



**SPECIAL STUDY REPORT
ON
ELECTRIFICATION OF HOUSING
SOCIETIES AND COMMERCIAL PLAZAS
IN MEPCO
AUDIT YEAR 2019-2020**

AUDITOR-GENERAL OF PAKISTAN

PREFACE

The Auditor-General conducts audits in terms of Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers, Terms and Conditions of Service) Ordinance, 2001. The special study on electrification of housing societies and commercial plazas in MEPCO was carried out accordingly.

The Directorate General of Audit Power conducted special study on electrification of housing societies and commercial plazas in MEPCO from May to June 2020 for the period from 2014-15 to 2018-19 with a view to report significant findings to the relevant stakeholders. Audit examined the processes, procedures and internal controls adopted during the electrification process. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules, and regulations in managing the electrification of housing societies and commercial plazas in MEPCO. The Special Study Report indicates specific actions that, if taken, will help the management to realize the objectives of the electrification of housing societies and commercial plazas. No DAC was convened despite repeated requests to the management. Last reminder was issued on February 18, 2022.

The Special Study Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing to be laid before both houses of Majlis-e-Shoora [Parliament].

Islamabad
Dated: 06 May, 2024

-sd-
Muhammad Ajmal Gondal
Auditor-General of Pakistan

TABLE OF CONTENTS

EXECUTIVE SUMMARY

SECTIONS

Page

1. INTRODUCTION	1
2. STUDY DELINEATION	1
3. STUDY DESIGN	2
4. DATA ANALYSIS	3
5. STUDY RESULTS	4
6. RECOMMENDATIONS	22
7. ANNEXES	27

ABBREVIATIONS AND ACRONYMS

AEL	Annual Energy Loss
AEB	Area Electricity Board
AIS	Air Insulated Substation
AMO	Assistant Manager Operation
BoDs	Board of Directors
CE	Chief Engineer
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DISCOs	Distribution companies
DMO	Deputy Manager Operation
EMB	Electrical Measurement Book
GM	General Manager
KV	Kilo Volt
KVA	Kilo Volt Amperes
KW	Kilo Watt
KWh	Kilo Watt hour
LT/HT	Low Tension/ High Tension
MDA	Multan Development Authority
MEPCO	Multan Electric Power Company
MVA	Mega Volt Amperes
MW	Mega Watt
MWh	Mega Watt hour
NAB	National Accountability Bureau
NEPRA	National Electric Power Regulatory Authority
O & M	Operation and Maintenance
PAO	Principal Accounting Officer

PEC	Pakistan Engineering Council
PEPCO	Pakistan Electric Power Company
PE&S	Planning Engineering & Standards
P&E	Planning and Engineering
PMU	Project Management Unit
PT	Power Transformer
REP	Rural Electrification Programme
SAP	Social Action Programme
SOPs	Standard Operating Procedures
SR	Store Requisition
TC	Technical Clearance
T/F	Transformer
TMA	Tehsil Municipal Administration
WAPDA	Water and Power Development Authority
PHATA	Punjab Housing and Town Planning Agency

EXECUTIVE SUMMARY

The Directorate General Audit Power conducted a Special Study on electrification of housing societies and commercial plazas in MEPCO during May to June 2020. The main objectives of the study were to review the laws, rules & regulations, processes, procedures, and internal controls for electrification of housing societies and commercial plazas in MEPCO. The study was conducted in accordance with the prevailing rules and regulations.

The Planning and Engineering Directorate of MEPCO is responsible for planning and implementing engineering standards, load forecasting, energy loss reduction studies, system expansion, proposals for new loads, LT/HT proposals, construction of grid stations, and development of designs for approval of industrial connections (tariff B-3 & B-4), temporary connections and electrification of housing societies & commercial plazas.

The process of approval of electrification of housing societies and commercial plazas was carried out without adherence to the rules and regulations and technical parameters by extending undue favour to their sponsors. In absence of distribution license of NEPRA, grant of single point supply connections, helped the sponsors of housing societies and plazas indulging in profit making business of re-selling the electricity to their members/tenants at exorbitant rates in the territory of MEPCO.

The instant report contains findings and recommendations relating to the present special study.

a. Key Audit Findings

- i. Loss due to non-installation of capacitors at the 11 KV feeders – Rs.418.725 million¹
- ii. Non-recovery of cost of independent feeders from consumers – Rs.7.854 million²

¹ Para 5.1

² Para 5.2

- iii. Irregular electrification of housing societies without concurrence of Multan Development Authority – Rs.2343 million³
- iv. Irregular approval / sanction of commercial plazas without proper load assessment – Rs.11.529 million⁴
- v. Illegal electrification of housing scheme by operation division – Rs.17.459 million⁵
- vi. Non/Less-recovery of balance amount of grid sharing cost and security deposits from the sponsor of the housing societies – Rs.112.425 million⁶
- vii. Non provision of land for construction of grid station- Rs.15 million⁷
- viii. Unauthentic expenditure on housing schemes - Rs.10.302 million⁸
- ix. Misuse of public funds due to illegal electrification of housing colonies- Rs.69.348 million⁹

b. Recommendations

In view of the audit findings, following steps / suggestions are recommended to the management:

- Voltage drops and energy loss need to be maintained at specified range by augmentation/renovation of feeders either by sharing cost of sponsors or Company's own resources to save the MEPCO's system from overloading.

³ Para No.5.3 & 5.4

⁴ Para No.5.6

⁵ Para No.5.7 ,5.8 & 5.11

⁶ Para No.5.9 , 5.10 , 5.12, 5.13 & 5.14

⁷ Para No.5.15

⁸ Para No.5.16

⁹ Para No.5.19

- The assessment of load needed to be made as per load criteria for posh areas and independent feeder needed to be provided to eligible consumers.
- Electrification of housing schemes be made after the approval of concerned Land authorities.
- Recovery needs to be made on account of less security deposits and excess expenditure against the deposit works.
- Mutation of land provided by the sponsors for construction of grid station is required to be ensured to avoid land ownership disputes in future and construction of grid stations / external electrification of housing societies need to be expedited.
- Responsibility needs to be fixed for undue favour to the consumers/ sponsors on account of non-renewal/non-obtaining of performance guarantees.

1. INTRODUCTION

The Directorate General of Audit Power conducted a special study on electrification of housing societies and commercial plazas in MEPCO from May to June 2020 for the period up to 2018-19.

The office of Chief Engineer Planning and Engineering, MEPCO was responsible for maintaining; developing, expanding of electricity distribution system, load forecasting, energy loss reduction studies and recommendations of engineering standards to be observed in MEPCO. The expansion of distribution system for new loads included approval of industrial electricity connections under tariff B3 & B4, electrification of housing societies, commercial plazas, and temporary connections by proposing HT/LT lines and grid stations.

The process of approval of external electrification and provisions of electricity connection to the housing societies and commercial plazas depends on technical clearance and commercial viability, which starts from approval of design / lay out plan, review of legal status of housing scheme / commercial plazas, admissibility of HT/LT feeders, construction of grid stations, acquisition of land and taking over of distribution system by receiving necessary deposits from the sponsors. The admissibility of electricity connection under appropriate tariff whether for single point bulk supply, individual metering or temporary connection rested upon adherence to the NEPRA's instructions and MEPCOs/PEPCOs procedures.

The MEPCO management is responsible for merit-based approval of connections, strict adherence to the rules, regulations and technical parameters besides restricting reselling of electricity by the sponsors of housing societies and commercial plazas at exorbitant rates without distribution license of NEPRA in the territory of MEPCO and ensuring appropriate action against them.

2. STUDY DELINEATION

The special study on electrification of housing societies and commercial plazas in MEPCO is defined in detail with reference to its purpose, scope, and beneficiaries in the following paragraphs.

2.1 Purpose of study

The purpose of the special study was to:

- i. Evaluate whether the approval of external electrification of housing societies and commercial plazas was made in accordance with the rules, regulations, and technical parameters;
- ii. Examine whether the electricity connections were approved under appropriate tariff;
- iii. Examine whether the connections were approved on merit and successfully executed;
- iv. Check whether the housing societies had legal status; and
- v. Evaluate whether internal controls were operative and functioning effectively.

2.2. Scope of study

The scope of special study included review of electrification of housing societies & commercial plazas of MEPCO for the period 2014-15 to 2018-19.

2.3 Beneficiaries of study

The study would be beneficial to the management and policy makers in particular and public in general for streamlining the process of electrification of housing societies and commercial plazas.

3. STUDY DESIGN

The study was designed keeping in view the time allocated, data and methodology adopted, as enumerated under the following heads.

3.1 Time Period

The Special Study was conducted on electrification of housing societies and commercial plazas in MEPCO from May to June 2020.

3.2 Data

The auditable record was available in the office of Chief Engineer Planning & Engineering, MEPCO. Data was collected from following sources to derive study results:

- i. Detail of applications of housing societies and plazas electrified during the period under study.
- ii. Standard Operating Procedures (SOPs) for electrification of housing societies and plazas, Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997, NEPRA Act-1997, Consumer Service Manual 2010 and Bank Guarantees.
- iii. Technical clearance and approval of electrification of housing societies and plazas.
- iv. NEPRA Distribution Licenses granted to housing societies.
- v. Relevant internal and external correspondence.

3.3 Methodology

The methodology adopted during the execution of special study on test check basis was as under:

- i. Interview and discussion with the management
- ii. Review of rules, regulations, technical instructions, processes, and procedures
- iii. Examination of approval of external electrification cases
- iv. Examination of technical clearance
- v. Review applicability of construction of consumer grid/ grid sharing, installation of independent feeders etc.
- vi. Review of compliance to NEPRA's instructions
- vii. Review of the reselling of electricity by the sponsors of housing societies/commercial plazas without having distribution license
- viii. Examination of selected records and necessary auditable documents.

4. DATA ANALYSIS

Data pertaining to electrification of housing societies and commercial plazas was collected through requisitioning the record and was scrutinized. The qualitative, quantitative, and comparative analysis of data was made. Based on such data analysis, discrepancies have been reported in study results.

Based on data analysis, the discrepancies in internal controls and deviations from rules & regulations were reported in study results/ findings.

5. STUDY RESULTS

5.1 Loss due to non-installation of capacitors at the 11 KV feeders - Rs.418.725 million

As per policy / instructions on the planning and designing issued by GM (PE & S) Lahore letter dated 1998 regarding external electrification of housing societies and commercial plazas, if the existing 11 KV Feeder from which the load is proposed has percentage voltage drops and technical losses already more than the specified value, analysis may be made with the consideration of feeding the proposed load through Augmentation Renovation to bring down the voltage drops and technical losses within the permissible limits. The sponsor shall pay the cost of rehabilitation based on cost sharing basis in a way to bring voltage drop and technical losses within permissible limits. His cost share shall be to compensate for the change in voltage drops and power loss percentages arising out of the simulation of his ultimate load demand from the initial figures. The amount recovered by the sponsoring agency as worked out in the light of analysis elaborated, shall be utilized immediately towards system improvement to the possible extent.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, 89 cases of Housing Societies were reviewed on test check basis where more than three (03) capacitors were approved for electrification through general feeders. The percentage of voltage drop, and technical losses of these general feeders were already beyond the permissible limit. Thus, the load of the housing societies was approved through these feeders subject to installation of capacitors to maintain the percentage voltage drop and technical losses at the initial figures before simulation of load. In instant cases, more than three capacitors on 11 KV feeders were required to be installed and the cost thereof had already been recovered from the sponsors of the housing societies. But contrary to this, no capacitor was installed on the 11 KV feeders which resulted in low power factor and higher technical losses. The envisaged benefits of 27.915 million units worth Rs.418.725 million (27.915 million units * Rs.15/- per unit) on the installation of capacitors were not achieved but resulted in recurrent increased loss on feeders due to simulation of load of housing societies (**Annex-1**).

Non-adherence to the policy resulted in loss of Rs.418.725 million due to non-installation of capacitors.

The matter was discussed with the management in August 2020. It was replied that bifurcation/rehabilitation was a separate programme in which comprehensive technical study was carried out on criteria/priority of high loss 11KV distribution feeders. The reply of the management was not tenable as comprehensive study was carried out for electrification of housing societies and installation of capacitors were proposed to be installed to maintain voltage drop and losses within technical limits. However, the capacitors were not installed causing recurring energy loss to the company. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to investigate the matter and fix responsibility for loss besides expediting installation / replacement of capacitors.

5.2 Non-recovery of cost of independent feeders from consumers - Rs.7.854 million

As per Authority's instructions regarding supply of power to shopping plazas, commercial and multi-story buildings issued by the Chairman Area Electricity Board (AEB) vide dated 21.07.1993, "the instructions for the load assessment needs to be followed for the buildings located in posh localities and important roads but can be relaxed for other localities where the assessment load may be made by application of a factor of 70% and 60% for suburbs on the load assessed.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that the external electrification of Mall of Multan, a commercial plaza, was approved with ultimate load of 975 KW based on 70% multiplying factor. However, the ultimate load was required to be determined on the actual load of 1,393KW as the commercial plaza was in the posh area of Multan. The load of commercial plaza was required to be fed through independent feeder which was not done. Hence, undue favour of Rs.7.854 million was extended to the consumers by non-provision of independent feeder.

Non-adherence to the Authority's instructions resulted in non-recovery of Rs.7.854 million from consumers on account of cost of independent feeders.

The matter was discussed with the management in August 2020. It was replied that a new connection under one point supply had been approved for Mall

of Multan as per requirement of consumers and based on actual installations. The reply of the management was not tenable as the criteria articulated by Chairman Area Electricity Board dated 21.07.1993 was not complied with and undue favour was extended to the consumer. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to inquire the matter and fix responsibility besides ensuring provision of independent feeders at the cost of consumers.

5.3 Unauthorized electrification of housing societies without concurrence of Multan Development Authority – Rs.1, 975.557 million

As per Clause-12 (5) Chapter-IV of Punjab Government Cities Act, 1976 regarding preparation and execution of schemes, “No planning or development scheme shall be prepared by any person or local government as defined in the Punjab Local Government Act 2013 (XVIII of 2013) or government agency within the area except with the concurrence of the authority”. Further, as per Clause-4 of ibid, it was declared that Multan Development Authority (MDA) has been validly established w.e.f. 22nd of October, 1976.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that external electrification of twenty-three (23) housing societies for an amount of Rs.1,975.557 million was approved by the Planning and Engineering Directorate on the basis of approval granted by Tehsil Municipal Administration (TMA) and District Council within the jurisdiction of Multan Development Authority (MDA) without concurrence / approval of MDA. Thus, undue favour was extended to the sponsors of the housing societies without obtaining consent of the MDA for which no responsibility was fixed. **(Annex-2)**

Non-adherence to the Punjab Government Cities Act, 1976 resulted in irregular approval of external electrification of housing societies without concurrence of Multan Development Authority (MDA).

The matter was discussed with the management in August 2020. It was replied that Civic Authority other than MDA is also competent for approval of housing schemes. The reply of the management was not tenable as Punjab Cities Act 1976, MDA was declared Authority for approval of housing schemes. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends that the management needs to investigate the matter at a higher level and fix responsibility for unauthorized electrification of housing societies without approval of MDA.

5.4 Irregular electrification of housing societies through court case - Rs.367.45 million

As per Clause-12 (5) Chapter-IV of Punjab Government Cities Act, 1976 regarding preparation and execution of schemes, “No planning or development scheme shall be prepared by any person or local government as defined in the Punjab Local Government Act 2013 (XVIII of 2013) or government agency within the area except with the concurrence of the authority”. Further, as per clause-4 of ibid, it was declared that Multan Development Authority (MDA) has been validly established w.e.f. 22nd of October, 1976.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that external electrification of sixty-three (63) housing societies was approved by the Planning and Engineering Directorate based on court order. Initially, three (03) sponsors of the housing societies i.e. Ahmad City, Al-Riaz Housing Colony & Jinnah Garden filed writ petition in the court for external electrification of the housing societies in which court ordered to pay the demand notices for external electrification. However, on the precedent of these orders of the court, same practice was followed, and other sponsors of the housing societies also approached court for external electrification of the housing societies. No apex court appeal was filed by the Planning and Engineering Department of MEPCO. Thus, undue favour was extended to the sponsors of the housing societies for external electrification valuing Rs.367.45 million at the time of approval of the same without obtaining consent of the MDA.

Non-adherence to the Punjab Government Cities Act, 1976 resulted in irregular approval of external electrification of housing societies valuing Rs.367.45 million without concurrence of Multan Development Authority (MDA).

The matter was discussed with the management in August 2020. It was replied that cases were processed on the direction of Honorable Lahore High Court, Multan Bench. The reply of the management was not tenable as no appeal was filed initially against the order of the court in apex courts and precedent was

established. The approval of MDA was required to be sought before sanction of external electrification of housing schemes. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to investigate the matter at higher level and fix responsibility for irregular sanction of external electrification of housing societies without approval of Multan Development Authority.

5.5 Irregular electrification of commercial plaza (Sharif Complex Multan) - Rs.3.443 million

As per standard and criteria for the electrification of new housing schemes issued by G.M (PE & S) dated 26.10.1993, the layout plan, duly approved and signed by the concerned Department / Authority or Local Body along with letter of approval, shall be supplied by the Sponsor / Consultant with design documents to ensure the authenticity of the approval of the competent authority.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that a request for external electrification M/s Sharif Complex Multan for ultimate assessed load of 623 KW was made to the Planning Directorate MEPCO, Multan. The case was rejected by the Planning Directorate MEPCO, due to non-obtaining of NOC from concerned directorate. However, the plaza was somehow electrified by Operation Circle, Multan. Hence, the audit concludes that undue favour was extended by the Operation Circle MEPCO, Multan in violation of rules which resulted in illegal electrification of commercial plaza valuing Rs.3.443 million.

Non-adherence to the Authority's instruction resulted in irregular approval of external electrification of commercial plaza valuing Rs.3.443 million without concurrence of Planning and Engineering Directorate MEPCO, Multan.

The matter was discussed with the management in August 2020. However, no reply was received from the concerned quarters. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to investigate the matter at higher level and fix the responsibility for irregular sanction of external electrification of commercial plaza without approval of Planning and Engineering Directorate, MEPCO.

5.6 Irregular approval / sanction of external electrification of commercial plazas without proper load assessment – Rs. 11.529 million

According to the policy instructions issued by the Chairman Area Electricity Board (AEB) dated 21.07.1993 and dated 19.04.1994, the assessment of load for supply of power to shopping plazas, commercial & multi-story buildings shall be regulated in the light of instructions regarding supply of power to shopping plazas, commercial and multi-story buildings.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that external electrification of eighteen (18) commercial plazas, shops, hotel, private offices, private hospital, restaurant, and warehouse amounting to Rs. 11.529 million were approved by the Superintending Engineer, Operation Circle MEPCO, Multan for the load ranging 140 KW to 495 KW (**Annex-3**). The connections were electrified without proper assessment of load as per criteria duly verified by the consultant. As per policy, it was required to assess the load according to the covered area but contrary to this, approval was made based on estimated load by the Operation Directorate. Thus, undue favour was extended to the sponsor of the commercial plazas without assessing the proper load according to the covered area.

Non-adherence to the Area Electricity Board (AED) policy instruction resulted in irregular approval of external electrification of commercial plazas amounting to Rs.11.529 million without assessing the proper load.

The matter was discussed with the management in August 2020. It was replied that matter pertained to operation circle. No further reply was received till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to investigate the matter at higher level and fix responsibility for irregular sanction of external electrification of commercial plazas without assessing the actual load and review all commercial connections approved in all other circles of MEPCO under intimation to Audit.

5.7 Illegal electrification of housing scheme by operation division - Rs.9.0 million

According to Section-III (1) of WAPDA Guidelines for Enforcing Responsibility for Losses due to Fraud, Theft or Negligence of Individuals, 1982, “all losses whether of public money or of store, shall be subjected to preliminary investigation by the officer in whose charge they were, to fix the cause of the loss and the amount involved”.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that, green view society was illegally electrified by the operation division on their own without approval from the planning directorate, MEPCO. The colony stretching almost 8-10 acres land was electrified through installation of 200 KVA transformers and extension of LT circuit in the colony which resulted in estimated loss of Rs.9.0 million on account of capital cost and grid sharing cost otherwise recoverable from sponsor of housing society. The matter required immediate attention of MEPCO management.

Non-Adherence to Authority’s instruction resulting in illegal electrification of housing society by operation division valuing Rs.9.0 million.

The matter was discussed with the management in August 2020. It was replied that matter pertained to operation circle. No further reply was received till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit desired that matter may be investigated at appropriate level and responsibility fixed for illegal electrification of housing society under intimation to audit.

5.8 Non-recovery of balance amount of grid sharing cost from the sponsor of the housing society – Rs.10.260 million

According to General Manager (C&M) WAPDA, Lahore office letter dated January 02, 2003, 25% grid sharing cost shall be paid by the sponsors of the housing scheme in lump sum in advance.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that an amount of Rs.9.955 million on account of grid sharing cost was

recovered from the sponsors of Buch Villas housing society. The grid station was not completed and subsequently the grid sharing cost was revised. The sponsor of the housing society was required to deposit the balance amount of Rs.10.260 million on account of revised grid sharing cost. However, no efforts were made by the departments for recovery of balance amount of grid sharing cost.

Non-adherence to the Authority's instruction resulted in non-recovery of grid sharing cost of Rs.10.260 million from the sponsor of the housing society.

The matter was discussed with the management in August 2020. It was replied that revised grid sharing charges were applicable to upcoming and under process cases. Audit held that since the case was under process hence revised rates were required to be recovered from the sponsor. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends that the management needs to recover the remaining amount of grid sharing cost and fix responsibility for the delay.

5.9 Less recovery of security deposit from sponsor of the housing society (M/s Royal Orchard Colony) - Rs.2.758 million

As per Tariff E-1 regarding security deposits of temporary general supply issued vide WAPDA Notification No. 1872-1888/GMCS/Tariffs/-150 Vol-III) dated 30.05.2002, ordinarily the supply under this tariff shall not be given by the authority without first obtaining security equal to the anticipated supply charges and other miscellaneous charges for the period of temporary supply recoverable under the normal rules framed by the authority from time to time.

During the Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that an amount of Rs. 3.584 million on account of security deposit was recovered from the sponsor of M/s Royal Orchard Colony. However, the security amount of Rs. 6.342 million was required to be recovered. Thus, an amount of 2.758 million on account of security deposit was less recovered from M/s Royal Orchard Colony availing temporary connection. Non-adherence to the Authority's instructions resulted in less recovery of security deposit amounting to Rs. 2.758 million from sponsor of housing society on account of temporary connection.

The matter was discussed with the management in August 2020. It was replied that matter pertained to operation circle. No further reply was received till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends that the management needs to expedite the recovery of additional security deposits.

5.10 Electrification of Illegal Housing Societies - Rs.2.687 million

According to the Para iii (a) of guidelines of the Cabinet Division Islamabad issued vide notification dated March 09, 2020, for implementation of sustainable development goals achievement programme, the Provincial government and Federal Ministries/Divisions will ensure that the schemes are feasible and are in public interest.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that two (2) estimates valuing Rs.2.687 million regarding electrification of “Basti Haripura and Basti Rasool Pur” were prepared and approved from the competent authority under Sustainable Development Goals (SDGs) in NA-70 Vehari in which funds were also released vide dated 24.07.2017. Some material was also drawn by the concerned Line Superintendent for execution / completion of work. Later on, the said schemes were declared illegal as per inquiry report issued under the convener ship of Deputy Manager (Construction) MEPCO Division Bahawalpur. Contrary to this, neither work was cancelled, nor the materials returned to store uptill now.

Non-observance of policy resulted in electrification of illegal housing schemes valuing Rs.2.687 million under SDGs.

The matter was discussed with the management in August 2020. It was replied that the matter was under investigation. The outcome of the investigation would be provided to Audit. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to expedite the inquiry proceedings and fix responsibility on the person(s) at fault.

5.11 Non-recovery of balance amount of grid sharing cost from the sponsor of the grand commercial plaza – Rs.1.870 million

The assessment of load for supply of power to shopping plazas, commercial & multi-story buildings shall be regulated in the light of instructions regarding supply of power to shopping plazas, commercial and multi-story buildings issued by the Chairman Area Electricity Board (AEB) dated 21.07.1993 and dated 19.04.1994.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that land of commercial area covering 8.31 kanals of Buch Villas housing scheme was assessed at the time of load assessment of housing scheme with ultimate load demand of 229 KW and grid sharing cost of Rs.283,502/- (229 * 1,238) was recovered. Subsequently, the rate was revised on account of grid sharing @ Rs.2,514 per KW. The commercial plaza was constructed with ultimate load of 857 KW and the sponsor of the grand commercial plaza was required to deposit the balance amount of Rs.1.870 million on account of grid sharing cost which was not deposited.

Non-adherence to the instruction resulted in non-recovery of grid sharing cost of Rs.1.870 million from the sponsor.

The matter was discussed with the management in August 2020. It was replied that the notices had been served to the consumers for recovery of amount. No further progress was intimated till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to recover grid sharing cost from the sponsors of housing scheme at the earliest and get it verified.

5.12 Non-recovery of revised grid sharing cost from the sponsor of housing schemes - Rs.80.547 million

The rates of grid sharing cost have been revised by BoDs MEPCO in its 99th meeting held on 28.11.2014 @ Rs. 2,672/- per KW.

During the Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was

observed that the electrification of Seventy-Seven (77) housing societies was pending as on 30 November 2014. The grid sharing cost amounting to Rs.80.547 million at the revised rate Rs.2,672/- per KW was required to be recovered from the non-energized housing societies which was not done.

Non adherence to BoDs instructions resulted in non-recovery of grid sharing cost amounting to Rs.80.547 million from the sponsors of housing societies.

The matter was discussed with the management in August 2020. It was replied that work orders of these housing societies were issued before 28.11.2014 and revised grid sharing charges were not applicable. Audit held that revised grid sharing charges were applicable on all pending housing schemes. DAC meeting was not held despite repeated requests to PAO.

Audit recommends to recover the amount of grid sharing cost Rs.80.547 million as per the instructions under intimation to Audit.

5.13 Non recovery of grid sharing cost from the sponsor of housing scheme (Classic Villas) - Rs.16.99 million.

SOPs regarding assessment of load for residential area for external electrification of housing schemes /colonies /societies and commercial buildings were revised and approved by BoDs MEPCO in its 151st meeting held on 26.10.2019.

During the Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that sponsor of Classic Villa Housing Scheme submitted the layout plan of 4,453 KW load of 944.39 Kanals. The sponsor however, requested partial electrification of 274.53 Kanals with assessed load of 984 KW, which was approved by BoDs. The sponsor paid grid sharing capacity @ Rs.2,672 for 984 KW load amounting to Rs.2.629 million. Meanwhile, the load assessment for residential area was revised causing the load of remaining 669.86 Kanals assessed for 6,357 KW. The grid sharing cost of Rs. 16.99 million was required to be recovered for newly assessed 6,357 KW after adjustment of already paid grid sharing cost. The same was not recovered from the sponsor of the housing scheme.

Non adherence to decision resulted in non –recovery of grid sharing cost amounting to Rs.16.99 million from the sponsor of Classic Villa housing scheme.

The matter was discussed with the management in August 2020. It was replied that as and when sponsor apply for remaining part, ultimate load would be assessed as per revised SoPs and grid sharing cost would be recovered. No further progress was intimated till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to recover the amount of grid sharing cost Rs.16.99 million as per the decision under report to Audit.

5.14 Non-provision of land for construction of grid station - Rs.15 million

According to Para 2 of revised SOPs for external electrification of housing schemes/colonies/societies as suggested by G.M (Technical Services) PEPCO WAPDA approved by BoDs MEPCO in its 151st meeting held on 26.10.2019 and circulated vide Chief Engineer (P&E) MEPCO office order No. 4847-70/CE/(P&E)/DD/AM (PP dated 07.11.2019 of “Sponsor opting for construction through PEPCO/MEPCO (after payment of grid sharing cost) specified that for ultimate load demand upto 5 MW, single piece of land measuring 32-Kanal, located at a suitable place within the boundary of housing scheme has to be transferred in the name of MEPCO free of cost to accommodate AIS grid station with standard specifications as per NTDC design including staff residences, field offices etc.”

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that the ultimate load of entire area of classic villa housing scheme, after the issuance of revised SOPs, was assessed for 7,341 KW. The electrification of the scheme with ultimate load of 7,341 KW was required to be fed through independent grid for which land measuring 32 Kanals worth Rs.15 million was required to be provided by the sponsor. However, the same was not done.

Non-adherence to Authority instructions resulted in non-provision of land for construction of grid station amounting to Rs.15 million by the sponsors.

The matter was discussed with the management in August 2020. It was replied that ultimate load would be assessed as per revised SoPs and 32 Kanal land would be transferred in favour of MEPCO. No further progress was intimated till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to electrify the scheme through independent grid as per the revised SOPs.

5.15 Unauthentic expenditure on electrification of housing schemes - Rs.10.302 million

According to Section-III (1) of WAPDA Guidelines for Enforcing Responsibility for Losses due to Fraud, Theft or Negligence of Individuals, 1982, all losses whether of public money or of store, shall be subjected to preliminary investigation by the officer in whose charge they were, to fix the cause of the loss and the amount involved.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed from the works in progress report for the month of June 2019 that an amount of Rs.10.302 million was incurred on external electrification of eight housing schemes since 1992 to 2005 against estimated amount of Rs.29.808 million (**Annex-4**). However, the present status and the relevant record i.e. SR, site account, EMB and Job card of these schemes was neither available nor traceable with project authorities. The authenticity of the expenditure incurred against these schemes could not be confirmed.

Non-adherence to the Authority's instructions resulted in unauthentic expenditure incurred regarding external electrification on these housing schemes amounting to Rs.10.302 million.

The matter was discussed with the management in August 2020. It was replied that relevant record was available and would be produced to Audit for verification. No further progress was intimated till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to enquire the matter, ascertain the factual site position and report to Audit with documentary evidence.

5.16 Non provision of consultancy charges in cost estimates - Rs.14.720 million

As per scope of services defined under Article 2.1 of consultancy agreement between M/S Barqaab and MEPCO, review and vetting of estimates technically and financially prepared by client in respect of deposit works fall within the preview of engineering services to be provided by the consultant. Consultancy charges @ 0.4135% of project cost of SAP/Deposit work and Rural Electrification Program (REP) was agreed with M/S Barqaab during 2014-15 to 2018-2019.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that 979 works relating to housing societies and commercial plazas were capitalized during the period and an estimated cost of Rs.14.720 million on account of consultancy charges were paid to M/s Barqaab. However, no provision in this regard was made in cost estimates executed on cost deposit basis regarding housing societies and commercial plazas which resulted in extra burden on company's resources and non-recovery amounting to Rs.14.720 million from the sponsors.

Non provision of consultancy charges in the cost estimate resulted in the non-recovery of Rs.14.720 million from the sponsors.

The matter was discussed with the management in August 2020. It was replied that only design vetting charges were recovered as per policy in vogue. The consultancy charges were not recovered on housing societies and commercial plazas. Audit contended that consultancy charges were required to be recovered on all deposit works including housing societies and commercial plazas. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to recover consultancy charges from the sponsors of housing societies and commercial plazas under intimation to Audit.

5.17 Misuse of public funds due to illegal electrification of housing colonies – Rs.69.348 million

As per Guidelines for sustainable Development Goals Achievement Program (SAP) issued by Cabinet Division (Development Wing) dated 27th

February 2019, 3 (iii)(a), the administrative approval should include that the scheme(s) is/are feasible and in public interest.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that different private housing colonies/societies were electrified at the cost of Rs.69.348 million out of the funds of village electrification scheme, whereas these societies/colonies did not fall under the purview of village electrification.

Non-adherence to the Authority's instruction resulted in misuse of public funds amounting to Rs.69.348 million.

The matter was conveyed to the management in August 2020. No reply was received till the finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to investigate the matter and cost of electrification of the housing colonies and private schemes may be recovered from the concerned developers under intimation to Audit.

5.18 Non-recovery of excess expenditure incurred on deposit work of housing schemes - Rs.2.801 million

According to Section-III (C-1) of the WAPDA Book of Financial Power, "deposit work shall be undertaken only after getting the full amount of sanctioned estimate deposited with WAPDA, with an undertaking from the depositor to meet any variation."

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that an amount of Rs.11.486 million was incurred on external electrification of five (5) housing schemes and commercial plazas against estimated amount of Rs.8.685 million deposited by the sponsors. Thus, an amount of Rs.2.801 million was incurred in excess of the deposited amount. The amount of excess expenditure was required to be recovered from the concerned depositors upon completion but needful was not done.

Non-adherence to the Authority's instructions and weak internal controls resulted in non-recovery of excess expenditure of Rs.2.801 million incurred on the deposit work.

The matter was discussed with the management in August 2020. It was replied that the compliance would be made after getting a reply from the RRE Division being the executing agency. No reply was received till finalization of the report. DAC meeting was not held despite repeated requests to PAO.

Audit recommends to expedite the recovery from the sponsors of housing societies.

5.19 Works physically completed but not capitalized - Rs.1,226.757 million.

As per DISCOs Accounting Manual, A-90 Form (completion report) prepared by the Deputy Manager (Construction)/ Deputy Manager (GSC) is certified by the Consultants and forwarded to Project Director (Construction)/ Project Director (GSC) for capitalization.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that electrification of 380 housing schemes and commercial plazas worth Rs.1, 226.757 million was stated to be physically completed at site since 2014 but had not been capitalized uptill now. In most of the cases the physically completed housing societies and commercial plazas were handed over to the concerned operation divisions without preparation of completion reports. Moreover, Physical verification of these completed housing societies and commercial plazas by M/s Barqaab consultants was also awaited. In this regard, no cogent reason for non-capitalization of physically completed works since 2014, was provided.

Non-adherence to DISCOs Accounting Manual resulted in non-capitalization of physically completed works since 2014 amounting to Rs.1, 226.757 million.

The matter was discussed with the management in August 2020. It was replied that the third-party consultancy contract agreement did not exist during the period of 04/2019 to 05/2020. Now the efforts were being made for the

capitalization of the physically completed works. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to capitalize the completed works and share with Audit.

5.20 Non vetting of deposit works estimates by the consultant (third party) - Rs.3, 634.642 million.

As per scope of services defined under Article 2.1 of consultancy agreement between M/S Barqaab and MEPCO, review and vetting of estimates technically and financially prepared by client in respect of deposit works fall within the preview of engineering services to be provided by the consultant during 2014-15 to 2018-2019.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that cost estimates amounting to Rs.3, 634.642 million relating to 801 housing societies and 436 commercial plazas was prepared and approved in Planning Directorate MEPCO without technical and financial review and vetting of estimates through third party validation (consultant) in contravention of above provisions.

Non adherence to the consultancy agreement resulted in non-vetting of estimates of Rs.3, 634.642 million from the consultant.

The matter was discussed with the management in August 2020. It was replied that the matter pertained to PD (Construction) MEPCO. The reply was not tenable as the estimates were prepared and approved by Planning Directorate MEPCO without technical and financial review and vetting of estimation through third party validation. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to explain the reasons of non-observance to the provisions of consultancy agreement.

5.21 Undue favour to the sponsors of housing societies on account of non-renewal/non-obtaining of bank guarantees - Rs.324.228 million

According to procedure for electrification of housing societies by sponsors through their own contractors / consultants circulated by General Manager (PE&S) WAPDA Lahore vide No.4467-80/GM (PE&S) CE (DP) dated May 21, 1998, “in case sponsors desire to carry out work through WAPDA approved contractor, they will submit a bank guarantee equivalent to 25% of the total electrification cost, valid for entire period upto completion of full electrification work of the scheme”.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that the bank guarantees amounting to Rs. 324.228 million were either expired or not obtained from thirteen (13) housing societies. However, no efforts were made by the management for renewal / obtaining of bank guarantees from sponsors of housing schemes.

Non-adherence to the Authority’s instructions resulted in undue favour to the sponsors of housing societies on account of non-renewal/ non obtaining of bank guarantees amounting to Rs.324.228 million.

The matter was discussed with the management in August 2020. It was replied that the guarantees would be renewed/ obtained, and the record would be produced to audit. However, no record was produced till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to investigate the matter and fix responsibility for non-renewal/non-obtaining of bank guarantees besides expediting renewal of expired bank guarantees.

5.22 Non-construction of grid stations despite receipt of grid sharing cost - Rs.292.194 million

According to General Manager (C&M) Power, WAPDA, Lahore office letter No.19-31/GM(C&M) P/E-5 dated January 02, 2003, 50% grid sharing cost will be borne by WAPDA and 25% grid sharing cost shall be paid by the sponsors of housing societies in lump sum in advance and remaining 25% shall be recovered from the plot owners at the time of giving new connections.

During Special Study on Electrification of Housing Societies and Commercial Plazas in MEPCO for the period 2014-15 to 2018-19, it was observed that an amount of Rs.292.194 million on account of grid station cost was recovered from three (03) sponsors of housing societies from 2011 to 2018. However, the grid stations were not constructed despite the receiving of funds from the sponsors of housing schemes. The load demand of these housing societies was being catered from existing system of MEPCO. Due to non-construction of grid stations well in time, not only cost of construction of grid stations was being increased but instant load of these housing societies caused overloading of existing system of the Company.

Non-adherence to the Authority's instructions resulted in non-construction of grid stations despite recovery of grid sharing cost of Rs.292.194 million.

The matter was discussed with the management in August 2020. It was replied that the matter relates to Project Director (GSC) MEPCO. No further reply was received till finalization of the report. DAC meeting was not held despite repeated requests to the PAO.

Audit recommends to explain the reasons of delay in the construction of new grid stations and expedite the same.

6. RECOMMENDATIONS

- Voltage drops and energy loss need to be maintained at specified range by augmentation/renovation of feeders either by sharing cost of sponsors or Company's own resources to save the MEPCO's system from overloading.
- The assessment of load is needed to be made as per load criteria for posh areas and independent feeder is needed to be provided to eligible consumers.
- Electrification of housing schemes be made after the approval of concerned land authorities.
- Recovery needs to be made on account of less security deposits and excess expenditure against the deposit works.

- Mutation of land provided by the sponsors for construction of grid station is required to be ensured to avoid land ownership disputes in future and construction of grid stations / external electrification of housing societies needs to be expedited.
- Responsibility needs to be fixed for undue favour to the consumers/ sponsors on account of non-renewal/non-obtaining of performance guarantees.

List of MFDAC Paras

Sr. No.	Para Number AIR	Subject	Amount (Rs in million)
1	5.7	Irregular electrification of Taunsa Housing Scheme	5.772
2	5.18	Non-recovery of cost of transmission line – Rs.260 million	260.00
3	5.25	Non-probing of electrification of illegal housing societies	--
4	5.26	Non-mutation of grid stations land in the name of MEPCO -Rs.30 million	30.00
5	5.27	Non-recovery of grid sharing cost from commercial plazas	-
6	5.28	Non installation of MDI meters on commercial plazas Rs.411.235 million	411.235

ANNEXES

Annex-I
Para No.5.1

Pending Rehabilitation Work of Housing Schemes								
Sr.No.	HS	Name	Consultant	Grid	Feeder	Load	Reh:	KWH saved
1	1799	Aman society Bahawalpur	Al-Kahurba	Baghdad	Jhangwala	536	375,000	284,270
2	2129	Shadman City New Urban Lodhran	Power Project Organizer	Lodhran	City-i	872	625,000	170,146
3	1628	Muhammad Akram Multan	Al-Kahurba	MESCO	Nawan Sher	29	336,000	225,992
4	900	Gulshan e Batool Arifwala	Al-Kahurba	Arif Wala	Rangh Shah	463	300,000	570,226
5	901	Batool Garden Rahim Yar khan	Al-Kahurba	Arif Wala	Rangh Shah	464	300,000	573,587
6	902	Canal Garden Rahim Yar khan	Al-Kahurba	Rahim Yar Khan	Jinnah	679	400,000	792,111
7	903	Khan pur Garden Khan Pur	Al-Kahurba	Khan Pur	City	368	300,000	274,219
8	919	Al Rehman City Sahiwal	Al-Kahurba	220KV Yousafwala	Pakpattan road	447	300,000	225,536
9	920	Gulshan e Noor kabirwala	Al-Kahurba	Kabirwala	Industrial	912	500,000	384,728
10	921	Canal Garden & Canal Value Homes Burewala	Al-Kahurba	Azeemabad Burewala	City-ii	904	500,000	607,758
11	924	Ali Town Sahiwal	Electrical Planner	220KV Yousafwala	Pakpattan road	565	400,000	459,601
12	927	Khayaban e Saeed Bahawalpur	Al-Kahurba	Baghdad ul jadeed	Badar Sher	470	300,000	376,582
13	929	Star Vilas Bahawalpur	Al-Kahurba	Baghdad ul jadeed	Jhangwala	461	300,000	555,809
14	931	Green City & Green Executive Hasil Pur	Al-Kahurba	Hasil pur	Vehari road	597	300,000	90,801
15	941	Jewan City Phase-II SWL	Al-Kahurba	sahiwal new	shadman	406.5	300,000	90,773
16	948	Gulshan e Dara R.Y.K	Al-Kahurba	RYK-II	Gulshan	514	300,000	269,708
17	950	Zikriya Block Chichawatni	Al-Kahurba	Chichawatni	Sherwala	360	300,000	335,686
18	955	Defence View Phase-I Vehari	Al-Kahurba	Vehari	City-ii	421.6	300,000	228,130
19	957	Ajwa Garden Bahawalpur	Al-Kahurba	Baghdad ul jadeed	Jhangwala	32.1	1,000,000	174,700
20	959	Fort Vilas R.Y.Khan	Al-Kahurba	R.Y.Khan-i	Palace	377.28	300,000	896,910
21	960	Khayaban e Zaheer karor lal easson	Al-Kahurba	karor lal easson	city	508	300,000	127,107
22	972	Fort Avenue For Abbas	Al-Kahurba	Fort Abbas	City	405	300,000	361,236
23	976	Batool Vilas Chishtian	Al-Kahurba	Chishtian	College	660	500,000	494,001

24	980	Gulshan e Fatima Hasilpur	Al-Kahurba	Hasil pur	Vehari road	304	300,000	128,318
25	991	Jeewan City Phase -iv sahiwal	Al-Kahurba	sahiwal-ii	shadman	516	400,000	167,092
26	1001	Sukh Chain Chishtian	Al-Kahurba	Chishtian	college	641	400,000	828,073
27	1014	Usman Garden Sahiwal	Al-Kahurba	Qadirabad	Hafiz Daim	183	300,000	761,555
28	1041	Gulshan e Rehman Sadiqabad	Al-Kahurba	Sadiqabad	Old manthar	881	600,000	1,031,817
29	1046	Irrigation canal colony D.G khan	Electrical Planner	D.G Khan	College road-ii	171	400,000	335,245
30	907	Shams Ghallah mandi arifwala	Al-Kahurba	Arif Wala	Nawaban wala	594	300,000	588,561
31	937	Al madev	Al-Kahurba	Vehair road	Gulshan Market	562.76	300,000	182,854
32	1103	Odham Nagar Khan pur	Electrical Planner	Khan Pur	nawan kot	989	500,000	258,559
33	1105	Babar Town Khan pur	Electrical Planner	Khan Pur	model town	444	300,000	95,187
34	1112	Green view sahiwal	Al-Kahurba	Yousafwala	Allama Iqbal	510	300,000	88,389
35	1125	University Town vehari	Al-Kahurba	Vehari	faisal town	635	400,000	149,826
36	1178	Gulshan e Noor fatah pur	Electrical Planner	fateh pur	mehran canal	502	300,000	2,103
37	1244	canal city D.G Khan	Electrical Planner	D.G Khan	Khayaban e sarwar	636	336,000	697,715
38	1245	Gul Zameen D.G khan	Electrical Planner	D.G Khan	Khayaban e sarwar	952	560,000	533,891
39	1280	Judicial complex	Al-Kahurba	Shujabad	Al-fareed	490	336,000	204,625
40	1306	Jinnah Garden Layyah	Electrical Planner	Layyah	Power House-ii	468	336,000	237,458
41	1381	Pak Behria City	Al-Kahurba	pakpattan	Aziz Maki	448	336,000	138,351
42	1410	Khayaban e Hassan Mouza Choghata B/Nagar	Al-Kahurba	Bahawal nagar	malik pura	473	336,000	606,771
43	1429	Zeenat city khan pur road R.Y kHan	Al-Kahurba	R.Y.Khan-	Scarp-10	792	448,000	782,260
44	1454	Danish School Tiba Sultan pur	Al-Kahurba	211WB	Zia khan	709	448,000	268,991
45	1455	Judicial complex kot addu	Al-Kahurba	kot addu	tp-link	723	448,000	114,527
46	1463	Bahawalpur avenue	Electrical Planner	B/pur	satluj	576	448,000	204,463
47	940	Al falah Dubai city & Al fatah sharjah city	Al-Kahurba	khanewal road	hassanabad	525.3	300,000	153,738
48	1042	Shah Jahan city multan	Al-Kahurba	Qasim pur	B-pur road	667	400,000	156,389
49	1048	I-Con Vilas Multan	Al-Kahurba	vehari road	new vehari road	474	300,000	242,029
50	1793	Gulberg & Umer Housing Fort Abbas	Al-Kahurba	Fort Abbas	City	466	375,000	94,525
51	1934	Ajwa City khanewal	Al-Kahurba	Khanewal	cold storage	524	375,000	46,701
52	1936	Canal view mouza gadal gharbi	Al-Kahurba	D.G Khan i	civil line	637	500,000	83,182

D.G Khan								
53	1960	Sayyam Village Mouza Gadai Gharbi D.G Khan	Al-Kahurba	Qasim pur	people colony	775	625,000	207,955
54	1972	Gulshan e ameer mouza sheikh roashan ahmad pur east	Electrical Planner	ahmadpur east	dera nawab	819	625,000	282,237
55	1973	Ahmad city shujabad road multan court case	Al-Kahurba			522	375,000	302,479
56	1978	Gulshan e Emaan chak 70/A tehsil khan pur	Al-Kahurba	feroza	city feroza	508	375,000	151,240
57	1979	Mawa city & mawa city south block jppw road jalal pur	Electrical Planner	qatalpur	jalalpur	740	375,000	223,353
58	2066	shadman town bye pass road ry khan	Al-Kahurba	RYK-I	scarp-iv	454	375,000	60,914
59	2118	grand city chak 85/6-R sahiwal	Al Badar	sahiwal new	korey shah	870	625,000	661,937
60	1488	mall of vehari	Electrical Planner	vehari	city-ii	963	560,000	340,289
61	993	sooti rose sahiwal	Al-Kahurba	sahiwal-ii	85/6-R	325	400,000	79,189
62	1022	Defence view burewala	Al-Kahurba	Azeemabad Burewala	masoom shah	335	300,000	144,164
63	1027	Marhaba canal view multan	Al-Kahurba	Qasim pur	Nishat road	813	400,000	192,831
64	1028-A	Gulshan e Nabi Ahmadpur east	Al-Kahurba	ahmadpur east	dera nawab	431	300,000	312,694
65	1069	Al-Hamad canal city burewala	Al-Kahurba	burewala	city-iii	522	300,000	56,715
66	1070	model town machiwal	Al-Kahurba	vehari	machiwal	298	300,000	54,823
67	1076	Abbasia vilas R.Y khan	Al-Kahurba	R.Y khan -ii	scarp-08	398	300,000	375,639
68	1078	Sana vally D.G khan	Electrical Planner	D.G.Khan	quetta road	547	300,000	314,724
69	1080	Asif Block Vehari	Al-Kahurba	Vehari	Faisal town	445	300,000	89,341
70	1085	civil avenue multan	Al-Kahurba	Qasim pur	suraj kund	472	300,000	90,744
71	1086	Adan valley Bahawal nagar	Al-Kahurba	B-nagar	city-ii	743	400,000	105,868
72	1087	Al Haram City & Al haram city executive burewala	Al-Kahurba	burewala	B&R	674	400,000	722,169
73	1118	Gulshan e Rehman Phase-ii Sadiqabad	Al-Kahurba	sadiqabad	new manthor	445	300,000	377,669
74	1138	qasim vilas multan	Al-Kahurba	industria estate	garden town	469	300,000	370,537
75	1154	new city choti D.G khan	Al-Kahurba	choti	city	741	400,000	223,078
76	1198	Muhafiz Town khanelwal	Al-Kahurba	khanelwal	vehniwal	672	448,000	385,791
77	1204	Ejaz Town D.G khan	Al-Kahurba	D.G khan	Khayaban e serwar	459	336,000	586,054
78	1212	Garden Homes R.Y khan	Al-Kahurba	R.Y khan	colony	572	336,000	166,364
79	1224	Al-Hammad Green city burewala	Al-Kahurba	Burewala	Masoom shah	788	448000	379,700
80	1228	Abu Bakar Block chichawatni	Al-Kahurba	chichawatni	kot muhammad	455	336,000	446,706

81	1233	Taj Garden R.Y khan	Al-Kahurba	R.Y khan	Jinnah	430	336,000	699,483	
82	1246	mumtaz garden vehari	Al-Kahurba	vehari	faisal town	458	336,000	196,612	
83	1257	fine city mailsi	Al-Kahurba	mailsi	jallah	473	336,000	46,701	
84	1263	Al Madina Town Yazman	Electrical Planner	yazman	city-ii	965	560,000	419,690	
85	1265	fine city bahawal pur	Al-Kahurba	Baghdad ul jadeed	college road - ii	862	560,000	257,107	
86	1268	madina market & gulberg housing scheme yazman	Al-Kahurba	yazman	tailwala	471	336,000	255,841	
87	1273	professor avenue multan	Al-Kahurba	khanewal road	hassanabad	470	336,000	139,897	
88	1172	Al-fallah market multan	Al-Kahurba	khanewal road	hassanabad	774	400,000	170,145	
89	1290	grain market fort abbas	Al-Kahurba	Fort Abbas	Quraish	531	336,000	272,231	
			total						27,915,723

Annex-2
Para No.5.3

List of demand notices issued for housing scheme														
Sr. No.	D.N No.	Name of Project	Consultant	Grid	Feeder	Area	Ultimate Load	DVC	GS Cost	Rehabilitation charges	estimated cost	Total cost	G.Total	Year
1	963	Al mustafa garden	bhati consultant	Lar	Qasba maral	95kanal	278	54471	742,816	200,000	3,431,370	3,631,370	4,374,186	2014-15
2	1267	Royal Residency Multan	Al Kahurba	WAPD A Town	Akbar shah	71 kanal	288	46955	769,536	224,000	2,906,330	3,130,330	3,899,866	2015-16
3	1273	Proeffessor avenue multan	Al Kahurba	khanewal road	hassanabad	99 kanal	470	58076	1,263,856	336,000	3,535,742	3,871,742	5,135,598	2015-16
4	1274	Azafi abadi der muhamma di multan	Al Kahurba	qasim pur	bahawalpur road	2.2 kanal	85	19070	227,120	112,000	1,159,330	1,271,330	1,498,450	2015-16
5	1276	relax city & rela garden	Al Kahurba	khanewal road	matital	35.1 kanal	395	55143	1,055,440	224,000	3,452,179	3,676,179	4,731,619	2015-16
6	1338	sayyam garden multan	Al Kahurba	qasim pur	bahawalpur road	73.65 kanal	193	41789	518,368	112,000	2,561,910	2,673,910	3,192,278	2016-17
7	1491	gulshan town near estate area multan	Al Kahurba	industrial estate	bilail	67 kanal	203	34248	542,416	112,000	2,171,228	2,283,228	2,825,644	2017-18
8	1493	qadeer town dera muhamma di multan	Al Kahurba	qasim pur	bahawalpur road	66.70 kanal	155	34151	414,160	112,000	2,164,761	2,276,761	2,690,921	2017-18
9	1495	Ali muhamma d town dera muhamma	Al Kahurba	qasim pur	bahawalpur road	91.44 kanal	224	44731	598,528	224,000	2,758,060	2,982,060	3,580,588	2017-18

		di multan												
10	1506	Murad town mattital road multan	Al Kahurba	wapda town	bosan	42 kanal	194							2017-18
11	1538	sattelite homes multan	Al Kahurba	bosan road	garay wala	56.36 kanal	258	34945	689,376	224,000	2,105,689	2,329,689	3,109,065	2017-18
12	1645	mateen avenue multan	Al Kahurba	WAPD A Town	new garay wala	33.55 kanal	131	18565	350,032	112,000	1,125,690	1,237,690	1,587,722	2017-18
13	1728	Owais vilas multan	Al Kahurba	qasimpur	peer ismail	49 kanal	179	29382	478,288	250,000	1,708,787	1,958,787	2,437,075	2017-18
14	1761	Nayab garden multan	Al Kahurba	vehari road	al hilal	144 kanal	666	153970	2,439,536	625,000	9,639,696	10,264,696	12,704,232	2017-18
15	1907	saeed town dera muhamma di multan	Al Kahurba	qasim pur	sultan pura	44.43 kanal	104	26932	277,888	125,000	1,670,471	1,795,471	2,073,359	2018-19
16	1910	kashaf villas mouza	Al Kahurba	bosan road	wahdat colony	183.50 kanal	38	12685	101,536	125,000	720,693	845,693	947,229	2018-19
17	1942	diwan homes multan	Power Project Organizer	vehari road	samij abad	47 kanal	272	54224	726,784	250,000	3,364,942	3,614,942	4,341,726	2018-19
18	1954	nayab officers town budhia road multan	Al Kahurba	vehari road	al hilal	98 kanal	441	72229	1,178,352	250,000	4,565,293	4,815,293	5,993,645	2018-19
19	1982	royal vilas nawab pur road multan	Al Kahurba	WAPD A Town	garay wala	54 kanal	204	40932	545,088	125,000	2,603,798	2,728,798	3,273,886	2018-19
20	2055	Eden city at multan KWL road	Power Project Organizer	khanewal road	rawan	61 kanal	256	52569	684,032	250,000	3,254,617	3,504,617	4,188,649	2018-19

		multan												
21	2063	sayyam city extension mouza bhani vehari road multan	Al Kahurba	qasimpu r	people colony	30.05 kanal	90	20982	240,480	125,000	1,273,825	1,398,825	1,639,305	2018-19
22	2094	Rahat garden qadar pur rawan gharbi multan	Al Kahurba	khanew al road	rawan	83.44 kanal	305	51428	814,960	250,000	3,178,517	3,428,517	4,243,477	2018-19
23	2126	Residential area of charity plan at pandit narain multan	Al Kahurba	qasimpu r	nishat road	5 kanal	46	9670	128,256	125,000	519,666	644,666	772,922	2018-19

Annex-3
Para No.5.6

List of consumer files of commercial connections under tariff A-2C in respect of MEPCO Circle Multan								
Sr. No.	Application No. & Date	Tariff	Kind of connection	Name of consumer	Applied /Sanctioned load KW	D.N paid amount	SCO No. & date	Remarks
1	795/ 15.03.2018	A-2c	marriage hall	Hassan Mehmood	300	530,290	171439 19.07.2018	
2	4/20.12.2018	A-2c	hotel	sh. Haji yaseen	495	457,142		
3	9/09.05.2019	A-2c	shop	iftikhar rasool	158	764,245	3090/08.07.2019	
4	10/14.06.2019	A-2c	commercial building	Kh m subhan siddique	158	732,570	458/13.09.2019	
5	11/21.06.2019	A-2c	hotel	mst belum husnain	318	405,009	8706/30.10.2019	
6	16/15.02.2020	A-2c	private hospital	mustafa kamal	315	596,972	40687/07.05.2020	
7	19/21.04.2020	A-2c	commercial building	farooq ali	495	449,054		sco not issued
8	18/17.04.2019	A-2c	private office	kh. Jalal ud din	140	721,230	4792/12.05.2020	
9	761/07.07.2017	A-2c	ware house	shakeel azhar	156	640,580	171402/07.09.2017	
10	763/07.07.2017	A-2c	commercial building	m.yaseen	158	616,320	020594/10.08.2017	
11	772/24.08.2017	A-2c	private store	jamal hafeez	156	640,620	171411/29.09.2017	
12	794/15.03.2018	A-2c	chopper/	ijaz	158	698,780	171437/22.05.2018	
13	792/14.03.2018	A-2c	restaurant	Kh.M Khalid	156	689,940	171433/23.04.2018	
14	730/03.10.2016	A-2c	hotel	M/s pearl continental hotel	495	762,970	020560/30.11.2016	

15	718/17.08.2016	A-2c	hotel	Kh. Jalal ud din	158	689,230	020547/26.09.2016	
16	750/30.03.2017	A-2c	shop	shafqat rasool	158	686,260	020578/04.05.2017	
17	736/25.11.2016	A-2c	commercial building	ali murad	156	676,590	20566/04.01.2017	
18	745/08.03.2017	A-2c	restaurant	ameen rafiq	150	771,880	20577/04.05.2017	
19						11,529,682		

Annex-4**Para No.5.16**

Statement showing the details of un-authentic expenditure incurred on housing scheme							
Sr.No.	Job No.	Name of Work	Scheme progress	Division	Year	Estimated cost	Total expenditure
1	8874008	PLU Chunian Project Phase-ii	Housing scheme	Sahiwal	1992-93	359,980	351,426
2	WD-095	Elect of 3 marla housing scheme	Housing scheme	DG khan	1996-97	4,975,052	4,610,728
3	9874003	Pak Avenue Colony 85/6-R sahiwal	Housing scheme	Sahiwal	1997-98	3,581,803	2,082,665
4	2074017	Masood town sahiwal	Housing scheme	Sahiwal	2000-01	514,233	186,758
5	375060	Khayaban e Ali Housing scheme P-1	Housing scheme	RY khan	2001-02	3,719,570	554,288
6	177001	area development scheme B/wala Phase-ii	Housing scheme	Vehari	2001-02	13,384,094	1,259,760
7	2074018	Baba Fareed Park H/Scheme A/Wala	Housing scheme	Sahiwal	2002-03	821,200	625,016
8	480767	Garden Town city H/scheme multan	Housing scheme	Multan	2004-05	2,452,631	631,579
Total						29,808,563	10,302,220