b> |

**Culverts.**

| Qty of culverts. | Amount paid | Amount to be paid according to size of physical verification | Amount of recovery. |
|------------------|-------------|--|---------------------|
| 4 Nos            | 186290      | 4culverts90836<br>1culvert34774<br>Total 125619              | 60,671              |
|                  |             | <b>TOTAL</b>   | <b>192,776</b>      |

**B. Al-Asgher CCB**

**I. Construction of soling from Basti Naching to Residence Jam Saleem Phases-I estimated cost Rs.1.00 million and other scheme named Construction of Soling from bastiNaching to Residence of Jam Saleem Phase-II UC # 116 Estimated Cost Rs.1.000 million**

| Description  | As per estimated | Actual Verified | Less Solling fixed | Rate    | Excess Payment | Remarks   |
|--------------|------------------|-----------------|--------------------|---------|----------------|---|
| Soling fixed | 6000             | 4939            | 1061               | 4967.85 | <b>52,709</b>  | In estimate 6000 Rft soling was fixed while audit verified 5580 Rft soling, out of 5580rft, further 641 rft soling was also missing |

As per estimate 6000 rft earth work has to be made but when soling was made upto 4939 rft then its mean that earth work was also made upto 4939 rft. Which means excess payment of Rs.113,912/- was made.

| Descrip tion | As per estimated | Actual Verified | Less Solling fixed | Rate    | Excess Payment | Remarks   |
|--------------|------------------|-----------------|--------------------|---------|----------------|---|
| Earth work   | 384000           | 316096          | 67904              | 1677.55 | <b>113,912</b> | In estimate 6000 Rft soling was fixed while audit verified 5580 Rft soling, out of 5580rft, further 641 rft soling was also missing |

As per estimate, 20 feet long eight culverts ( 4 culverts from Phase-I + 4 culverts from Phase-II) were to be constructed but during physical verification, audit found that culverts of less measurements were constructed.. Which also resulted into excess payment of Rs.35,742.

| Culvert No.  | Length As per Estimate | Rate As per Estimate | Measurement Physically Verified | Recovery      | Remarks                             |
|--------------|------------------------|----------------------|---------------------------------|---------------|-------------------------------------|
| 1            | 20 feet                | 33250                | 24                              |               |                                     |
| 2            | 20 feet                | 33250                | 16                              | 6650          | Less Length Culvert was constructed |
| 3            | 20 feet                | 33250                | 16.25                           | 6234          | Less Length Culvert was constructed |
| 4            | 20 feet                | 33250                | 16.75                           | 5403          | Less Length Culvert was constructed |
| 5            | 20 feet                | 33250                | 16.75                           | 5403          | Less Length Culvert was constructed |
| 6            | 20 feet                | 33250                | 16.25                           | 6234          | Less Length Culvert was constructed |
| 7            | 20 feet                | 33250                | 16.5                            | 5818          | Less Length Culvert was constructed |
| 8            | 20 feet                | 33250                | 26.25                           |               |                                     |
| <b>Total</b> |                        |                      |                                 | <b>35,742</b> |                                     |

**II. Construction of soling from Basti KhawjaBaloch to Lar South UC # 116  
Estimated Cost of Rs.1.000 million**

| Description  | As per estimated | Actual Verified | Less Soling fixed | Rate    | Excess Payment | Remarks  |
|--------------|------------------|-----------------|-------------------|---------|----------------|--|
| Soling fixed | 2511             | 2296            | 215               | 5815.05 | <b>12,502</b>  | In estimate 2511 Rft soling was fixed while audit verified 2296 Rft soling |

As per estimate 2511 rft earth work has to be made but when soling was made upto 2296 rft then its mean that earth work was also made upto 2296 rft. Which means excess payment of Rs.27,256 was made.

| Description | As per estimated | Actual Verified | Less Soling fixed | Rate    | Excess Payment | Remarks  |
|-------------|------------------|-----------------|-------------------|---------|----------------|--|
| Earth work  | 196498           | 179673          | 16825             | 1619.95 | <b>27,256</b>  | In estimate 2511 Rft soling was fixed while audit verified 2296 Rft soling |

As per estimate earth work width was taken  $(24+36)/2$  feet, when the physical verification was made then it was found that width of earth work was  $(20+26)/2$  feet . Which means excess payment of Rs.98,840/- was made against earth work.

| Description | As per estimated | Actual Verified | Less Soling fixed | Rate    | Excess Payment | Remarks   |
|-------------|------------------|-----------------|-------------------|---------|----------------|---|
| Earth Work  | 196498           | 135483.5        | 61014.5           | 1619.95 | <b>98,840</b>  | In estimate width of Earth work was taken $(24 + 36)/2$ feet while Audit physically verified $(20+26)/2$ feet width |



As per estimate, 24.25 feet long four culverts were to be made but during physical verification, audit found that only one culvert of 24.25 feet was constructed, while the other three culverts were not constructed. Which means excess payment of Rs.114,613/- was made.

| Culvert No.  | Measurement As per Estimate | Rate As per Estimate | Measurement Physically Verified | Recovery       | Remarks  |
|--------------|-----------------------------|----------------------|---------------------------------|----------------|--|
| 1            | 24.25 x 3.5 x 2/3           | 37258                | 24.25x3.5x2/3                   | 2839           | Physically verified one culvert and found less measurement |
| 2            | 24.25 x 3.5 x 2/3           | 37258                | Missing                         | 37258          | Not constructed  |
| 3            | 24.25 x 3.5 x 2/3           | 37258                | Missing                         | 37258          | Not constructed  |
| 4            | 24.25 x 3.5 x 2/3           | 37258                | Missing                         | 37258          | Not constructed  |
| <b>Total</b> |                             |                      |                                 | <b>114,613</b> |  |

**C. SATLUJ CCB**

**i. Construction of soling from Farid Wala to Bhogi Shaheed UC # 125**

| Description  | As per estimated | Actual Verified | Less Soling fixed | Rate    | Excess Payment | Remarks  |
|--------------|------------------|-----------------|-------------------|---------|----------------|--|
| Soling fixed | 3354             | 2587            | 767               | 4941.45 | <b>138,338</b> | In estimate 3354 Rft soling was fixed while audit verified 2587 Rft soling |

As per estimate 3354 rft earth work has to be made but when soling was made upto 2587 rft then its mean that earth work was also made upto 2587 rft. Which means excess payment of Rs.90,416/- was made.

| Description | As per estimated | Actual Verified | Less Soling fixed | Rate    | Excess Payment | Remarks  |
|-------------|------------------|-----------------|-------------------|---------|----------------|--|
| Earth work  | 256581           | 197905.5        | 58675.5           | 1540.95 | <b>90,416</b>  | In estimate 3354 Rft soling was fixed while audit verified 2587 Rft soling |

As per estimate earth work width was taken  $(24+36)/2$  feet, when the physical verification was made then it was found that width of earth work was  $(20+26)/2$  feet . Which means excess payment of Rs.71,629/- was made against earth work.

| Descript ion | As per estimated | Actual Verified | Less Solling fixed | Rate    | Excess Payment | Remarks   |
|--------------|------------------|-----------------|--------------------|---------|----------------|---|
| Earth Work   | 239674           | 193190.4        | 46483.6            | 1540.95 | <b>71,629</b>  | In estimate width of Earth work was taken $(24 + 36)/2$ feet while Audit physically verified $(20+26)/2$ feet width |

**D. AL KARAM CCB**

**i. Construction of soling MohanaDandila to Moza Karmoo Wali Sharqi via Chairman wala.**

| Name of item                               | Detail of quantity paid                                      | Detail of quantity to be paid as per physical verification report | Excess quantity paid | Rate charged       | Amount of recovery. |
|--|--|---|----------------------|--------------------|---------------------|
| Earth filling lead up to 100' lead         | $2405 \times 24 + 36/2 \times 3 + 3.25 + 3.5/3 = 234487$ cft | $2296 \times 14 + 20/2 \times 3.25 = 126854$ cft                  | 107633 cft           | 2271.45 per %0 cft | 244483              |
| Dry Brick soling on edge with sand grouted | $2405 \times 10 \times .365 = 8778$ cft                      | $2296 \times 9.36 \times .365 = 7844$ cft                         | 934 cft              | 5983.05 per % cft  | 55882               |
| <b>Total Recovery</b>                      |  |   |                      |                    | <b>300,365</b>      |

**ii. Construction of soling , drain, laying of sewerage 12", 9' dia& water supply system 84/M**

**Drain**

| Name of item   | Detail of quantity paid | Detail of quantity to be paid as per physical verification report | Excess quantity paid | Rate charged       | Amount of recovery. |
|--|-------------------------|---|----------------------|--------------------|---------------------|
| Fabrication of heavy steel work with angle,tees, flat iron, round iron and sheet iron for making truses, girder, tanks | 482 K.G                 | Not carried out   | 482 K.G              | 10591.05 per % K.G | 51,049              |

|                       |                                     |  |         |               |        |
|-----------------------|-------------------------------------|--|---------|---------------|--------|
| Construction of drain | 200 rft with rate of 182.22 per Rft | 200 rft with rate of 100 per rft as sub standered drain was constructed. | 200 rft | 82.22 per rft | 16,444 |
| Total                 |                                     |  |         |               | 67,493 |

**Construction of sewer line.**

| Name of item                                       | Detail of quantity paid   | Detail of quantity to be paid as per physical verification report | Excess quantity paid | Rate charged      | Amount of recovery. |
|--|---------------------------|---|----------------------|-------------------|---------------------|
| Main hole chambers.                                | 31 Nos                    | 24 Nos.   | 7 Nos chamber        | 15300             | 107,100             |
| Dry Rammmed brick or stone ballast 1-1/2" to 2"    | 2263 cft                  | Not laid  | 2263 cft             | 1947 per % cft    | 44,069              |
| Eath work excavation for sewer line with 7' depth. | 15881 cft                 | 14321 cft   | 1560 cft             | 1836.15 per %0 ft | 2,865               |
| R.C.C pipe   | Paid 12 " dia for 633 rft | Laid 10" dia for 633 rft  | 2" dia less          | 48 per rft        | 30,384              |
| R.C.C pipe   | Paid 9 " dia for 407 rft  | Laid 8" dia for 407 rft   | 1" dia less          | 25 per rft        | 10,175              |
| <b>Total Recovery.</b>                             |                           |   |                      |                   | <b>194,593</b>      |

**Water Supply**

| Name of item                                 | Detail of quantity paid   | Detail of quantity to be paid as per physical verification report | Excess quantity paid | Rate charged       | Amount of recovery. |
|--|---------------------------|---|----------------------|--------------------|---------------------|
| Excavation in trenches for water supply line | 1800 cft                  | 1200 cft as depth of excavation was only 2'                       | 600 cft              | 1747.70 per %0 cft | 1,049               |
| P/L P.V.C Pipe B.S.S Class B                 | 300 rft with size 3" with | 300 rft with size 2"  | Rate excess          | 26/40 excess       | 7,920               |

|   |         |   |         |       |               |
|---|---------|---|---------|-------|---------------|
|   | class B |   |         |       |               |
| P/F cast Iron specials<br>i.e. Tail piece & tee | 460 K.G | 230 K.G as to be<br>used according to<br>pipe size. | 230 K.G | 80.20 | 18,446        |
| Construction of<br>brick masonry<br>chamber     | 1 No.   | Not constructed.                                    | 1 No.   | 10300 | 10,300        |
| <b>Total Recovery</b>                           |         |   |         |       | <b>37,715</b> |

#### Soling

No map of laying of soling was available in the file and site was not given in the T.S estimate.  
Hence proper site cannot be verified. However site which was less in width.

| Name of item  | Detail of<br>quantity<br>paid | Detail of<br>quantity to be<br>paid as per<br>physical<br>verification<br>report | Excess<br>quantity<br>paid | Rate<br>charged       | Amount of<br>recovery. |
|---|-------------------------------|--|----------------------------|-----------------------|------------------------|
| Earth work excavation   | 5000 cft                      | No excavation<br>involved.   | 5000 cft                   | 2754.40 Per<br>%0 cft | 13,772                 |
| P/L brick soling  | 200x10x<br>.365 = 730<br>cft  | 200x 7.5 x.365<br>= 548 cft  | 182 cft                    | 5983/05 per<br>% cft  | 10,889                 |
| Total   |                               |  |                            |                       | 24,661                 |
| <b>Total recovery for drain, sewer, water supply &amp; soling</b> |                               |  |                            |                       | <b>324,462</b>         |