



**SPECIAL AUDIT REPORT
ON
THE ACCOUNTS OF
MUNICIPAL COMMITTEE ABDUL HAKIM
DISTRICT KHANEWAL
AUDIT YEAR 2019-20**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit & Inspection Report
ASTM	American Society for Testing and Materials
B&R Code	Buildings and Road Code
BoP	Bank of Punjab
C&W	Communication and Works
CDR	Call Deposit Receipt
CO	Chief Officer
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DO (I&S)	District Officer (Infrastructure and Services)
ECR	Establishment Check Register
FIR	First Information Report
GST	General Sales Tax
GT Road	Great Trunk Road
HQ	Headquarter
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Comminute Development
LSD	Land Sub-Division
MB	Measurement Book
MC	Municipal Committee
MEPCO	Multan Electric Power Company
MFDAC	Memorandum for Departmental Accounts Committee
MO (I)	Municipal Officer (Infrastructure)
MPG	Mileage per Gallon
MRS	Market Rate System
MVE	Motor Vehicle Examiner
NOC	No Objection Certificate
OGRA	Oil and Gas Regulatory Authority
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Form Number 1
PCC	Pacca Cement Concrete
PEEDA Act	Punjab Employees, Efficiency, Discipline and Accountability Act
PFR	Punjab Financial Rules
PLG	Punjab Local Government

PLGA	Punjab Local Government Act
PLGB	Punjab Local Governments Board
PRA	Punjab Revenue Authority
POL	Petrol, Oil and Lubricant
PPRA	Punjab Procurement Regulatory Authority
PSI	Per Square Inch
PSO	Pakistan State Oil
PST	Punjab Sales Tax
PWD	Public Works Department
RCC	Reinforced Cement Concrete
RD	Running Distance
RDA	Regional Director Audit
TMA	Tehsil Municipal Administration
TTIP	Tax on Transfer of Immoveable Property
TSE	Technically Sanctioned Estimate

PREFACE

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

This Special Audit Report is based on Audit of the accounts of Municipal Committee Abdul Hakim, District Khanewal for the period from 01.01.2017 to 30.06.2019. The Directorate General of Audit District Governments Punjab (South), Multan conducted special audit during 25.01.2020 to 31.01.2020 with a view to reporting significant findings to the relevant stakeholders.

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

The report has been finalized in the light of the written responses of management concerned and DAC directives.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Director General Audit, District Governments Punjab (South) carried out Special Audit of the accounts of Municipal Committee Abdul Hakim, District Khanewal for the period from 01.01.2017 to 30.06.2019.

The Municipal Committee was established on 01.01.2017 and conducts operations under the Punjab Local Government Act, 2013. The Chairman is the Executive head of the Municipal Committee and carries out functions of the Municipal Committee through Municipal Offices as notified in the Punjab Local Government Act (PLGA), 2013 and Chief Officer is the Principal Accounting Officer (PAO) of the Municipal Committee. According to the Act, the Municipal Committee Fund comprises Local Fund and Public Account. The Chairman and the Chief Officer are personally responsible to promote the objectives of the Municipal Committee and ensure that its business is conducted proficiently and in accordance with law as set forth in Sections 86 to 91 of PLGA, 2013.

The Special Audit of Municipal Committee Abdul Hakim, District Khanewal was approved by Auditor General of Pakistan vide letter No.Coord/Addl-AGP-II/Audit Plan dated 22.05.2019. This Special Audit was conducted on the basis of approved TORs and complaint against Chairman by Councilors of Municipal Committee Abdul Hakim, District Khanewal.

Audit Objectives

Audit was conducted with the objectives to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government.
4. The funds were not wasted and were expended prudently.
5. The assessment, collection and accountal of revenue were made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts.
6. Probing of allegations raised by the complainants.

a) Scope of Audit

This office is mandated to conduct Special Audit of the accounts of Municipal Committee Abdul Hakim, District Khanewal. Total expenditure and receipt of this formation was Rs 138.022 million and Rs 189.778 million respectively for the period from 01.01.2017 to 30.06.2019.

Total expenditure of the Municipal Committee Abdul Hakim, District Khanewal for the period from 01.01.2017 to 30.06.2019 was Rs 138.022 million. Out of this, RDA Multan audited expenditure of Rs 57.605 million which is 42 % of total expenditure.

Total receipt of the Municipal Committee Abdul Hakim, District Khanewal for the period from 01.01.2017 to 30.06.2019 was Rs 189.778 million. RDA Multan audited receipts of Rs 151.822 million which was 80% of total receipts.

b) Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs 8.238 million was pointed out in this report. No amount was reported as recovered during 2019-20 and till compilation of this Report.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Act 2013, PFR Vol-I, II, the Punjab Delegation of Financial Power Rules, the Punjab Procurement Rules, 2014 and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the Local Government in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws / rules. International Standards for Supreme Audit Institutions (ISSAI) were followed in letter and spirit.

d) Comments on Internal Control and Internal Audit Department

Internal control mechanism of Municipal Committee Abdul Hakim was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit, which includes some serious lapses like misappropriation of funds, unauthorized withdrawal of public funds, non-maintenance of assets register etc. Negligence on the part of Municipal Committee Authority i.e. non-taking of action against the sub-leasing of shops, deterioration of assets, non-achievement of targets and illegal establishment of land sub-divisions may be captioned as few of the important reasons for weak Internal Controls.

e) The Key Audit Findings of the Report

- i. Non-Production of Record worth Rs 2.530 million was reported in 01 case¹.
- ii. Fraud and Misappropriations involving an amount of Rs 7.726 million were reported in 03 cases².
- iii. Irregularities amounting to Rs 74.767 million were noticed in 7 cases³.
- iv. Value for Money and Service Delivery Issues due to negligence involving Rs 158.842 million were noticed in 10 cases⁴.

¹ Para No. 1.2.5.1.1

² Para No. 1.2.5.2.1 to 1.2.5.2.3

³ Para No. 1.2.5.3.1 to 1.2.5.3.7

⁴ Para No. 1.2.5.4.1 to 1.2.5.4.10

- v. Other issues involving an amount of Rs 91.527 million were noticed in 9 cases⁵.

f) Recommendations

- i. Chairman of the Local Government needs to conduct physical stock taking of fixed and current assets of the Municipal Committee on annual basis.
- ii. Chief Officer Municipal Committee needs to comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses and wasteful expenditure.
- iv. PAO needs to make efforts for expediting the realization of various Government receipts.
- v. PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. PAO needs to take appropriate action for non-production of record.
- vii. PAO needs to rationalize the budget with respect to utilization.

⁵ Para No. 1.2.5.5.1 to 1.2.5.5.9

Municipal Committee Abdul Hakim

Chapter 1

Public Financial Management Issues

The Directorate General of Audit, District Governments Punjab (South) Multan did not conduct Financial Attest Audit of the Accounts of Municipal Committee Abdul Hakim.

Sectoral Analysis of Municipal Committee Abdul Hakim

i. Analysis of Financial Resources

Financial resources as given below were made available to CO MC Abdul Hakim for the period from 01.01.2017 to 30.06.2019 to achieve the targets as assigned by the House.

(Rupees in million)

Jan-17 to June-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	85.333	66.016	(19.317)	-22.64%
Non-salary	162.680	23.722	(138.958)	-85.42%
Development	117.864	48.284	(69.580)	-59.03%
Sub Total	365.877	138.022	(227.855)	-62.28%
Receipts	289.480	189.778	(99.702)	-34.44%

- An amount of Rs 85.333 was provided for pay and allowances out of which Rs 66.016 million was utilized resulting in lapse of Rs 19.317 million (22.64 %).
- An amount of Rs 162.680 million was provided for non-salary component out of which Rs 23.722 million was utilized resulting in lapse of Rs 138.958 million (85.42%).
- An amount of Rs 117.864 million was provided for development projects (civil works and installations of filtration plants) out of which Rs 48.284 million was utilized resulting in non-utilization of funds of Rs 69.580 million (59.03%).

ii. Analysis of Targets and Achievements

Sectoral analysis of Municipal Committee Abdul Hakim was made on the basis of achievement of targets of various revenue sources of important branches of Municipal Committee for the period from 01.01.2017 to 30.06.2019. These targets were monitored throughout the period by the house. Detail of revenue sources and achievements are given below:

(Rupees in million)

Sr. No.	Detail Receipt Head	Budget 01.01.2017 to 30.06.2019	Actual 01.01.2017 to 30.06.2019	Excess (+) Less (-)
1	C03683 - Grant from Provincial Government (PFC Share)+(Transitional Grant)	88.748	76.572	(12.176)
2	C03684 - Grant from Provincial Government (Performance / Conditional Grant)	33.350	1.308	(32.041)
3	C0388007 - License fee - others	0.590	0.361	(0.229)
4	C0388016 - General Bus Stand fee	8.660	8.590	(0.070)
5	C0388020 - Rickshaw/Motorcycle/ Bicycle Stand fee	2.225	0.853	(1.372)
6	C0388026 - Fee for approval of Housing Colony	3.450	1.620	(1.830)
7	C0388034 - Fine for Encroachments	0.040	0.010	(0.030)
8	C0388042 - Fee for slaughtering of animals	0.395	0.327	(0.068)
9	Show Tax	0.050	-	(0.050)
10	C0388057 - Sanitation Fee/ Safai Tax	0.210	0.189	(0.021)
11	C0388058 - Sale of sullage/ waste-water	0.550	0.253	(0.297)
12	C0388071 - Registration/ Enlistment of Contractors	0.750	0.450	(0.300)
13	C0388072 - Renewal of Registration	0.320	0.120	(0.200)
14	C0388073 - Tender Fee	0.255	0.152	(0.103)
15	C0388074 - Contractor Advances/Deposits	0.150	-	(0.150)
16	C0388076 - Advertisement Fee on billboards/ hoardings	1.813	0.410	(1.403)
17	Advertisement Fee transferred from defunct Z.C	0.500	-	(0.500)
18	C0388081 - Rent of municipal Property - Shops	3.621	3.597	(0.025)
19	C0388086 - Road cutting charges	0.015	-	(0.015)
20	C0388087 - Copying fee	0.580	0.410	(0.170)
21	C0388093 - Arrears of Water Rate	0.440	0.002	(0.437)
22	C0388096 - NOC Fee	0.075	0.041	(0.034)
23	Arrears for Rent of Shops	0.207	-	(0.207)
24	C0388004 - License Fee (Junk Yard)	0.018	0.018	(0.001)
25	C03683 - Grant from Provincial Government (PFC Development Share)	142.053	94.167	(47.886)
26	License Fee (Profession)	0.120	0.119	(0.001)
27	Road Cutting Charges / NOC Fee	0.020	-	(0.020)
28	License Fee	0.040	-	(0.040)
29	Nikah Fee	0.235	0.208	(0.027)
Total		289.480	189.778	(99.702)

The above table of receipts heads shows that an amount of Rs 289.480 million was targeted for various revenue sources for the period from 01.01.2017 to 30.06.2019. Out of which Rs 189.778 million was realized resulting in less receipt of Rs 99.702 million. It was evident that these targets were not poorly monitored for the period from 01.01.2017 to 30.06.2019 by the house.

iii. Serious Financial Irregularities and Findings

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

- Record of expenditure amounting to Rs 2.530 million was not produced in 01 case.
- Fraud and Misappropriations involving an amount of Rs 7.694 million were reported in 02 cases
- Recoveries and overpayment amounting to Rs 8.238 million were pointed out in 06 cases.
- Violation of Procurement, Financial and Delegation of Power Rules amounting to Rs 74.767 million was observed in 7 cases.
- Weak Internal Controls involving amount of Rs 91.005 million was noticed in 08 cases.
- Poor performance of the management having financial impact of Rs 151.158 million was found in 06 cases.

iv. Service Delivery Issues

From the data analysis of Municipal Committee, it could be noticed that management did nothing for easing the public transport and mass transit system in the city area. The management also did little for regulating markets and services for issuance of licenses and imposing of penalties for violations. Prevention and removal of encroachments were not conducted as per desired level. Moreover, the Committee Authorities neglected the areas of environment control, regulating the dangerous and offensive articles, promotion of sports & sports persons and provision of relief for the widows, orphans, poor, disable

persons in setting the targets. No action was taken against the illegal housing schemes during the year.

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

v. Expectation Analysis and Remedial Measures

Analysis of important branches of Municipal Committee

The following issues pointed out during Audit of important branches of Municipal Committee.

Municipal Officer (Finance)

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

Municipal Officer (Infrastructure)

- Unlawful opening of tenders
- Non-preparation of monthly progress report of works
- Purchase of non-schedule items without obtaining competitive rates.
- Non-recovery of penalty for delay in completion of works
- Non obtaining of additional performance security

Municipal officer (Planning)

- Non/less charging of conversion fee
- Non-mortgage of land / plots of land sub-divisions
- No action against illegal land sub-divisions

- Non/less transfer of land of parks area in the name of Municipal Committee
- Construction without approval of maps
- Unauthorized approval of construction

Municipal officer (Regulations)

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

Suggestions / Remedial Measures

- Activating all the units (Planning, finance, regulation, and infrastructure) of Municipal Corporation for discharge of their duties at maximum level as desired in the Rules.
- Strengthening the regulatory framework, following the rules e.g. PPRA rules for purchasing, adhering to the rules of propriety and probity in use of development and non-development funds.
- The persons held responsible for irregularities should be held accountable for such irregularities at appropriate forums.
- Efforts should be made for utilization of development funds.
- Establishment of internal control system and proper implementation of the monitoring system should be ensured.

- Ensuring utilization of non-development funds for provision of better citizen services along with holding the responsible for non / delayed utilization of the same.
- Taking concrete actions to recruit all the staff against sanctioned posts.

Chapter 2

1 Municipal Committee Abdul Hakim, District Khanewal

1.2.1 Introduction

As per the Punjab Local Government Act, 2013, the Municipal Committee established under the Act shall function within the Provincial framework and adhere to the Federal and Provincial Laws. The Municipal Committee carried out the functions devolved by the Provincial Government.

The Municipal Committee is headed by Chairman. The Municipal Committee shall approve bye-laws and taxes, establish, approve annual budget of the Municipal Committee including supplementary budgetary proposals and long term and short term development plans, promote social counseling to inculcate civic and community spirit and motivate and galvanize the general public for compliance with municipal laws, rules and bye-laws, prevention and removal of encroachment on public ways, streets and properties, regulation or prohibition of the excavation of earth, sand, stones or other material, provision of relief for the widows, orphans, poor, persons in distress and children and persons with disabilities, construction of culverts, bridges and public buildings, assisting Union Councils in provision and maintenance of rural water supply schemes and public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water, construction of culverts, bridges and public buildings.

The Chief Officer is the Principal Accounting Officer of the Municipal Committee and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the Municipal Committee is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of Municipal Committee.

The following table shows detail of total & audited formation of Municipal Committee Abdul Hakim:

Sr. No.	Description	Total Nos.	Audited	Financial Year	Expenditure audited (Rs in million)	Revenue / Receipts audited (Rs in million)
1	Formations	01	01	01.01.2017 to 30.06.2017	2.531	52.488
				2017-18	32.905	50.151
				2018-19	22.169	49.184
Total					57.605	151.823

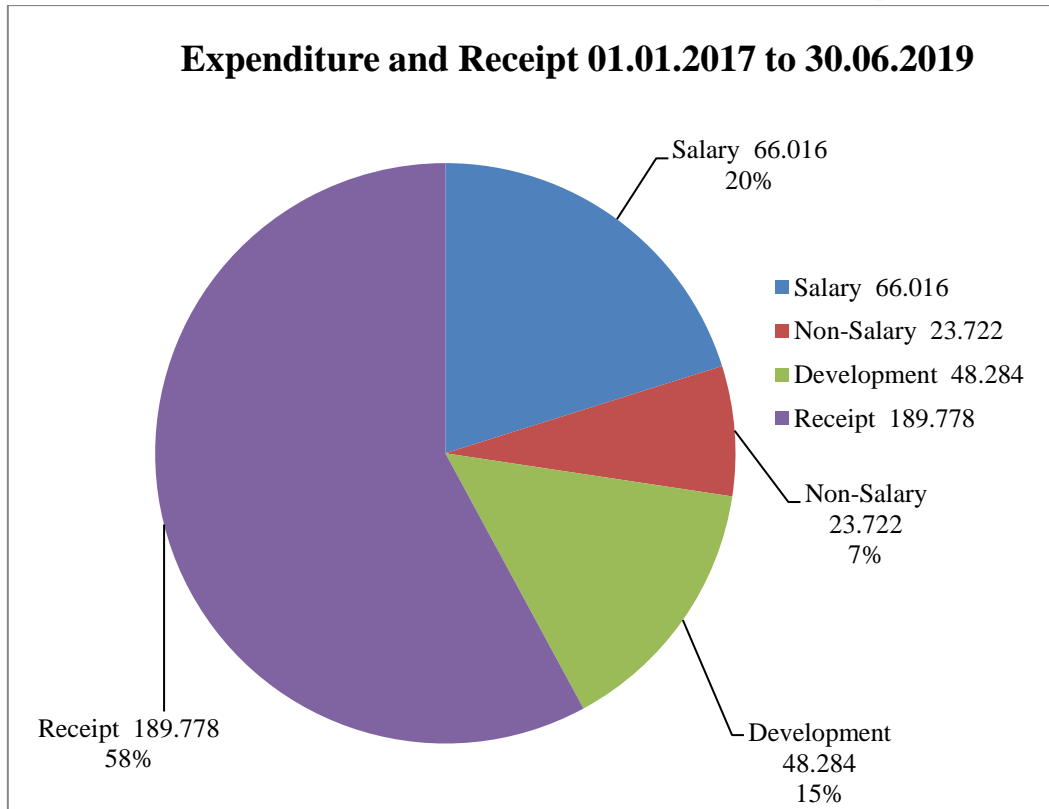
1.2.2 Comments on Budget and Accounts

The detail of budget and expenditure for the period 01.01.2017 to 30.06.2019 is given below in tabulated form:

(Rupees in million)

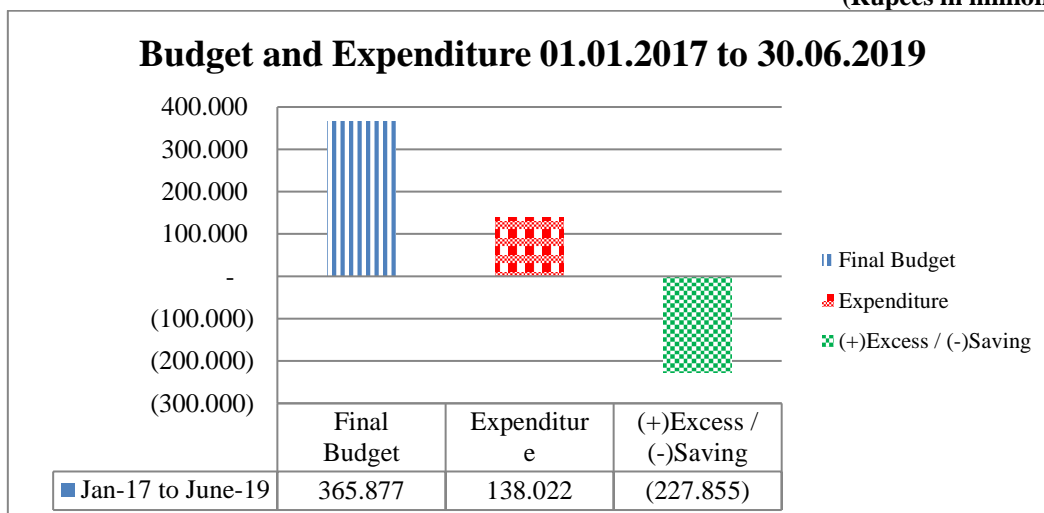
Jan-17 to June-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	85.333	66.016	(19.317)	-22.64%
Non-salary	162.680	23.722	(138.958)	-85.42%
Development	117.864	48.284	(69.580)	-59.03%
Sub Total	365.877	138.022	(227.855)	-62.28%
Receipts	289.480	189.778	(99.702)	-34.44%

(Rupees in million)



As per the Annual Accounts of the Municipal Committee Abdul Hakim, District Khanewal, for 01.01.2017 to 30.06.2019, total original budget (Development and Non-Development) was Rs 365.877 million. Against the budget, total expenditure of Rs 138.022 million was incurred by the Municipal Committee during 01.01.2017 to 30.06.2019. Lapse of funds amounting to Rs 227.855 million, due to inefficient financial management in release of budget by Municipal Officer (Finance) came to the notice of audit. No plausible explanation was provided by PAO and management of the Municipal Committee, Abdul Hakim. (Annexure-A)

(Rupees in million)



Due to inefficient financial management in release of budget by Municipal Officer (Finance), excessive budget was blocked by allocating heavy amounts in non-development portion which resulted in lapse of Rs 158.275 million (63 percent).

1.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 335.392 million were raised as a result of this audit. This amount also includes recoverable of Rs 8.238 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	2.530
2	Reported cases of fraud, embezzlement and misappropriation	7.726
3	Irregularities	0
A	HR / employees related irregularities	0
B	Procurement related irregularities	74.767
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	158.842
5	Others	91.527
Total		335.392

1.2.4 Brief Comments on the Status of Compliance with PAC Directives

This is the first Audit Report on the accounts of Municipal Committee, Abdul Hakim, District Khanewal established in January, 2017. No Audit Report pertaining to the preceding years was submitted to the Governor of Punjab to be laid before the legislature.

1.2.5 Audit Paras

1.2.5.1 Non-Production of Record

1.2.5.1.1 Non-production of record of development schemes – Rs 2.530 million

According to Clause 14 (1) (a) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts".

The CO MC Abdul Hakim did not produce the record of assets like tractors, jeep, sucker and jetting machine and other assets including immovable property and movable properties for the period 2016-19. Neither the assets nor handing over to any other office or record of assets received from the defunct TMA Kabirwala was shown. Furthermore, the record of development schemes amounting to Rs 2.530 million executed and paid during 2017-19 was also not produced. The detail is as under:

(Rupees in million)

Tender date	Sr. No.	Name of work	Estimated cost
27.07.17	15	Construction of tuff tile street Ch. Dilshad etc. Ward No.7 Abdul Hakim	1.510
27.07.17	28	Construction of soling Khu Gunday Wala Ward No.12 Abdul Hakim	0.275
27.07.17	4	Construction of tuff tile street Rajian Wali Kuchi Abadi Ward No.3	0.211
27.07.17	22	Construction of tuff tile street Malik Qasim and Rasheed Chukey wala Kuchi Abadi rail bazar Shurki	0.219
02.01.18	5	Construction of tuff tile street Haji Tahir Nawaz Ward No.8	0.233
02.01.18	8	Construction of RCC sewer Ajmal Dub Thanedar Ward No.8	0.082
Total			2.530

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

Non-production of record created doubts regarding legitimacy of expenditure of Rs 2.530 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that six files were missing at the time of special audit out of which four files are produced and remaining 2 files will be provided in next date of record verification. Further, the immoveable and moveable property register is available in original for verification. The reply was not acceptable as complete record alongwith MBs, bills and work completion certificates were not available. Further, immoveable and moveable property registers were not produced in support of reply.

DAC, in its meeting, held in September 2020, directed the CO MC Abdul Hakim to produce the complete record and to initiate proceedings under E & D Rules against responsables as required under rules. No progress was intimated till the finalization of Report.

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

[AIR Para: 21, 30]

1.2.5.2 Frauds / Misappropriations

1.2.5.2.1 Misappropriation of funds without identification of site of work - Rs 7.694 million

According to paragraph 4.5 of B & R Code, no payment should be made without detail measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check. Furthermore, according to rule 7.17 (b) of Departmental Financial Rules, all measurements recorded in measurement book shall be accurate with complete facts and figures with location and based on actual quantity of work done.

The CO, MC Abdul Hakim awarded works of Rs 7.694 million during 2017-19 but no location was identified for the work to be executed. It was also observed that measurements were recorded in the MB without mentioning of location of site of work and payments were misappropriated. **Annexure-B**

Audit is of the view that due to weak internal controls, the expenditure was shown incurred without location of site in any document including the MBs and the funds were misappropriated.

Misappropriation of funds resulted in loss of Rs 7.694 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that copies of site plans are available for verification. The reply was not acceptable as locations of site of work were not mentioned in the MBs. Furthermore, no record produced at the time of record verification.

DAC, in its meeting, held in September 2020, directed the Administrator MC Abdul Hakim to constitute an inquiry committee to probe into the matter and kept the para kept pending till outcome of inquiry. No progress was intimated till the finalization of Report.

Audit recommends Inquiry into the matter at appropriate level besides fixing of responsibility on the person(s) at fault.

[AIR Para: 40]

1.2.5.2.2 Misappropriation of funds by short working at site – Rs 32,250

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

The CO, MC Abdul Hakim misappropriated funds of Rs 32,250 during 2018-19 on accounts of expenditure of development work “Construction of soling near Janazgah Kachi Abadi Mohallah Sheikhanwala Ward No.12 Abdul Hakim”. The funds were misappropriated by payment of excess quantity than the actual execution of item “Providing and laying dry brick pavement / soling in street including sand cushion” Furthermore, measurement book was also not available in the office and actual payment was taken from the paid bill.

Audit is of the view that due to weak internal controls, funds were misappropriated by short working at site.

Misappropriation of funds resulted in loss of Rs 32,250.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the competent authority has approved the recovery from the available security of the concerned contractor, which will be deducted at the time of refund of security. The reply was not acceptable as neither any recovery nor any action was taken against the responsible of excess payment.

DAC, in its meeting, held in September 2020, the committee decided to keep the para pending for recovery within 30 days. No progress was intimated till the finalization of Report.

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

[AIR Para: 33]

1.2.5.2.3 Unauthorized dismantling of building and misappropriation of old material

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

The CO, MC Abdul Hakim dismantled the residential building situated in the premises of the office during 2017-18. The building was residential quarter of the Chief Officer. No history sheet of the building or property register of immovable properties was available in the office or produced to Audit. The building was neither got declared as dangerous nor approval for dismantling was obtained from the competent authority. No detail of building was available on the record. The detail of old material obtained from dismantling was also unknown. However, on the stock register of the Municipal Committee Abdul Hakim at page No.38 following items were entered as old material of CO quarter:

Sr. No.	Date of entry	Material detail	Quantity
1	28.07.17	Wood Baton (Balley)	63
2	28.07.17	Girder Iron	3
3	28.07.17	Doors	6
4	28.07.17	Windows	4
5	28.07.17	Sun lights (Roshan Dan)	3

The above stock register page was opened for entry of honor board of chairman office and entry of old material on this page was unjustified. Audit revealed that the entry has been made in urgency on the availability of space in the stock register. The old material was issued at the same time to security guard (Chowkidar) and closing balance was shown as nil without any justification. On physical inspection of old material the same was missing in the office. The detail of remaining dismantled material like bricks and tiles was also unknown. However, it was informed by the Sub-Engineer that cost of old material of the bricks, tiles and wood baton was adjusted in the development work "Construction and re-construction of office MC Abdul Hakim" in the Sub Head "Boundary Wall". Audit observed from the technically sanctioned estimate and paid bills of

the above schemes that incomplete dismantling of building was shown in the estimate against the sub-head boundary wall instead of separate head of dismantling of CO residence. The payment of dismantled building and recovery of cost of old material has not been made till the dates of Audit. Further, the record entries of dismantling of building were also not recorded in the measurement book despite the building was dismantled in July, 2017 or before. Hence the actual status of the building and old material i.e. actual quantity and quality was unknown and strengthening the doubt that the material was misappropriated.

Audit is of the view that due to weak internal controls, the building was dismantled without being declared as dangerous building and approval of authority and material was misappropriated.

Unauthorized dismantling of building and misappropriation of old material resulted in loss to the Government.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the scheme "Construction and renovation of office MC Abdul Hakim" was approved by the House and dismantling of residence of CO was the part of estimate. The dismantled building was declared as dangerous by the building inspector and the Chairman MC Abdul Hakim accorded the approval for dismantling of building in written. The reply was not acceptable as detail documentation of dismantling of building was not produced. Further, no authority / rule showing the competency of building inspector and Chairman MC to declare the dangerous building / dismantling of building was produced.

DAC, in its meeting, held in September 2020, the committee decided to re-verify the record of auction proceedings of dismantled material and directed the CO MC Abdul Hakim to provide the detail documentation of dismantling of building. No progress was intimated till the finalization of Report.

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

[AIR Para: 01]

1.2.5.3 Irregularities

1.2.5.3.1 Irregular administrative approval without rough cost estimate – Rs 40.193 million

According to rule 2.19 (i) of the West Pakistan Buildings and Roads Department Code, the application for administrative approval should be accompanied by such sketch plans, description and explanation of the necessity for the work as may be necessary. Furthermore, according to rule 5 (1) (2) of the Punjab Local Governments (Works) Rules, 2017, the Local Government Engineer shall prepare rough cost estimate on BDD-4, or as the case may be, on PC-I, before undertaking the work. For the preparation of rough cost estimate, the engineering staff shall inspect the site and workout the feasibility of the work through images or photographs of the site.

The Administration of MC Abdul Hakim gave administrative approval of the development schemes of Rs 40.193 million during 2017-18. The administrative approval was given without observing the availability of feasibility reports and rough cost estimates of the schemes on BDD-4. This revealed that the administrative approval was given without field inspection by the engineering staff. In absence of required documents, the grant of administrative approval was irregular. **Annexure-C**

Audit is of the view that due to weak internal controls, administrative approval was given without preparation of required record as justification for the feasibility of the schemes.

Violation of the rules resulted in irregular administrative approval of schemes of Rs 53.503 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that rough cost estimates were prepared before accord of administrative approval. The reply was not acceptable as no documents were produced at the time of record verification.

DAC, in its meeting, held in September 2020, kept the para pending till the production of rough cost estimates of the schemes. No progress was intimated till the finalization of Report.

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

[AIR Para: 05]

1.2.5.3.2 Unauthorized payment to tuff pavers without invoices of purchase from approved manufacturer and test reports - Rs 20.887 million

According to item 43 of chapter 10 of MRS, 1st Bi-Annual-2017 (1st January to 30th June) District Khanewal, rate with specification was given for providing and laying tuff pavers, having 7,000 PSI, crushing strength of approved manufacturer.

The CO, MC Abdul Hakim made payment of Rs 20.887 million during 2017-19 in the different development works for the item “providing and laying tuff pavers, having 7000 PSI, crushing strength of approved manufacturer etc. complete in all respect”. It was observed from the record that the invoices / bills for purchase of tuff paver from the approved manufacturer were not available. Furthermore, test reports for crushing strength of tiles used were also not available. Test reports for the works of tender date 27.07.2017 were available based on sample provided. The results based on provided sample were not acceptable as the sample was not independently collected from the field. Hence, payment to tuff paver was unauthorized in absence of test report and invoices.

Annexure-D

Audit is of the view that due to weak internal controls the payment was made without test reports and invoices / bills of purchases of tuff paver from the approved manufacturer.

Payment to contractor without test reports and invoices / bill of approved manufacturer of tuff paver resulted in unauthorized payment of Rs 20.887 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the files of works were not properly maintained due to non-availability of proper Head Clerk in Engineering branch and the contractor was not called for submission of tuff tile purchase invoices timely. However, notices to contractors were given for submission of purchase invoices of tuff tiles. The reply was not acceptable as neither purchase invoices nor independent test reports were shown in record verification.

DAC, in its meeting, held in September 2020, the committee directed the department to produce test reports and invoices of all schemes. In case of failure, recovery at 14 percent of cost of tiles may be made from the securities of the contractors. No progress was intimated till the finalization of Report.

Audit recommends provision of test reports and invoices / bills of approved manufacturer or recovery at 14 percent besides fixing of responsibility on the person(s) at fault.

[AIR Para: 8]

1.2.5.3.3 Irregular expenditure on POL of machinery and vehicles without meter reading and average consumption certificate – Rs 4.794 million

According to para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules, 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle.

The CO, MC Abdul Hakim incurred expenditure of Rs 4.794 million during January, 2017 to June, 2019 on account of POL for vehicles and machinery. The expenditure was incurred on POL despite the meters of the machinery were out of order and average consumption certificates for the period of 2016-19 were not available. The log books were not maintained properly and columns of meter reading were left blank. The POL was taken from the petrol pump which was situated at a reasonable distance of about 6 KM despite the availability of petrol pumps in the city area, which increased the operational cost of the MC. The expenditure of same vehicle was compared for different years and

observed that the monthly expenditure was increased in the subsequent years. Furthermore, it was observed that expenditure of Rs 3,790 was incurred from 18.09.2018 to 06.10.2018 on the POL of Jeep No. KWE-9949 despite the vehicle was out of order. **Annexure-E**

Audit is of the view that due to weak financial controls, expenditure was incurred without meter reading and average certificate from the competent authority.

Expenditure on POL despite the defective meters and non-availability of average certificate resulted in irregular expenditure of Rs 4.794 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that POL was consumed as per consumption certificate and meter of tractor No. 385, which was out of order, has been repaired. The POL was issued to Jeep No. 9949 for the purpose of maintenance of jeep. The POL was purchased from the petrol pump, which was away from office as no one was ready to give POL on credit. The reply was not acceptable as consumption certificate was not shown at the time of record verification and the expenditure on tractor without meter reading was not justified.

DAC, in its meeting, held in September 2020, the committee directed the Administrator to constitute a facts finding inquiry committee to probe into the matter and kept the para pending till outcome of inquiry. No progress was intimated till the finalization of Report.

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

[AIR Para: 29]

1.2.5.3.4 Doubtful award of tenders without competition - Rs 4.591 million

According to rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made

in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

The CO, MC Abdul Hakim awarded works of different development schemes of Rs 4.591 million during 2018-19 in doubtful manner. It was observed from the tender register that no bid was received from the contractors on the date of opening of tender. The CO also signed the tender register without entering any name of bidders. It was astonishing that the works were awarded to different contractors, showing complete tendering process in the files of the relevant works. Whole of this situation made the award of work doubtful. **Annexure-F**

Audit is of the view that due to weak internal controls, the work orders were issued despite no tender was opened on the date of opening of tenders.

Issuance of work order without receipt of bids on the tender date resulted in irregular award of works of Rs 4.591 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the tender register has been updated. The reply was not acceptable as no document was produced at the time of record verification and it was established that the works were awarded without competition.

DAC, in its meeting, held in September 2020, the committee decided to refer the case to the Secretary Local Governments for further necessary action against responsible. No progress was intimated till the finalization of Report.

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

[AIR Para: 10]

1.2.5.3.5 Unauthorized payment against the approved technical sanctioned estimate – Rs 2.768 million

According to clause 12 of the tender document, the contractor shall execute the whole and every part of work in the most substantial and workman like manner and both as regards materials and otherwise in every respect in strict accordance with the specifications.

The CO, MC Abdul Hakim made payment of Rs 2.768 million during 2017-19 on account of item which was executed against the specification approved in the technically sanctioned estimate for different works. The actual approved items was “P/L 9” R.C.C. pipe sewers molded with ditto cement concrete 1:1½:3 conforming to ASTM Specification C-76-79, Class II, including carriage of pipe from factory to site of work, lowering in trenches to correct alignment and grade, jointing with rubber ring, cutting pipes where necessary, testing, etc., complete” but payment of item “P/L 9” R.C.C. pipe, molded with cement concrete 1:1½:3, with spigot socket or collar joint, etc. including cost of reinforcement, conforming to B.S. 5911: Part I: 1981, Class "L" including carriage of pipe from factory to site of work, lowering in trenches to correct alignment and grade, jointing, cutting pipes where necessary, finishing and testing, etc., complete” was made. **Annexure-G**

Audit is of the view that due to weak internal controls item was executed and paid against the approved specification.

Execution of item against the approved technical sanctioned estimate resulted in irregular payment of Rs 2.768 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that it was a typing mistake of item nomenclature at the time of preparation of estimates and the authority approved the same mistakenly. The reply was not acceptable as no documentary evidence was shown at the time of record verification. Further, the item was executed and paid against the approved estimate.

DAC, in its meeting, held in September 2020, the committee decided to keep the para pending till the revision of estimates by the competent authority. No progress was intimated till the finalization of Report.

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

[AIR Para: 04]

1.2.5.3.6 Unauthorized award of works without additional performance security – Rs 1.432 million

According to rule 9 (9) (d) of the Punjab Local Governments (Works) Rules 2017, in case the rates of the lowest bid are equal to or less than 5% of the estimated cost, the lowest bidder shall be bound to deposit additional performance security from a scheduled bank from 5% to 10% within 15 days of issuance of notice.

The CO, MC Abdul Hakim awarded the works without obtaining of additional performance security of Rs 1.432 million during 2017-19. The rate of lowest bid was less than 5 percent of the estimated cost and the lowest bidder was bound to deposit additional performance security under rules, but the same was not received. **Annexure-H**

Audit is of the view that due to weak internal controls, work orders were issued without obtaining of performance security despite rate of lowest bid less than 5 percent.

Violation of rules resulted in unauthorized issuance of work order without additional performance security of Rs 1.432 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that additional performance security in the shape of CDR was received at the time of issuance of work order and was kept by the head clerk till completion of development scheme. The reply was not acceptable as no documentary evidence in support of reply was available.

DAC, in its meeting, held in September 2020, the committee decided to refer the case to the Secretary Local Governments for action against concerned engineer incharge and head clerk. No progress was intimated till the finalization of Report.

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

[AIR Para: 17]

1.2.5.3.7 Unauthorized payment of items without approval and rate analysis – Rs 0.102 million

According to rule 9(b) of the Punjab Local Government (Accounts) Rules 2017, the drawing and disbursing officer and payee of the pay, allowances, contingent expenditure, or any other expense shall be personally responsible for overcharge, fraud or misappropriation and shall be liable to make good that loss. Further, according to the Chief Engineer (HQ) Punjab Local Government Board Lahore technical sanction No. CE (HQ) PLGB TS/2017 of different dates; all codal formalities should be completed before making payment on competition basis / lowest market rate against Non-schedule items. The payment should be made as per actual work done according to quality and quantity.

The CO, MC Abdul Hakim made payment of Rs 0.102 million during 2017-18 on account of different items of development scheme “Construction and re-construction of office MC Abdul Hakim” through 1st running bill. The items were not approved in the estimate technically sanctioned by the authority or paid without approved market rate analysis by the competent authority after obtaining of competitive rates. **Annexure-I**

Audit is of the view that due to weak internal controls, unauthorized payment was made without approval of the competent authority.

Execution of items beyond the technical sanction and payment without approval of rates resulted in unauthorized payment of Rs 0.102 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that during execution of renovation work, some items were required which were executed at site on the directions of the competent authority. The reply was not acceptable as the work was executed at site without approval of the competent authority.

DAC, in its meeting, held in September 2020, the committee decided to refer the case to the Secretary Local Governments for action against concerned. No progress was intimated till the finalization of Report.

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

[AIR Para: 6]

1.2.5.4 Value for money and service delivery issues

1.2.5.4.1 Non-achievement of targets – Rs 129.947 million

According to rule 7 of PLG (Budget) Rules 2017, the collecting officer shall ensure timely recoveries against each demand.

The CO and MO (Finance), MC Abdul Hakim did not achieve the targets of revenue under various heads amounting to Rs 129.947 million as detailed below:

(Rupees in million)

Period	Targets of receipts as per budget book	Actual receipts shown in appropriation accounts	Less receipts
Jan.2017 To June-2017	99.141	64.608	34.534
July 2017 To June 2018	147.540	90.493	57.047
July 2018 To June 2019	99.846	61.480	38.366
Total			129.947

Due to inefficiency of the staff, targets of receipts were not achieved.

Non-achievement of targets resulted in loss of Rs 129.947 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the Municipal Committee Abdul Hakim has always tried its best to achieve the income targets as annually fixed but there is uncertainty / variations in most of income heads. The reply was not acceptable as the targets were not achieved as per approved budget.

DAC, in its meeting, held in September 2020, the committee decided to issue the displeasure to the administration of MC Abdul Hakim for non-achievement of targets and directed to submit detailed reply. No progress was intimated till the finalization of Report.

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

[AIR Para: 28]

1.2.5.4.2 Non-obtaining of mortgage deed of 20% saleable area - Rs 13.177 million

According to rule 42(i) of the Punjab Private Housing Schemes and Land Sub-Division Rules, 2010, a developer shall submit in the name of a TMA or a

Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works.

The CO, MC Abdul Hakim did not obtain mortgage deed of 20% saleable area amounting to Rs 13.177 million during 2017-19 from the developer of land sub-division “Jinnah Town”. On the other hand, the business of the land sub-division was running without approval and completion of formalities / requirements. The detail is as under:

(Rupees in million)					
Name of Land Sub-Division	Total area	Total saleable area	20% of saleable area	Rate per Marla (Rs.)	Value of land
Jinnah Town	61 Kanal 4 Marla	38 Kanal	7 Kanal 10 Marla	87,846	13.177
Total					13.177

Audit further observed that:

1. No certificate was obtained from the Revenue Department that land is not prone to flooding.
2. No certificate was obtained from the Revenue Department that the land is not notified by the Government for acquisition for any public purpose.
3. Certificate from relevant department that the land is locked because it is surrendered by an existing build up area or an approved housing scheme and separated from the built up area by physical barriers.
4. NOC was not obtained from the Environment Department.

Audit is of the view that due to weak internal controls the business of the land sub-division was running without approval and completion of requirements.

Non-compliance of rules resulted in non-obtaining of mortgage deed for the land of Rs 13.177 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the developer completed the development work before approval of scheme and there was no need to take mortgage deed. The

department accepted the irregularity as developer was allowed to start the business without fulfillment of legal requirements.

DAC, in its meeting, held in September 2020, the committee referred the case to the Secretary Local Governments for strict action against responsables who allowed illegal execution without approval. No progress was intimated till the finalization of Report.

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

[AIR Para: 18]

1.2.5.4.3 Non-recovery of penalty for non-completion of works within time limit - Rs 3.869 million

As per clause 2 of Condition of Contract, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the program of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date.

The CO, MC Abdul Hakim did not observe the time limits granted to the contractors during 2016-19. Contractors neither completed the work within time limit nor applied for time extension before the expiry period of work. Penalty at 10% amounting to Rs 3.869 million was required to be imposed due to non-completion of work within time limit. **Annexure-J**

Audit is of the view that due to weak internal controls, penalty for non-completion of works within time limit was not imposed.

Non-imposing of penalty for non-completion of work within time limit resulted in loss of Rs 3.869 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that fine shall be deducted from the security of same schemes after getting approval from competent authority and the same documentary evidence shall be provided later. The DDO admitted the recovery of fine from available securities.

DAC, in its meeting, held in September 2020, the committee directed the CO MC to recover the fine and get it re-verified within thirty days. No progress was intimated till the finalization of Report.

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

[AIR Para: 12]

1.2.5.4.4 Loss due to non-auctioning of shops after completion of lease period - Rs 3.222 million

According to rule 16 (2) (b) and (c) of the Punjab Local Government (Property) Rules 2003, the period of lease of immovable properties shall be up to five years at a time and the legal occupant shall be allowed the right of first refusal of the highest bid. Furthermore, according to condition No.1 of the agreement between lessee and TMA Kabirwala, the period of lease was five years w.e.f. 08.03.2006 to 07.03.2011.

The CO, MC Abdul Hakim did not re-auction 106 shops situated in Al-Makkah Shopping Center and Goshat Market Abdul Hakim despite less monthly rent and expiry of lease period. The monthly rent was less than the market based rent of Rs 3.222 million during 2018-19 due to non-auction of shops after expiry of lease period. It was observed from the record that the shops were given on lease at insignificant bids at the time of auction. The recovery of rent was continued after expiry of lease period at 10 % annual increase and 20% increase after five year. The monthly rate was much behind the market rates and Municipal Committee sustained loss. The record of shop No.1 of Al-Makkah Shopping Center and shop No.7 of Goshat Market was not available / produced.

Annexure-K

Audit is of the view that due to weak financial controls and malpractices of the department, the shops were auctioned at less monthly rent and non-auctioning after expiry of lease period kept much behind the market rent of shops.

Non-auction of shops despite expiry of lease period resulted in annual loss of Rs 3.222 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the re-auction of 106 shops is under progress. The market based rent was assessed for the area of shops and the same was forwarded to the District Rent Assessment Authority for approval. The reply was not acceptable as no progress has been made either by the Management of MC or by District Rent Assessment Committee.

DAC, in its meeting, held in September 2020, the committee kept the para pending for re-auction of shops and directed the CO MC to take up the matter through the Secretary Local Governments if the District Rent Assessment Committee failed to assess the rent as required under rules. No progress was intimated till the finalization of Report.

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

[AIR Para: 2]

1.2.5.4.5 Non-taking of action against the sub-leasing of shops - Rs 2.505 million

According to rule 16 (1) (a) of the Punjab Local Government (Property) Rules 2003, the immovable Property shall be given on lease through competitive bidding. Further, according to condition No. 10 of the agreement, the lessee will have no right to sub-lease the shop.

The CO, MC Abdul Hakim did not take any action against the sub-leasing of shops despite availability of documentary evidence in the record during 2017-19. The renters sub-leased the shops freely. It was revealed after discussion with the officials and public representatives that occupancy status of around 60 to 70 percent shops has been transferred by the renters to other peoples by taking

handsome amounts. Audit observed from the available record that 10 shops of Al-Makkah Shopping Center Abdul Hakim were sub-leased for Rs 2.505 million by the renters. **Annexure-L**

Audit is of the view that due to weak financial controls and malpractices of the department, the shops were illegally sub-leased by the renters after award of auctioned at less monthly rent.

Non-taking of action against the sub-leasing of shops resulted in illegal transfer / sale of occupancy status for Rs 2.505 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the monthly rent challans are being sent to the real tenant of the shops and the same has been deposited by the respective tenant regularly. The information regarding sub-leasing of shops by tenant was not in the knowledge of this office. However, the notices have been issued to the lessee for submission of affidavit regarding sub-leasing of shops to this office. If any tenant found to breach the contract agreement, the legal action will be taken accordingly. The reply was not acceptable as the tenants were sub-leased the shops and evidence of such transfer was available in the relevant files.

DAC, in its meeting, held in September 2020, the committee directed the Administrator to constitute an inquiry committee to further probe into the matter. No progress was intimated till the finalization of Report.

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

[AIR Para: 14]

1.2.5.4.6 Loss due to non-receipt of fee of land sub-division - Rs 2.307 million

According to rule 40 read with rule 45 (8) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall allow sub-division of a plot in an approved scheme a parcel of land which is less than one hundred kanal and shall prescribe appropriate sub division fee. Further, according

to Sr. No.9-F of notification of TMA Kabirwala (applicable in MC Abdul Hakim) map fee of land sub-division is Rs 500 per Marla.

The Administration of MC Abdul Hakim failed to get submitted the map / plan of land sub-division “Green City” situated at Kucha Khu road Abdul Hakim during 2017-19. The land sub-division was consisting of 92 Kanal and running its business since 2006, without submission of map / construction plan. The prescribed fee amounting to Rs 2.307 million was also not deposited by the developer of the land sub-division. The defunct TMA Kabirwala and MC Abdul Hakim took no appropriate action except launching of FIR on 19.11.2018. The FIR on the owners / developers after a period of 12 years was quite questionable as sale / purchase of plots may be completed without payment of fee causing loss to MC. The detail is as under:

(Rupees in million)

Name of land sub-division	Area of land (Marla)	75% saleable area (Marla)	Rate of land (Marla)	Total value of land	Detail of fee	Amount
Green City Kucha Khu road Abdul Hakim	1,840	1,380	0.088	161.637	Map fee (Rs 500 per Marla of saleable area)	0.690
					Conversion fee (1% of total value of land)	1.616
					Scrutiny fee	0.001
Total						2.307

Audit is of the view that due to weak internal controls no action was taken by the department despite the business of the land sub-division was running since 2006 without approval and payment of fee.

Non-submission of map and fee and non-fulfillment of other prescribed conditions of land sub-division resulted in loss of Rs 2.307 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the owner was paid Rs 13,500 in 2006-07 as initial scrutiny fee but developer did not start the work without any reason. When the Municipal Committee Abdul Hakim came into existence, the defunct MC Abdul Hakim issued notices to the developer and on non-receipt of reply, sealed the office of green city, registered FIR in the police station and requested the

Tehsildar to stop the sale / purchase in the land sub division. The reply was not acceptable as the business of the land sub-division was running since 2006-07 and MC did not take any action against the developer.

DAC, in its meeting, held in September 2020, kept the para pending till the outcome of the inquiry as the CO MC informed the committee that the matter is already in Anticorruption Department. No progress was intimated till the finalization of Report.

Audit recommends inquiry at appropriate level and action against concerned owners / developer of land sub-division besides fixing of responsibility on the person(s) at fault.

[AIR Para: 19]

1.2.5.4.7 Unauthorized approval of building plan of marriage hall and less recovery of conversion fee – Rs 1.779 million

According to rule 14 (C) of the, a City District Government or a Tehsil Municipal Administration shall not allow a person to use a property in an agricultural area for a purpose which is neither permitted nor permissible. It is clarified that the construction of Marriage hall or banquet hall was prohibited use of land in Agriculture area. Further according to rule 8 (b) (iii) read with rule 18 of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, marriage or banquet hall with a minimum plot size of four kanal was permissible uses of commercial land. A City District Government or a Tehsil Municipal Administration shall not grant permission to a person for a permissible land use unless the District Planning and Design Committee has examined and recommended such permission.

The CO and Chairman, MC Abdul Hakim on the recommendation of building inspector approved the building plan of “Shah Jahan Restaurant and Event Hall” during 2018-19. The building inspector recommended the approval of plan that restaurant was being constructed despite two bride rooms were available in the map and marriage hall was being constructed. The approval of such building was required to be given on examination and recommendation of District Planning and Design Committee. The building inspector charged the rate

of agriculture land for calculation of conversion fee despite the residential rate of land of Rs 0.088 million per Marla was available on the Kucha Khu road Abdul Hakim. The construction of marriage hall on the agriculture land was prohibited under rules. The less valuation of land resulted in loss of Rs 1.779 million on account of conversion fee.

Audit is of the view that due to weak internal controls, unauthorized approval was given for construction of building and fee was less recovered.

Unauthorized approval and less recovery of conversion fee resulted in loss of Rs 1.779 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the Shah Jahan Marriage Hall was constructed on agricultural land. Conversion fee was received as per Outline Development Plan. The reply was not acceptable as the construction of marriage hall on the agriculture land was prohibited and approval granted by the Chairman and CO without the recommendation of the District Planning and Design Committee was unauthorized.

DAC, in its meeting, held in September 2020, the committee directed the Administrator to probe into the matter and submit the report within 30 days and kept the para pending till receipt of report. No progress was intimated till the finalization of Report.

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

[AIR Para: 34]

1.2.5.4.8 Illegal establishment of land sub-divisions without fee deposit – Rs 1.547 million

According to rule 40 read with rule 45 (8) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall allow sub-division of a plot in an approved scheme a parcel of land which is less than one hundred kanal and shall prescribe appropriate sub

division fee. Further, according to Sr. No.9-F of notification of TMA Kabirwala (applicable in MC Abdul Hakim) map fee of land sub-division is Rs 500 per Marla.

The Administration of MC Abdul Hakim allowed the establishment of land sub-divisions without approval of plan and collection of prescribed fee of Rs 1.547 million during 2017-19. The detail is as under:

(Rupees in million)

Name of land sub-division	Area of land (Marla)	75% saleable area (Marla)	Per Marla rate of land (Rs.)	Total value of land	Detail of fee	Amount
Akbar City Multan road Abdul Hakim	580	435	73,205	42.459	Map fee (Rs 500 per Marla of saleable area)	0.218
					Conversion fee (1% of total value of land)	0.425
					Scrutiny fee	0.001
Ahmed Garden Kucha Khu road Abdul Hakim	720	540	87,846	63.249	Map fee (Rs 500 per Marla of saleable area)	0.270
					Conversion fee (1% of total value of land)	0.632
					Scrutiny fee	0.001
					Total	1.547

Audit is of the view that due to weak internal controls, no appropriate action was taken by the department for submission of plans and recovery of fee.

Illegal establishment of land sub-division and non-recovery of fee resulted in loss of Rs 1.547 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the owners of the land made an agreement with the developers and started the sale of land in Akbar City and Ahmed Garden. The MC Abdul Hakim registered an FIR against the developers and issued a letter to the Tehsildar for not to register the area for sale deed. The reply was not acceptable as legal formalities were not observed and prescribed fee was not recovered from the developers / owners.

DAC, in its meeting, held in September 2020, kept the para pending till the outcome of the inquiry as the CO MC informed the committee that the matter is already in Anticorruption Department. No progress was intimated till the finalization of Report.

Audit recommends corrective measures and recovery of fee besides fixing of responsibility on the person(s) at fault.

[AIR Para: 20]

1.2.5.4.9 Less recovery of auction price of advertisement fee – Rs 0.489 million

According to rule 7 of PLG (Budget) Rules 2017, the collecting officer shall ensure timely recoveries against each demand.

The MO (Finance), MC Abdul Hakim awarded the auction of collection rights of advertisement fee amounting to Rs 0.805 million on 05.09.2018 for the Financial Year 2018-19. The contractor did not pay the amount of agreement and after payment of Rs 0.398 million become defaulter and did not deposit remaining Rs 0.489 million. The administration of MC Abdul Hakim failed to recover the remaining amount of agreement. No appropriate actions were taken for recovery of remaining price of advertisement fee. The detail is as under:

(Rupees in million)		
Source of revenue	Particulars	Amount
Advertisement fee	Bid price	0.805
	10% Advance Income Tax	0.081
	Professional Tax	0.001
Total		0.887
Recovered		0.398
Balance		0.489

Audit is of the view that due to weak internal controls, the amount of agreement of advertisement fee was less recovered.

Less recovery of advertisement fee resulted in loss of Rs 488,580.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the legal action against the concerned is under

progress. The reply was not acceptable as auction price of advertisement fee was not recovered.

DAC, in its meeting, held in September 2020, the committee kept the para pending till complete recovery and decided to refer the case to the DPO Khanewal for lodging of FIR on submission of bogus cheques by the guaranter. Further, the committee directed the Administrator to look into the matter and submit report within 30 days. No progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 0.489 million from the concerned besides fixing of responsibility on the person(s) at fault.

[AIR Para: 35]

1.2.5.4.10 Unauthorized construction of buildings for educational use without payment of Government fee

According to rule 60(1) (e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of land use to educational or healthcare institutional use shall be ten percent of the value of the commercial land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

The CO MC Abdul Hakim did not take any action against the illegal buildings constructed in the jurisdiction of the MC for educational use. The CO issued notices to the concerned principals but failed to collect conversion fee from the concerned owners of buildings. No area of land was mentioned in the record. Hence the amount of conversion fee has not been calculated. **Annexure-M**

Audit is of the view that due to weak internal controls on the buildings, the buildings were constructed without approval of building plan as commercial buildings.

Construction of commercial buildings without payment of the Government fee resulted in loss to the Government.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the residential buildings were being converted into schools at various places and legal action against the concerned is under progress. However, a few of these schools have been closed and the conversion fees of 2 schools have been received. Notices have been issued to the remaining schools. The reply was not acceptable as no record was produced in support of reply.

DAC, in its meeting, held in September 2020, the committee decided to keep the para pending till complete recovery and regularization of illegal usage of residential buildings for commercial purpose. No progress was intimated till the finalization of Report.

Audit recommends regularization of illegal usage of residential buildings and recovery of conversion fee besides action against concerned, under intimation to Audit.

[AIR Para: 39]

1.2.5.5 Others

1.2.5.5.1 Hiding of dates of technical sanctions of works - Rs 46.731 million

According to rule 9 (2) of the Punjab Local Governments (Works) Rules 2017, after the administrative approval and technical sanction for the work is accorded, bid shall be invited with the prior approval of the Mayor or chairman by the Chief Officer or any other officer duly authorized by the Chairman or Mayor.

The CO, MC Abdul Hakim produced the record of development schemes executed during 2017-19 with hiding the dates of technical sanctions from the Audit scrutiny. The covering letters of technical sanctions given by the Chief Engineer (HQ) of Punjab Local Government Board Lahore were detached from the technically sanctioned estimate. Audit has doubt that the bids were invited before technical sanction. **Annexure-N**

Audit is of the view that due to weak internal controls the bids were invited before technical sanction.

Violation of rules resulted in irregular invitation of bidding process of works amounting to Rs 46.731 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the estimates were technical sanctioned by the Chief Engineer (PLGB) Lahore but the Chief Engineer provided no TS letter. The reply was not acceptable as record of technical sanctions was improperly maintained.

DAC, in its meeting, held in September 2020, the committee decided to refer the case to the Secretary Local Governments Punjab for issuance of directions to all concerned engineers for mentioning the dates of technical sanctions on TS estimates and the para kept pending till the production of letter and compliance. No progress was intimated till the finalization of Report.

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

[AIR Para: 15]

1.2.5.5.2 Unauthorized lump sum provision of development schemes in the budget - Rs 32.362 million

According to rule 34 (4) clause - C of the Punjab Local Governments (Budget) Rules 2017, the Budget shall not be approved by the House if, lump sum provisions are made in the budget and budget details cannot be explained.

During scrutiny of budget of Municipal Committee Abdul Hakeem, District Khanewal, it was observed that the budget was approved without detail of development projects and in the budget, lump sum provision of Rs 32.362 million was kept for development expenditure during the period from 02.01.2017 to 30.06.2019 in violation of above rules. The detail is as under:

(Rupees in million)	
Financial Year / Period	ADP New Schemes
02.01.2017 to 30.06.2017	5.580
2017-18	5.620
2018-19	21.162
Total	32.362

Audit is of the view that due to weak internal controls, lump sum provision for development projects was kept in the budget.

Violation of rules resulted in lump sum provision for development projects of Rs 32.362 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the process of identification and estimation of development schemes was not completed by the engineering branch at the time of preparation of budget for the next financial year and lump sum budget was allocated for development schemes and the competent authority / House approved the same. The CO MC Abdul Hakim admitted the irregularity that lump sum provisions were kept in the budget for development schemes.

DAC, in its meeting, held in September 2020, the committee decided to keep the para pending till the regularization from the competent authority. No progress was intimated till the finalization of Report.

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

[AIR Para: 22]

1.2.5.5.3 Non-maintenance of record of TTIP - Rs 10 million

According to para 9 under heading Finance Wing of the Government of Punjab LG & CD Department Directorate General (INSP. & MONT.) letter No.DG (I&M-Standing Committee-242/2014 dated 13.08.2014, the recovery of tax on transfer of immoveable property be compared with the record of Registrar of the Revenue Department to bring transparency in the departmental collection. The violations of these instructions shall be deemed as inefficiency and misconduct attracting proceedings against delinquents under the provisions of PEEDA Act, 2006.

The MO (Finance), MC Abdul Hakim realized an amount of Rs 10 million on account of TMA share from Tax on Transfer of Immoveable Property (TTIP) for the period from January -2017 to June-2019. But important record like registry, rate of area for property, mutation and cost of malba etc. was not maintained / produced for audit scrutiny to ascertain appropriateness of the applicability of the rates viz. value of land per Marla / acre and nature of land whether commercial or residential. Furthermore, MO (Finance) did not compare the recovery of Rs 10 million with the record of Registrar of the Revenue Department on account of tax on transfer of immoveable property and transparency in the departmental collection was not ensured. There were chances of leakage of revenue in absence of such record. The detail is as under:

(Rupees in million)		
Sr. No.	Period	Recovery of I.P Tax
1	Jan to June 2017	1.809
2	July 17 to June 2018	3.810
3	July 2018 to June 2019	4.381
	Total	10.000

Audit is of the view that due to weak internal controls, MC authorities did not ensure production / maintenance of record and receipts were not compared with the Revenue Department.

Violation of the Government instructions resulted in non-maintenance and non-reconciliation of receipts of Rs 10 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the reconciliation was not made due to non-corporation of Revenue Department. The reply was not acceptable as record of TTIP was also not maintained for scrutiny.

DAC, in its meeting, held in September 2020, the committee directed the Administrator to constitute an inquiry committee to further probe into the matter within 30 days and kept the para pending till the outcome of inquiry committee. No progress was intimated till the finalization of Report.

Audit recommends production of record of receipts duly reconciled with the Revenue Department besides fixing of responsibility on the person(s) at fault.

[AIR Para: 26]

1.2.5.5.4 Unauthorized expenditure without revised administrative approval – Rs 1.085 million

According to rule 5 (17) of the Punjab Local Governments (Works) Rules 2017, in case the site of work or nomenclature is changed, fresh administrative approval shall be obtained from the respective Development Committee.

The CO, MC Abdul Hakim made payment of Rs 1.085 million during 2017-19 on account of work “Renovation of Chief Officer Residence MC Abdul Hakim” without obtaining of revised administrative approval from the Development Committee of the MC. The scope of work was consisting of three sub heads, renovation of residence, gate and gate pillar and boundary wall. The scope of work was changed in execution of work and all the expenditure was incurred on the renovation of residence without revised administrative approval.

Audit is of the view that due to weak internal controls, execution and payment was made beyond the administrative approval.

Payment beyond the administrative approval resulted in irregular expenditure of Rs 1.085 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the Chairman accorded the revised administrative approval. The reply was not acceptable as no documentary evidence was shown in record verification.

DAC, in its meeting, held in September 2020, the committee decided to refer the case to the Administrator for submission of complete report and kept the para pending till compliance. No progress was intimated till the finalization of Report.

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

[AIR Para: 16]

1.2.5.5.5 Loss due to deterioration of assets without utilization – Rs 750,000

According to rule 2 (n) (iv) of the Punjab Local Governments (Accounts) Rules 2017, financial irregularity includes loss of local government money or property owing to fraud, negligence, or misappropriation.

During physical inspection of disposal No.02 of MC Abdul Hakim, it was observed that three garbage containers were kept in open air without any use. Audit asked from the sanitary inspector about the containers. He informed that total 5 numbers containers were received from the defunct TMA Kabirwala for CO Unit Abdul Hakim and were not being used due to non-availability of lifter. The value of 5 containers was around Rs 750,000. Audit asked for record of containers, but the same was not maintained / produced to Audit. Neither the record of assets (moveable / immoveable) was maintained nor any stock taking was conducted by the chairman and the House was never informed about the position. Furthermore, no record of property such as the property carried forward

from TMA to MC, property received during transition, property distributed, and property disposed was on record. Moreover, the record of property as required under rule 5 of the Punjab Local Government (Property) Rules 2018 was not maintained.

Audit is of the view that due to weak internal controls, containers were kept in the open air for deterioration instead of proper arrangement for utilization.

Deterioration of assets without utilization resulted in loss of Rs 750,000.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the garbage containers are not required in MC Abdul Hakim due to non-availability of garbage container lifter. The reply was not acceptable as the Government property was deteriorating without any utilization.

DAC, in its meeting, held in September 2020, the committee directed the CO MC to shift the containers at suitable MC where the same can be utilized and kept the para pending till the compliance. No progress was intimated till the finalization of Report.

Audit recommends corrective measures to save the assets besides fixing of responsibility on the person(s) at fault.

[AIR Para: 31]

1.2.5.5.6 Excess payment of bricks due to payment without test reports - Rs 522,232

According to Chapter 7 (Brickwork) item 1, remarks column of MRS, issued by Finance Department, composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used.

The CO, MC Abdul Hakim did not deduct Rs 522,232 during 2017-19 on account of brick work in the different development schemes of brick pavement despite no test report of bricks was produced / available in the record. In absence

of test reports, the quality of bricks, its size and crushing strength was not ensured. **Annexure-O**

Audit is of the view that due to weak internal controls the rate of bricks was not reduced despite non-availability of test reports.

Non-deduction of rate of bricks resulted in loss of Rs 522,232.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the quality control tests were not mandatory for development works costing less than Rs 10 million. The reply was not acceptable as full rates were paid without test reports of brick work.

DAC, in its meeting, held in September 2020, the committee directed the Administrator to constitute a technical inspection committee to verify the quality of bricks at sites and kept the para pending till production of report by the technical inspection committee supervised by the Administrator. No progress was intimated till the finalization of Report.

Audit recommends production of test reports or recovery from the concerned besides fixing of responsibility on the person(s) at fault.

[AIR Para: 11]

1.2.5.5.7 Doubtful difference of income between appropriation accounts and record of general bus stand - Rs 77,000

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

During scrutiny of appropriation accounts for the Financial Year 2017-18 and record of income of general bus stand of Municipal Committee Abdul Hakeem, District Khanewal, it was observed that there was a difference of Rs 77,000 between appropriation accounts and register of bus stand collection fee. The detail is as under:

(Rupees in million)

Period	Income of general bus stand fee as per Appropriation Account	Income of general bus stand fee as per register of GBS	Difference
2017-18	3.359	3.436	0.077

Audit is of the view that due to weak financial controls, revenue of the general bus stand was not reconciled by the authorities.

Difference of income between appropriation accounts and register of bus stand resulted in misrepresentation of books of accounts and may cause loss of Rs 77,000.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that there was misclassification of income in appropriation accounts of 2017-18. However, there is no change in total annual income. The reply was not acceptable as no documentary evidence was shown in record verification.

DAC, in its meeting, held in September 2020, the committee decided to keep the para pending till re-verification of record. No progress was intimated till the finalization of Report.

Audit recommends corrective measures to ensure presentation of fair value of incomes besides fixing of responsibility on the person(s) at fault.

[AIR Para: 38]

1.2.5.5.8 Non-maintenance of record of expenditure by the DDOs

According to rule 23 (1) of the Punjab Local Governments (Conduct of Business) Rules, 2017, the authority mentioned below shall exercise the financial powers of category of officer indicated against each in accordance with Second Schedule, Part-1 (Powers Common to all Departments) in the Delegation of Financial Powers Rules, 2016 of the Government of the Punjab.

Mayor or Chairman	Full powers
Chief Officer	Category 1 officer
Municipal Officer	Category II officer
District Officer	Category II officer

During scrutiny of accounts of Municipal Committee Abdul Hakeem, District Khanewal, it was observed that DDO wise accounts were not maintained and DDOs were not well performing their functions. Different DDOs of MC Abdul Hakeem withdrew Rs 88.840 million on account of different expenditure during January, 2017 to June, 2019 without maintenance of cash book, vouched accounts, payment record and reconciliation of expenditure with the accounts officer. The detail is given below:

(Rupees in million)

Period	Expenditure			
	Salary	Non Salary	Development	Total
Jan.2017 To June-2017	10.016	3.323	0	13.339
July 2017 To June 2018	21.894	16.870	30.988	38.764
July 2018 To June 2019	17.449	19.289	17.299	36.737
	Total			88.840

Audit is of the view that due to weak internal controls vouched accounts of withdrawals was not maintained and expenditure was not reconciled with the accounts officer.

Non-compliance of the Government rules resulted in doubtful expenditure of Rs 88.840 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the cash books were not maintained due to non-opening of bank accounts of DDOs. The reply was not acceptable as DDOs did not maintain the cash book, vouched accounts, payment record and reconciliation of expenditure with the accounts officer.

DAC, in its meeting, held in September 2020, the committee directed the Administrator to issue show cause notices to all the DDOs for non-maintenance of separate record and kept the para pending till the outcome of notices. No progress was intimated till the finalization of Report.

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

[AIR Para: 25]

1.2.5.5.9 Charging of expenditure without observing Chart of Accounts

According to rule 8 (1) of the Punjab Local Governments (Accounts) Rules 2017, the Accounts shall be maintained in the Forms or as prescribed by Auditor General of Pakistan in APPM and Book of Forms. Moreover, according to rule 16 (a) of the Punjab Local Governments (Accounts) Rules 2017, the Accounts Officer shall maintain accounts of the Local Government on the Chart of Accounts.

During scrutiny of accounts of MC Abdul Hakeem, it was observed that the appropriation accounts were prepared without observing the chart of accounts prescribed by the Auditor General of Pakistan for expenditure of Rs 52.103 million during 2017-18. The function classification was missing in the appropriation accounts. Furthermore, financial accounts for the period of Jan to June, 2017 were not prepared. The detail is as under:

(Rupees in million)

Period	Expenditure		
	Salary	Non-Salary	Total Non-Development
Jan.2017 to June-2017	10.016	3.323	13.339
July 2017 to June 2018	21.894	16.870	38.764
Total			52.103

Audit is of the view that due to weak internal controls, chart of accounts prescribed by the Auditor General of Pakistan was not observed.

Violation of rules resulted in mis-presentation of books of accounts for expenditure of Rs 52.103 million.

The matter was reported to the PAO / CO MC Abdul Hakim in February, 2020. The CO replied that the appropriation accounts shall be prepared by observing the chart of accounts as prescribed by the Auditor General of Pakistan in future. The CEO admitted the irregularity.

DAC, in its meeting, held in September 2020, the committee decided to keep the para pending till regularization from the competent authority. No progress was intimated till the finalization of Report.

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

[AIR Para: 24]

Annexures

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

Jan-17 to June-19	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	85.333	66.016	(19.317)	-22.64%
Non-salary	162.680	23.722	(138.958)	-85.42%
Development	117.864	48.284	(69.580)	-59.03%
Sub Total	365.877	138.022	(227.855)	-62.28%
Receipts	289.480	189.778	(99.702)	-34.44%

Annexure-B**[Para: 1.2.5.2.1]****Misappropriation of funds without identification of site of work - Rs 7.694 million****(Rupees in million)**

Date of tender	Sr. No.	Name of work	Amount TS	Amount of work order
27.07.17	12	Construction of tuff tile soling Ward No.6 Abdul Hakim	2.000	2.000
27.07.17	13	Construction of tuff tile soling Ward No.6 Abdul Hakim	1.500	1.496
27.07.17	18	Construction of tuff tile soling sewer line ward No.8 Abdul Hakim	2.000	1.999
26.09.17	4	Construction of tuff tile Ward No.06 Abdul Hakim	0.400	0.344
26.09.17	5	Construction of tuff tile Ward No.07 Abdul Hakim	0.500	0.435
26.09.17	6	Construction of drain Ward No.10 Abdul Hakim	0.100	0.090
12.04.18	3	Construction of RCC manhole covers MC Abdul Hakim	0.075	0.074
02.01.18	1	Construction and repair of manhole, gully grating PCC emergency work MC Abdul Hakim	0.179	0.179
02.01.18	2	Construction of RCC sewer Ward No.10	0.111	0.111
02.01.18	3	Construction and repair of RCC sewer Ward No.7	0.129	0.129
02.01.18	4	Construction of RCC sewer Ward No.8	0.259	0.258
02.01.18	7	Construction of tuff tile and soling Ward No.5	0.096	0.095
02.01.18	10	Construction of tuff tile and RCC sewer Ward No.3	0.155	0.155
02.01.18	11	Construction of RCC sewer, tuff tile and soling resolving Ward No.9 and 10	0.250	0.250
02.01.18	13	Construction of brick pavement Ward No.1 and Ward No.4	0.079	0.079
		Total		7.694

Annexure-C

[Para: 1.2.5.3.1]

Irregular administrative approval without rough cost estimate – Rs 40.193 million

(Rupees in million)

Date of tender	Sr. No.	Name of work	Amount
27.07.17	2	Construction of tuff tile committee park Abdul Hakim	0.200
27.07.17	3	Construction of soling basti Habibabad and basti Mubarakabad Ward No.2 Abdul Hakim	1.000
27.07.17	4	Construction of soling drain Muslim town, Qaisar Town and Chak Ashiq Hiraj Ward No.2	1.000
27.07.17	5	Construction of tuff tile, sewer, and soling street Ch. Iqbal wali Inayat Town, Afzal Town and Karkhan Dogran Ward No.3 Abdul Hakim	1.000
27.07.17	6	Construction of tuff tile and soling and sewer street ch. Khushi wali and Afzal Town Ward No.3	1.000
27.07.17	8	Construction of sewer line soling and tuff tile old sabzi mandi Rail Bazar Ward No. 5	1.000
27.07.17	9	Construction of sewer line soling and tuff tile Jinnah Colony Ward No. 5 and New Sabzi Mandi Kucha Khu road Abdul Hakim	0.600
27.07.17	10	Construction of tuff tile Janj Ghar, street Khadim Keradia wali Mohallah Kuchi Abadi Wali Ward No.5 Abdul Hakim	0.700
27.07.17	11	Construction of tuff tile Christian colony Ward No.5 Abdul Hakim	0.700
27.07.17	14	Construction of sewer and soling street Masjid Bilal Rehman Town Ward No.7 Abdul Hakim	0.490
27.07.17	16	Construction of sewer and soling street Qari Waheed Haji Riaz Ward No.8 Abdul Hakim	0.242
27.07.17	17	Construction of tuff tile street Afzal Sargana wali Ward No.8 Abdul Hakim	1.258
27.07.17	19	Construction of sewer and tuff tile street opposite Hameed tyre shop Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	0.300
27.07.17	20	Construction of soling street Haji Khichi and Master Khalid Mohallah Farooq-e-Azam Ward No.9	0.350
27.07.17	21	Construction of tuff tile street Master Ali Sher wali Ward No.9 Abdul Hakim	0.750
27.07.17	22	Construction of tuff tile street Ch. Saeed Wali Ward No.9 Abdul Hakim	0.600
27.07.17	23	Construction of sewer and tuff tile street Rana Shoq Gul Muhammad Bhatti etc. wasti Bahawalpur Ward No.10 Abdul Hakim	1.000
27.07.17	24	Construction of sewer line and tuff tile street Ch. Manzoor and M. Iqbal Wali Basti Bahawalpur Ward No.10 Abdul Hakim	1.000
27.07.17	25	Construction of sewer line and soling Mohallah Eid Gah Ward No.11 Abdul Hakim	0.760
27.07.17	26	Construction of tuff tile Mohallah Sultania Ward No.11 Abdul Hakim	0.692
27.07.17	27	Construction of tuff tile street Yasin Saeed etc Ward No.11 Abdul Hakim	0.548
27.07.17	28	Construction of soling Khu Gunday Wala Ward No.12 Abdul Hakim	0.275
27.07.17	29	Construction of soling Khu Gunday Wala Ward No.12 Abdul Hakim	0.275
27.07.17	30	Construction of soling street Sajjad Advocate Nawan Shehar Ward No.12	0.275

Date of tender	Sr. No.	Name of work	Amount
27.07.17	31	Construction of soling Basti Noor Pur Ward No.12 Abdul Hakim	0.275
27.07.17	32	Construction of soling Basti Attari Ward No.12 Abdul Hakim	0.275
27.07.17	33	Construction of tuff tile soling and sewer line Mohallah Eid Gah Ward No.12 Abdul Hakim	0.625
26.09.17	1	Construction of tuff tile, street Shahbaz NADRA wali Ward No.8 Abdul Hakim	0.300
26.09.17	2	Construction of tuff tile soling street pahoran wali and Ch. Akram Ward No.8 Abdul Hakim	0.500
26.09.17	3	Construction of tuff tile street M. Aslam Wali Mohallah Eid Gah Ward No.6 Abdul Hakim	0.250
26.09.17	4	Construction of tuff tile Ward No.06 Abdul Hakim	0.400
26.09.17	5	Construction of tuff tile Ward No.07 Abdul Hakim	0.500
26.09.17	6	Construction of drain Ward No.10 Abdul Hakim	0.100
26.09.17	7	Construction of tuff tile Chah Ali Chappa Ward No.3 Abdul Hakim	0.200
26.09.17	8	Construction of soling street Malik Riaz Wali Ward No.3 Abdul Hakim	0.150
26.09.17	9	Construction of soling Chak Ali Chappa Ward No.3 Abdul Hakim	0.100
26.09.17	10	Repair maintenance and renovation of office MC and construction of toilets MC Abdul Hakim	0.700
27.12.17	2	Construction of tuff tile, street Ch.Iqbal Sahoo Wali, Ward No.2 Abdul Hakim	0.500
27.12.17	3	Construction of tuff tile, street Umer Din Dogar, Basti Karkhana Dogran and street Tariq Waheed wali, Ward No.3 Abdul Hakim	0.500
27.12.17	4	Construction of soling and tuff tile Master Muhammad Zafar Sial, Chah Dairi Wala and Oad Colony Ward No.4 Abdul Hakim	0.500
27.12.17	5	Construction of tuff tile street Khalid wali old Sabzi Mandi Ward No.5 Abdul Hakim	0.500
27.12.17	6	Construction of tuff tile street Masji Al-Faridia and Saeed Chattha Ward No.6 Abdul Hakim	0.500
27.12.17	7	Construction of sewer street Malik Sharif Muhammad Hussain Sahu Ward No.7 Abdul Hakim	0.500
27.12.17	8	Construction of sewer and tuff tile street Ghulam Mahi-ud-Din Shiekh Shoiab Abid Electrician Ibrahim Laboratory Ward No.8 Abdul Hakim	0.500
27.12.17	10	Construction of sewer main street Qutab Pur Basti Ward No.10 Abdul Hakim	0.500
27.12.17	11	Construction of sewer and tuff tile street Master Waryam Mukhtar Hussain and Allah Ditta Ward No.11 Abdul Hakim	0.500
27.12.17	12	Construction of sewer street Asif Mochi Master Shafi Haji Aslam Ward No.12 Abdul Hakim	0.500
12.04.18	1	Construction of tuff tile Haji Fakhar Iqbal to M. Ramza Qasai Mohallah Rehmania Chak Shraja opposite Dr. Abdul Sattar and sewer line Chah Okanwala	0.500
12.04.18	2	Resoling of street Mughlanwali Mohallah Mughalabad construction of soling street Muhammad Iqbal Arrian Basti Nizamabad street Gujran wali	0.500
12.04.18	3	Construction of RCC manhole covers MC Abdul Hakim	0.075
12.04.18	4	Construction of soling Mubarakabad Habibabad Ward No.2 Abdul Hakim	0.200
12.04.18	5	Construction of tuff tile street behind hakim Shamsulhaq rail bazaar Ward No.5 Abdul Hakim	0.074
12.04.18	6	Construction of sewer line street behind Ramzan Bazar Ward No.5 Abdul Hakim	0.017

Date of tender	Sr. No.	Name of work	Amount
12.04.18	7	Construction of sewer line street Usman Bhatti wali Ward No.6 Abdul Hakim	0.116
12.04.18	8	Construction of sewer line street Sabri Masjid Wali Ward No.8 Abdul Hakim	0.095
12.04.18	9	Construction of sewer line street Anwar Gagarna wali Ward No.6 Abdul Hakim	0.050
12.04.18	10	Construction of sewer street Chak Sharaja Ward No.10 Abdul Hakim	0.039
12.04.18	11	Construction of sewer street Subtain Bhatti wali Ward No.10 Abdul Hakim	0.104
12.04.18	12	Construction of sewer line street behind Rana Shoq wali Ward No.10 Abdul Hakim	0.102
12.04.18	13	Construction of sewer line street Yousaf Machi Wali Ward No.12 Abdul Hakim	0.117
24.04.18	1	Construction of soling from Zahoor Park to Govt Girls Primary School Kachi Aabadi Ali Chappa Ward No. 3 Abdul Hakeem	0.342
24.04.18	2	Construction of soling and drain street khokhran wali shakeel and Younis Kachi Abadi Shah Kareem Ward No. 3 Abdul Hakeem	0.600
24.04.18	3	Construction of TST over link mettle road from kacha khoh road to kachi abadi Shah kareem Ward No. 3 Abdul Hakeem	0.296
24.04.18	4	Construction of tuff tile street Rajian Wali Kuchi Abadi Ali Chappa Ward No.3 Abdul Hakim	0.211
24.04.18	5	Construction of Tuff Tiles Old Sabzi Mandi Plot Kachi Abadi, Rail Bazar Sharki Ward No.5	0.521
24.04.18	6	Construction of Sewer Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem	0.431
24.04.18	7	Construction of Sewer Rail Bazar to Street Arshad Dehi Bhale Wala Kachi Abadi, Rail Bazar Gharbi Ward No. 8, Abdul Hakeem.	0.087
24.04.18	8	Construction of Tuff Title Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem	0.461
24.04.18	9	Construction of Soling Near Janaza Gah, Kachi Abadi, Mohallah sheikhanwala, Ward No.12	0.280
24.04.18	10	Construction of Tuff Tile Street Muhammad Zafar Kachi Abadi Shirazabad, Ward No.4	0.120
24.04.18	11	Construction of Tuff Tile Street Muhammad Ilyas Gil, Kachi Abad Shirazabad, Ward No.4	0.100
24.04.18	12	Construction of Tuff Tile Street Ayob Oad and Jamia Masjid Muhammadi Ahle Hadees Wali, Kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	0.400
24.04.18	13	Construction of Boundary Wall at Gate at Khursheedia Park , Kachi Abadi, Mohallah Sheikhan Wala, Ward No. 6, Abdul Hakeem.	0.687
24.04.18	14	Earth Filling Khurshidia Park Kachi Abadi, Mohallah Sheikhanwala Ward No. 6 Abdul Hakeem.	0.480
24.04.18	15	Construction of Jogging Track in Khurshidia Park, Kachi Abadi, Mohallah Sheikhanwala, Ward No.6	0.571
24.04.18	16	Construction of Tuff Tile Front of Khurshida Park, Kachi Abadi, Mohallah Sheikhanwala, Ward No. 6, Abdul Hakeem.	0.212
24.04.18	17	Construction of Tuff Tile Street Mehr Ashraf Theraj along metal road, Kachi Abadi Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	0.500
24.04.18	18	Construction of Mosque at office Municipal Committee Abdul Hakim	0.890
24.04.18	19	Construction of Soling Street Cooperative Bank Kachi Abadi, Rail Bazar Sharqi, Ward No.7	0.209

Date of tender	Sr. No.	Name of work	Amount
24.04.18	20	Construction of Soling Street Behind office Municipal Committee Abdul Hakeem, kachi Abadi, Rail Bazar Gharbi, Ward No.7	0.271
24.04.18	21	Tuff Tile behind Police Chowki, Kachi Abadi, Rail Bazar Sharqi, Ward No. 7, Abdul Hakeem.	0.751
24.04.18	22	Construction of tuff tiles street Malik Qasim and Rasheed Chukey Wala Kuchi Abadi Rail Bazar Shurqi Ward No.7 Abdul Hakim	0.219
24.04.18	23	Construction of Soling and Sewer Street Sheikh Shahid and Ch. Sajid Wali, Kachi Abadi Chah Dairy Wala, Ward No. 4, Abdul Hakeem.	0.200
24.04.18	24	Construction of Sewer Line and Tuff Tile, House Chahudry Burten Store to Ch. Maqsood, Haji Malik Maqbool Ibraheem Lab and Ch. Shareef, Kachi Abadi Rail Bazar Gharbi, Ward No.8	1.450
24.04.18	25	Construction of Tuff Tile and Sewer Line Street Yaseen Oad Wali, kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	0.600
24.04.18	26	Construction of Soling Drain Street Mukhtar Wali, Kachi Abadi, Chah Dairy Wala, Ward No.4	0.273
24.04.18	27	Construction of Tuff Tile Street Yousal, Bao Ehsan Wali, Kachi Abadi, Ghreebabad, Ward No.4	0.425
24.04.18	28	Construction of sewer near bypass phatak and near general bus stand Abdul Hakim Kachi Abadi Sherazabad Ward No.4 Abdul Hakim	0.727
24.04.18	29	Construction of Sewer Line and Tuff Tile Ch. Jan Shahzad Kachi Abadi, Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	0.500
		Total	40.193

Annexure-D**[Para: 1.2.5.3.2]****Unauthorized payment of tuff pavers without invoices of purchase from approved manufacturer and test reports - Rs 20.887 million****(Amount in rupees)**

Tender date	Sr. No.	Name of work	Specifications of item	Quantity	Rate per Sft.	Amount
27.07.17	1	Construction of tuff tile, soling and sewer line Basti Nizamabad and Chak Waraichan, Ward No.1 Abdul Hakim	Tuff tile 60 mm	2,100	94.45	198,345
27.07.17	2	Construction of tuff tile committee park Abdul Hakim	Tuff tile 60 mm	1,444	94.45	136,386
27.07.17	5	Construction of tuff tile, sewer, and soling street Ch. Iqbal wali Inayat Town, Afzal Town and Karkhan Dogran Ward No.3 Abdul Hakim	Tuff tile 60 mm	6,077	94.45	573,973
27.07.17	6	Construction of tuff tile and soling and sewer street ch. Khushi wali and Afzal Town Ward No.3 Abdul Hakim	Tuff tile 60 mm	6,861	94.45	648,021
27.07.17	9	Construction of sewer line soling and tuff tile Jinnah Colony Ward No. 5 and New Sabzi Mandi Kucha Khu road Abdul Hakim	Tuff tile 60 mm	2,615	94.45	246,987
27.07.17	10	Construction of tuff tile Janj Ghar, street Khadim Keradia wali Mohallah Kuchi Abadi Wali Ward No.5 Abdul Hakim	Tuff tile 60 mm	6,861	94.45	648,021
27.07.17	11	Construction of tuff tile Christian colony Ward No.5 Abdul Hakim	Tuff tile 60 mm	5,790	94.45	546,866
27.07.17	12	Construction of tuff tile soling Ward No.6 Abdul Hakim	Tuff tile 60 mm	16,128	94.45	1,523,290
27.07.17	13	Construction of tuff tile soling Ward No.6 Abdul Hakim	Tuff tile 60 mm	11,320	94.45	1,069,174
27.07.17	17	Construction of tuff tile street Afzal Sargana wali Ward No.8	Tuff tile 60 mm	10,367	94.45	979,163
27.07.17	18	Construction of tuff tile soling sewer line ward No.8 Abdul Hakim	Tuff tile 60 mm	16,746	94.45	1,581,660
27.07.17	19	Construction of sewer and tuff tile street opposite Hameed tyre shop Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	Tuff tile 60 mm	1,124	94.45	106,162
27.07.17	21	Construction of tuff tile street Master Ali Sher wali Ward No.9	Tuff tile 60 mm	6,540	94.45	617,703
27.07.17	22	Construction of tuff tile street Ch. Saeed Wali Ward No.9	Tuff tile 60 mm	4,861	94.45	459,121
27.07.17	23	Construction of sewer and tuff tile street Rana Shoq Gul Muhammad Bhatti etc. wasti Bahawalpur Ward No.10 Abdul Hakim	Tuff tile 60 mm	4,532	94.45	428,047
27.07.17	24	Construction of sewer line and tuff tile street Ch. Manzoor and M. Iqbal Wali Basti Bahawalpur Ward No.10 Abdul Hakim	Tuff tile 60 mm	4,116	94.45	388,756
27.07.17	26	Construction of tuff tile Mohallah Sultania Ward No.11	Tuff tile 60 mm	6,451	94.45	609,297
27.07.17	27	Construction of tuff tile street Yasin Saeed etc	Tuff tile 60	4,439	94.45	419,264

Tender date	Sr. No.	Name of work	Specifications of item	Quantity	Rate per Sft.	Amount
		Ward No.11	mm			
27.07.17	33	Construction of tuff tile soling and sewer line Mohallah Eid Gah Ward No.12 Abdul Hakim	Tuff tile 60 mm	5,121	90.00	460,890
26.09.17	1	Construction of tuff tile, street Shahbaz NADRA wali Ward No.8	Tuff tile 60 mm	2,142	94.45	202,312
26.09.17	3	Construction of tuff tile street M. Aslam Wali Mohallah Eid Gah Ward No.6 Abdul Hakim	Tuff tile 60 mm	2,600	94.45	245,570
26.09.17	4	Construction of tuff tile Ward No.06 Abdul Hakim	Tuff tile 60 mm	3,690	94.45	348,521
26.09.17	5	Construction of tuff tile Ward No.07 Abdul Hakim	Tuff tile 60 mm	4,121	94.45	389,228
26.09.17	7	Construction of tuff tile Chah Ali Chappa Ward No.3 Abdul Hakim	Tuff tile 60 mm	1,719	94.45	162,360
26.09.17	10	Repair maintenance and renovation of office MC and construction of toilets MC Abdul Hakim	Tuff tile 60 mm	634	94.95	60,198
27.12.17	2	Construction of tuff tile, street Ch.Iqbal Sahoo Wali, Ward No.2	Tuff tile 50 mm	4,716	83.85	373,300
27.12.17	3	Construction of tuff tile, street Umer Din Dogar, Basti Karkhana Dogran and street Tariq Waheed wali, Ward No.3 Abdul Hakim	Tuff tile 50 mm	4,782	83.85	400,971
27.12.17	4	Construction of soling and tuff tile Master Muhammad Zafar Sial, Chah Dairi Wala and Oad Colony Ward No.4 Abdul Hakim	Tuff tile 50 mm	2,638	83.85	218,849
27.12.17	5	Construction of tuff tile street Khalid wali old Sabzi Mandi Ward No.5 Abdul Hakim	Tuff tile 50 mm	4664	83.85	391,076
27.12.17	6	Construction of tuff tile street Masji Al-Faridia and Saeed Chattha Ward No.6 Abdul Hakim	Tuff tile 50 mm	4,437	83.85	370,282
12.04.18	1	Construction of tuff tile Haji Fakhar Iqbal to M. Ramza Qasai Mohallah Rehmania Chak Shraja opposite Dr. Abdul Sattar and sewer line chah Okanwala	Tuff tile 50 mm	2,037	84.80	172,738
12.04.18	5	Construction of tuff tile street behind hakim Shamsulhaq rail bazar Ward No.5 Abdul Hakim	Tuff tile 50 mm	660	83.85	55,341
24.04.18	5	Construction of Tuff Tiles Old sabzi Mandi Plot Kachi Abadi, Rail Bazar Sharki Ward No. 5, Abdul Hakeem	Tuff tile 50 mm	5,060	84.80	429,088
24.04.18	8	Construction of Tuff Tile Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5	Tuff tile 50 mm	4,416	84.80	374,477
24.04.18	10	Construction of Tuff Tile Street Muhammad Zafar Kachi Abadi Shirazabad, Ward No. 4, Abdul Hakeem	Tuff tile 50 mm	1,129	84.80	95,739
24.04.18	11	Construction of Tuff Tile Street Muhammad Ilyas Gil, Kachi Abad Shirazabad, Ward No. 4, Abdul Hakeem	Tuff tile 50 mm	983	84.80	83,358
24.04.18	12	Construction of Tuff Tile Street Ayob Oad and Jamia Masjid Muhammadi Ahle Hadees Wali, Kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	Tuff tile 50 mm	3,317	84.80	281,282
24.04.18	15	Construction of Jogging Track in Khurshidia Park, Kachi Abadi, Mohallah Sheikhanwala, Ward No. 6, Abdul Hakeem.	Tuff tile 50 mm	3,496	84.80	296,461

Tender date	Sr. No.	Name of work	Specifications of item	Quantity	Rate per Sft.	Amount
24.04.18	16	Construction of Tuff Tile Front of Khurshida Park, Kachi Abadi, Mohallah Sheikhhanwala, Ward No. 6, Abdul Hakeem.	Tuff tile 60 mm	2,039	95.90	195,492
24.04.18	17	Construction of Tuff Tile Street Mehr Ashraf Theraj, along metal road, Kachi Abadi Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	Tuff tile 50 mm	3,372	84.80	285,946
24.04.18	21	Tuff Tile behind Police Chowki , Kachi Abadi, Rail Bazar Sharqi, Ward No. 7, Abdul Hakeem.	Tuff tile 50 mm	6,709	84.80	568,923
24.04.18	24	Construction of Sewer Line and Tuff Tile, House Chahudry Burten Store to Ch. Maqsood, Haji Malik Maqbool Ibraheem Lab and Ch. Shareef, Kachi Abadi Rail Bazar Gharbi, Ward No. 8, Abdul Hakeem.	Tuff tile 50 mm	9,920	84.80	841,216
24.04.18	25	Construction of Tuff Tile and Sewer Line Street Yaseen Oad Wali, kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	Tuff tile 50 mm	4,114	84.80	348,867
24.04.18	27	Construction of Tuff Tile Street Yousal, Bao Ehsan Wali, Kachi Abadi, Ghreebabad, Ward No. 4, Abdul Hakeem	Tuff tile 50 mm	3,956	84.80	335,469
24.04.18	29	Construction of Sewer Line and Tuff Tile Ch. Jan Shahzad Kachi Abadi, Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	Tuff tile 50 mm	2,010	84.80	170,448
02.01.18	7	Construction of tuff tile and soling Ward No.5	Tuff tile 50 mm	260	83.85	21,801
02.01.18	10	Construction of tuff tile and RCC sewer Ward No.3	Tuff tile 50 mm	985	83.85	82,592
02.01.18	11	Construction of RCC sewer, tuff tile and soling resoling Ward No.9 and 10	Tuff tile 60 mm	1,031	94.45	97,378
02.01.18	15	Construction of tuff tile street Faisal Wali Mohallah Eid Gah Ward No.12	Tuff tile 50 mm	363	83.85	30,396
08.09.18	1	Construction of tuff tile street Karim Bux Chak Sheraja Ward No.9	Tuff tile 60 mm	3,818	95.90	366,146
08.09.18	2	Construction of tuff tile house Arshad Ali Shamsi to Masjid Nawan Shehar Ward No.12	Tuff tile 60 mm	2,511	95.90	240,805
08.09.18	3	Construction of tuff tile street Naeem Qureshi Chak Sheraja Ward No.10	Tuff tile 60 mm	750	95.90	71,925
08.09.18	4	Construction of tuff tile near Zaraye Bank Chak Sheraja Ward No.10	Tuff tile 60 mm	1,650	95.90	158,235
08.09.18	5	Construction of tuff tile and re-tuff tile and sewer line street Bashiran Bibi Lady Councilor rail bazar Ward No.8	Tuff tile 60 mm	589	95.90	56,485
29.07.17	2	Construction of tuff tile soling street pahoran wali and Ch. Akram Ward No.8 Abdul Hakim	Tuff tile 60 mm	4,473	94.45	422,475
		Total				20,886,876

Annexure-E**[Para: 1.2.5.3.3]****Irregular expenditure on POL of machinery and vehicles without meter reading and average consumption certificate – Rs 4.794 million****(Amount in rupees)**

F. Y.	voucher No.	Date	Vehicle/Machinery	Invoice No.	Name of Supplier	Nature	Amount
2016-17	12	04.02.17	Jetting		Ghousia Petroleum Service		17,052
2016-17	12	14.03.17	Jetting		Ghousia Petroleum Service	Diesel	22,738
2016-17	6	04.04.17	Jetting		Ghousia Petroleum Service	Diesel	26,784
2016-17	16	04.05.17	Jetting	107	Ghousia Petroleum Service	Diesel	30,492
2016-17	5	31.05.17	Jetting	115	Ghousia Petroleum Service	Diesel	38,962
2017-18	11	11.07.17	Jetting	121	Ghousia Petroleum Service	Diesel	34,902
2017-18	21	08.08.17	Jetting	126	Ghousia Petroleum Service	Diesel	34,692
2017-18	10	31.08.17	Jetting	138	Ghousia Petroleum Service	Diesel	36,840
2017-18	20	30.09.17	Jetting	145	Ghousia Petroleum Service	Diesel	36,846
2017-18	16	01.11.17	Jetting	149	Ghousia Petroleum Service	Diesel	37,766
2017-18	4	06.12.17	Jetting	154	Ghousia Petroleum Service	Diesel	36,624
2017-18	17	01.01.18	Jetting	160	Ghousia Petroleum Service	Diesel	37,245
2017-18	17	03.02.18	Jetting	167	Ghousia Petroleum Service	Diesel	37,050
2017-18	22	02.03.18	Jetting	171	Ghousia Petroleum Service	Diesel	40,950
2017-18	20	09.04.18	Jetting	188	Ghousia Petroleum Service	Diesel	48,240
2017-18	19	08.05.18	Jetting	193	Ghousia Petroleum Service	Diesel	46,295
2018-19	2		Jetting	197	Ghousia Petroleum Service	Diesel	44,352
2018-19	4		Jetting		Ghousia Petroleum Service	Diesel	46,186
2018-19	25		Jetting	5	Ghousia Petroleum Service	Diesel	37,435
2018-19	9	09-03-18	Jetting	7	Ghousia Petroleum Service	Diesel	36,800
2018-19	7	10-01-18	Jetting	12	Ghousia Petroleum Service	Diesel	36,932

F. Y.	voucher No.	Date	Vehicle/Machinery	Invoice No.	Name of Supplier	Nature	Amount
2018-19	37	2/11/18`	Jetting	20	Ghousia Petroleum Service	Diesel	34,760
2018-19	12	12-04-18	Jetting	30	Ghousia Petroleum Service	Diesel	27,624
2018-19	15	01-05-19	Jetting	34	Ghousia Petroleum Service	Diesel	31,668
2018-19	31	03-06-19	Jetting	46	Ghousia Petroleum Service	Diesel	29,389
2018-19	37	03-09-19	Jetting	54	Ghousia Petroleum Service	Diesel	31,567
2018-19	16	04-01-19	Jetting	64	Ghousia Petroleum Service	Diesel	38,624
2018-19	18	05-02-19	Jetting		Ghousia Petroleum Service	Diesel	34,684
2018-19	19	05-02-19	Jetting		Ahmad Petroleum	Diesel	4,784
2018-19	8	06-11-19	Jetting	6	Ahmad Petroleum	Diesel	34,674
2016-17	15	04.05.17	Jeep KWE 9949		Ghousia Petroleum Service	Petrol	18,445
2016-17	1	01.06.17	Jeep KWE 9949	118	Ghousia Petroleum Service	petrol	9,072
2017-18	8	11.07.17	Jeep KWE 9949	119	Ghousia Petroleum Service	petrol	10,192
2017-18	25	08.08.17	Jeep KWE 9949	130	Ghousia Petroleum Service	petrol	14,944
2017-18	8	08.09.17	Jeep KWE 9949	139	Ghousia Petroleum Service	petrol	4,266
2017-18	18	30.09.17	Jeep KWE 9949	143	Ghousia Petroleum Service	petrol	10,234
2017-18	20	01.11.17	Jeep KWE 9949	148	Ghousia Petroleum Service	petrol	14,288
2017-18	3	06.12.17	Jeep KWE 9949	153	Ghousia Petroleum Service	petrol	16,705
2017-18	15	01.01.18	Jeep KWE 9949	158	Ghousia Petroleum Service	petrol	10,994
2017-18	16	03.02.18	Jeep KWE 9949	169	Ghousia Petroleum Service	petrol	12,674
2017-18	24	02.03.18	Jeep KWE 9949	174	Ghousia Petroleum Service	petrol	12,040
2017-18	16	09.04.18	Jeep KWE 9949	189	Ghousia Petroleum Service	petrol	17,081
2017-18	16	05.05.18	Jeep KWE 9949	196	Ghousia Petroleum Service	petrol	13,185
2017-18	24	06.06.18	Jeep KWE 9949	nil	Ghousia Petroleum Service	petrol	15,232
2018-19	8		Jeep KWE 9949	2	Ghousia Petroleum Service	Petrol	16,464
2018-19	24		Jeep KWE 9949		Ghousia Petroleum Service	Petrol	14,740
2018-19	7	09-03-18	Jeep KWE 9949	8	Ghousia Petroleum Service	Petrol	14,571
2018-19	4	10-01-18	Jeep KWE 9949	16	Ghousia Petroleum Service	Diesel	14,212
2016-17	13	04.02.17	Sucker		Ghousia Petroleum	Diesel	20,196

F. Y.	voucher No.	Date	Vehicle/Machinery	Invoice No.	Name of Supplier	Nature	Amount
					Service		
2016-17	13	14.03.17	Sucker		Ghousia Petroleum Service	Diesel	23,660
2016-17	5	04.04.17	Sucker		Ghousia Petroleum Service	Diesel	31,806
2016-17	14	04.05.17	Sucker		Ghousia Petroleum Service	Diesel	30,492
2016-17	4	31.05.17	Sucker	114	Ghousia Petroleum Service	Diesel	37,268
2017-18	7	11.07.17	Sucker	122	Ghousia Petroleum Service	Diesel	36,564
2017-18	22	08.08.17	Sucker	127	Ghousia Petroleum Service	Diesel	36,344
2017-18	11	31.08.17	Sucker	137	Ghousia Petroleum Service	Diesel	35,244
2017-18	17	30.09.17	Sucker	142	Ghousia Petroleum Service	Diesel	35,244
2017-18	16	01.11.17	Sucker	150	Ghousia Petroleum Service	Diesel	39,408
2017-18	2	07.12.17	Sucker	152	Ghousia Petroleum Service	Diesel	38,368
2017-18	16	01.01.18	Sucker	159	Ghousia Petroleum Service	Diesel	35,472
2017-18	20	03.02.18	Sucker		Ghousia Petroleum Service	Diesel	40,755
2017-18	21	02.03.18	Sucker	170	Ghousia Petroleum Service	Diesel	39,000
2017-18	19	09.04.18	Sucker	186	Ghousia Petroleum Service	Diesel	46,230
2017-18	20	08.05.18	Sucker	194	Ghousia Petroleum Service	Diesel	45,310
2018-19	5		Sucker	200	Ghousia Petroleum Service	Diesel	46,368
2018-19	6		Sucker		Ghousia Petroleum Service	Diesel	44,039
2018-19	26		Sucker	3	Ghousia Petroleum Service	Diesel	34,754
2018-19	48		Sucker		Ghousia Petroleum Service		4,270
2018-19	8	09-03-18	Sucker	11	Ghousia Petroleum Service	Diesel	32,200
2018-19	8	10-01-18	Sucker	15	Ghousia Petroleum Service	Diesel	30,415
2018-19	34	2/11/18	Sucker	19	Ghousia Petroleum Service	Diesel	36,930
2018-19	11	12-04-18	Sucker	29	Ghousia Petroleum Service	Diesel	32,228
2018-19	16	01-05-19	Sucker	35	Ghousia Petroleum Service	Diesel	29,406
2018-19	32	03-09-19	Sucker	45	Ghousia Petroleum Service	Diesel	32,655
2018-19	38	03-09-19	Sucker	55	Ghousia Petroleum Service	Diesel	34,832

F. Y.	voucher No.	Date	Vehicle/Machinery	Invoice No.	Name of Supplier	Nature	Amount
2018-19	17	04-01-19	Sucker	61	Ghousia Petroleum Service	Diesel	40,896
2018-19	20	05-02-19	Sucker		Ghousia Petroleum Service	Diesel	33,488
2018-19	21	05-02-19	Sucker		Ahmad Petroleum	Diesel	7,176
2018-19	11	06-11-19	Sucker	8	Ahmad Petroleum	Diesel	32,185
2016-17	11	04.02.17	Tractor 240 KWE 3374		Ghousia Petroleum Service	Diesel	23,300
2016-17	10	14.03.17	Tractor 240 KWE 3374		Ghousia Petroleum Service	Diesel	21,172
2016-17	4	04.04.17	Tractor 240 KWE 3374		Ghousia Petroleum Service	Diesel	25,947
2016-17	17	04.05.17	Tractor 240 KWE 3374	110	Ghousia Petroleum Service	Diesel	32,186
2016-17	3	01.06.17	Tractor 240 KWE 3374	117	Ghousia Petroleum Service	Diesel	29,899
2017-18	9	11.07.17	Tractor 240 KWE 3374	124	Ghousia Petroleum Service	Diesel	33,240
2017-18	24	08.08.17	Tractor 240 KWE 3374	128	Ghousia Petroleum Service	Diesel	35,518
2017-18	13	31.08.17	Tractor 240 KWE 3374	131	Ghousia Petroleum Service	Diesel	38,448
2017-18	21	30.09.17	Tractor 240 KWE 3374	143	Ghousia Petroleum Service	Diesel	38,440
2017-18	18	01.11.17	Tractor 240 KWE 3374	147	Ghousia Petroleum Service	Diesel	39,408
2017-18	6	07.12.17	Tractor 240 KWE 3374	155	Ghousia Petroleum Service	Diesel	41,856
2017-18	19	01.01.18	Tractor 240 KWE 3374	161	Ghousia Petroleum Service	Diesel	3,485
2017-18	19	03.02.18	Tractor 240 KWE 3374	166	Ghousia Petroleum Service	Diesel	40,758
2017-18	23	02.03.18	Tractor 240 KWE 3374	177	Ghousia Petroleum Service	Diesel	42,900
2017-18	18	09.04.18	Tractor 240 KWE 3374	187	d0	Diesel	45,727
2017-18	16	02.05.18	Tractor 240 KWE 3374	192	Ghousia Petroleum Service	Diesel	44,325
2017-18	17	08.05.18	Tractor 240 KWE 3374	192	Ghousia Petroleum Service	Diesel	45,310
2017-18	25	06.06.18	Tractor 240 KWE 3374	199		Diesel	43,388
2018-19	1	07-11-18	Tractor 240 KWE 3374		Ghousia Petroleum Service	Diesel	48,333
2018-19	28		Tractor 240 KWE 3374	4	Ghousia Petroleum Service	Diesel	443,354
2018-19	11	09-03-18	Tractor 240 KWE 3374	9	Ghousia Petroleum Service	Diesel	36,800
2018-19	6	10-01-18	Tractor 240 KWE 3374	17	Ghousia Petroleum Service	Diesel	32,587
2018-19	35	2/11/18	Tractor 240 KWE 3374	22	Ghousia Petroleum Service	Diesel	33,674
2018-19	13	12-04-18	Tractor 240	28	Ghousia Petroleum	Diesel	29,926

F. Y.	voucher No.	Date	Vehicle/Machinery	Invoice No.	Name of Supplier	Nature	Amount
			KWE 3374		Service		
2018-19	34	03-09-19	Tractor 240 KWE 3374	44	Ghousia Petroleum Service	Diesel	32,326
2018-19	40	03-09-19	Tractor 240 KWE 3374	52	Ghousia Petroleum Service	Diesel	32,655
2018-19	19	04-01-19	Tractor 240 KWE 3374	66	Ghousia Petroleum Service	Diesel	39,760
2018-19	22	05-02-19	Tractor 240 KWE 3374		Ghousia Petroleum Service	Diesel	32,292
2018-19	23	05-02-19	Tractor 240 KWE 3374		Ahmad Petroleum	Diesel	8,372
2018-19	9	06-11-19	Tractor 240 KWE 3374	2	Ahmad Petroleum	Diesel	30,990
2016-17	10	04.02.17	Tractor 385 KWJ 1002		Ghousia Petroleum Service	Diesel	3,830
2016-17	9	14.03.17	Tractor 385 KWJ 1002		Ghousia Petroleum Service	Diesel	24,444
2016-17	6	04.04.17	Tractor 385 KWJ 1002		Ghousia Petroleum Service	Diesel	33,480
2016-17	13	04.05.17	Tractor 385 KWJ 1002		Ghousia Petroleum Service	Diesel	31,340
2016-17	2	01.06.17	Tractor 385 KWJ 1002	116	Ghousia Petroleum Service	Diesel	33,880
2017-18	10	11.07.17	Tractor 385 KWJ 1002	123	Ghousia Petroleum Service	Diesel	30,331
2017-18	23	08.08.17	Tractor 385 KWJ 1002	128	Ghousia Petroleum Service	Diesel	35,435
2017-18	12	31.08.17	Tractor 385 KWJ 1002	134	Ghousia Petroleum Service	Diesel	36,045
2017-18	19	30.09.17	Tractor 385 KWJ 1002	141	Ghousia Petroleum Service	Diesel	36,045
2017-18	19	01.11.17	Tractor 385 KWJ 1002	146	Ghousia Petroleum Service	Diesel	32,840
2017-18	5	06.12.17	Tractor 385 KWJ 1002	156	Ghousia Petroleum Service	Diesel	34,880
2017-18	18	01.01.18	Tractor 385 KWJ 1002	161	Ghousia Petroleum Service	Diesel	36,358
2017-18	18	03.02.18	Tractor 385 KWJ 1002	165	Ghousia Petroleum Service	Diesel	42,614
2017-18	20	02.03.18	Tractor 385 KWJ 1002	176	Ghousia Petroleum Service	Diesel	43,875
2017-18	17	09.04.18	Tractor 385 KWJ 1002	185	Ghousia Petroleum Service	Diesel	47,737
2017-18	18	08.05.18	Tractor 385 KWJ 1002	195	Ghousia Petroleum Service	Diesel	47,280
2017-18	23	06.06.18	Tractor 385 KWJ 1002	198	Ghousia Petroleum Service	Diesel	47,380
2018-19	3		Tractor 385 KWJ 1002		Ghousia Petroleum Service	Diesel	50,548
2018-19	27		Tractor 385 KWJ 1002	6	Ghousia Petroleum Service	Diesel	41,909
2018-19	10	09-03-18	Tractor 385 KWJ 1002	10	Ghousia Petroleum Service	Diesel	34,500

F. Y.	voucher No.	Date	Vehicle/Machinery	Invoice No.	Name of Supplier	Nature	Amount
2018-19	5	10-01-18	Tractor 385 KWJ 1002	14	Ghousia Petroleum Service	Diesel	27,155
2018-19	36	2/11/18`	Tractor 385 KWJ 1002	18	Ghousia Petroleum Service	Diesel	30,414
2018-19	14	12-04-18	Tractor 385 KWJ 1002	31	Ghousia Petroleum Service	Diesel	31,077
2018-19	17	01-05-19	Tractor 385 KWJ 1002	32	Ghousia Petroleum Service	Diesel	33,930
2018-19	18	01-05-19	Tractor 385 KWJ 1002	33	Ghousia Petroleum Service	Diesel	27,144
2018-19	33	03-09-19	Tractor 385 KWJ 1002	43	Ghousia Petroleum Service	Diesel	38,094
2018-19	36	03-06-19	Tractor 385 KWJ 1002	53	Ghousia Petroleum Service	Diesel	30,476
2018-19	18	04-01-19	Tractor 385 KWJ 1002	65	Ghousia Petroleum Service	Diesel	36,352
2018-19	24	05-02-19	Tractor 385 KWJ 1002		Ghousia Petroleum Service	Diesel	29,900
2018-19	25	05-02-19	Tractor 385 KWJ 1002		Ahmad Petroleum	Diesel	5,980
2018-19	12	06-11-19	Tractor 385 KWJ 1002	4	Ahmad Petroleum	Diesel	37,115
			Total				4,794,263

Annexure-F**[Para: 1.2.5.3.4]****Doubtful award of tenders without competition - Rs 4.591 million****(Rupees in million)**

Tender date	No. of tender opened as per file	No. of tender opened as per tender register	Sr. No.	Name of work	Amount
24.04.18	File not produced	0	4	Construction of tuff tile street Rajian Wali Kuchi Abadi Ali Chappa Ward No.3	0.211
24.04.18	2	0	6	Construction of Sewer Street Umer Arhti, Khalid and Haji Ali Akbar wali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem	0.431
24.04.18	3	0	8	Construction of Tuff Title Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem	0.461
24.04.18	2	0	13	Construction of Boundary Wall at Gate at Khursheedia Park , Kachi Abadi, Mohallah Sheikhan Wala, Ward No. 6, Abdul Hakeem.	0.687
24.04.18	6	0	21	Tuff Tile behind Polic Chowki, Kachi Abadi, Rail Bazar Sharqi, Ward No. 7, Abdul Hakeem.	0.751
24.04.18	2	0	24	Construction of Sewer Line and Tuff Tile, House Chahudry Burten Store to Ch. Maqsood, Haji Malik Maqbool Ibraheem Lab and Ch. Shareef, Kachi Abadi Rail Bazar Gharbi, Ward No. 8, Abdul Hakeem.	1.450
24.04.18	2	0	25	Construction of Tuff Tile and Sewer Line Street Yaseen Oad Wali, kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	0.600
				Total	4.591

Annexure-G

[Para: 1.2.5.3.5]

Unauthorized payment against the approved technical sanctioned estimate – Rs 2.768 million

(Amount in rupees)

Name of work	MB No. & Page	Qty	Rate per Rft.	Amount
Construction of sewer and soling street Qari Waheed Haji Riaz Ward No.8 Abdul Hakim		333.5	336.75	112,306
Construction of sewer and tuff tile street opposite Hameed tyre shop Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	217/1-7	193	336.75	64,993
Construction of sewer and tuff tile street Rana Shoq Gul Muhammad Bhatti etc. wasti Bahawalpur Ward No.10 Abdul Hakim	212/88-92	133	336.75	44,788
Construction of sewer line and tuff tile street Ch. Manzoor and M. Iqbal Wali Basti Bahawalpur Ward No.10 Abdul Hakim	108/31	325	336.75	109,444
Construction of sewer line and soling Mohallah Eid Gah Ward No.11 Abdul Hakim	108/24	380	336.75	127,965
Construction of tuff tile soling and sewer line Mohallah Eid Gah Ward No.12 Abdul Hakim	216/93-97	71.5	336.75	24,078
Construction of tuff tile, soling and sewer line Basti Nizamabad and Chak Waraichan, Ward No.1 Abdul Hakim	108/75-80	676.5	336.75	227,811
Construction of soling sewer line along Abadi Od colony Sherazabad Ward No.4	212/73-77	302.5	336.75	101,867
Construction of sewer and soling street Masjid Bilal Rehman Town Ward No.7	217/52	194	336.75	65,330
Construction of sewer street Malik Sharif Muhammad Hussain Sahu Ward No.7	218/95-97	618	349	215,682
Construction of sewer and tuff tile street Ghulam Mahi-ud-Din Shiekh Shoiab Abid Electrician Ibrahim Laboratory Ward No.8 Abdul Hakim	108/90-92	669	349	233,132
Construction of sewer main street Qutab Pur Basti Ward No.10 Abdul Hakim	218/70-72	607	349	211,843
Construction of sewer street Asif Mochi Master Shafi Haji Aslam Ward No.12 Abdul Hakim	218/73-74	637	349	222,313
Construction of tuff tile Haji Fakhar Iqbal to M. Ramza Qasai Mohallah Rehmania Chak Shraja opposite Dr. Abdul Sattar and sewer line chah Okanwala	108/64-67	396	352.2	139,471
Resoling of street Mughlanwali Mohallah Mughalabad construction of soling street Muhammad Iqbal Arrian Basti Nizamabad street Gujran wali	212/78	480	352.2	169,056
Construction of sewer line street Usman Bhatti wali Ward No.6 Abdul Hakim	218/78-79	149	352.2	52,478
Construction of sewer line street Sabri Masjid Wali Ward No.8 Abdul Hakim	218/79-81	141	352.2	49,660
Construction of sewer line street Anwar Gagarna wali Ward No.6 Abdul Hakim	218/86-88	79	352.2	27,824
Construction of sewer street Chak Sharaja Ward No.10 Abdul Hakim	218/90-91	48	352.2	16,906
Construction of sewer street Subtain Bhatti wali Ward No.10 Abdul Hakim	218/85-86	119	352.2	41,912
Construction of sewer line street behind Rana Shoq wali Ward No.10 Abdul Hakim	218/83-84	120	352.2	42,264
Construction of sewer line street Yousaf Machi Wali Ward No.12 Abdul Hakim	218/88-90	152	352.2	53,534

Name of work	MB No. & Page	Qty	Rate per Rft.	Amount
Construction of RCC sewer Ward No.10	212/50-53	152	349	53,048
Construction and repair of RCC sewer Ward No.7	212/62-66	79	349	27,571
Construction of RCC sewer Ward No.8	212/66-69	240	336.75	80,820
Construction of tuff tile and RCC sewer Ward No.3	212/35-38	91	349	31,759
Construction of sewer near bypass phatak and near general bus stand Kuchi Abadi Sherzabad Ward No.4 Abdul Hakim	108/39-42	623	352.2	219,421
Total				2,767,276

Annexure-H

[Para: 1.2.5.3.6]

Unauthorized award of works without additional performance security – Rs 1.432 million

(Amount in rupees)

Tender date	Sr. No.	Name of work	Estimated cost	Name of bidder	Bid received below on estimated cost (Percent)	Additional performance security
26.09.17	1	Construction of tuff tile, street Shahbaz NADRA wali Ward No.8 Abdul Hakim	300,000	Sajid Iqbal	9	27,000
26.09.17	2	Construction of tuff tile soling street pahoran wali and Ch. Akram Ward No.8 Abdul Hakim	500,000	Rana M. Ashraf	7.01	35,050
26.09.17	3	Construction of tuff tile street M. Aslam Wali Mohallah Eid Gah Ward No.6 Abdul Hakim	250,000	Hafiz Junaid	11.99	25,000
26.09.17	4	Construction of tuff tile Ward No.06 Abdul Hakim	400,000	Hafiz Junaid	13.99	40,000
26.09.17	5	Construction of tuff tile Ward No.07 Abdul Hakim	500,000	Javaid Iqbal	13	50,000
26.09.17	6	Construction of drain Ward No.10 Abdul Hakim	100,000	M. Iqbal	10	10,000
26.09.17	7	Construction of tuff tile Chah Ali Chappa Ward No.3 Abdul Hakim	200,000	M. Akmal Nonari	7.11	14,220
26.09.17	8	Construction of soling street Malik Riaz Wali Ward No.3 Abdul Hakim	150,000	Asif Nonari	23.3	15,000
26.09.17	9	Construction of soling Chak Ali Chappa Ward No.3 Abdul Hakim	100,000	M. Asif	25	10,000
26.09.17	10	Repair maintenance and renovation of office MC and construction of toilets MC Abdul Hakim	700,000	Rehmat & Co.	15	70,000
24.04.18	1	Construction of soling from Zahoor Park to GGPS Kachi Aabadi Ali Chappa Ward No. 3 Abdul Hakeem	342,000	Muhammad Shafiq Dhudhi	19.5	34,200
24.04.18	2	Construction of soling and drain street khokhran wali shakeel and Younis Kachi Abadi Shah kareem Ward No. 3 Abdul Hakeem	600,000	Allah Bukhsh Nonary	20.2	60,000
24.04.18	5	Construction of Tuff Tiles Old sabzi Mandi Plot Kachi Abadi, Rail Bazar Sharki Ward No. 5, Abdul Hakeem	521,000	Umer Hayyat	16.11	52,100
24.04.18	6	Construction of Sewer Street	431,000	Rao Aamir Haneef	13	43,100

Tender date	Sr. No.	Name of work	Estimated cost	Name of bidder	Bid received below on estimated cost (Percent)	Additional performance security
		Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem				
24.04.18	7	Construction of Sewer Rail Bazar to Street Arshad Dehi Bhale Wala Kachi Abadi, Rail Bazar Gharbi Ward No. 8, Abdul Hakeem	87,000	Nasir Iqbal	16	8,700
24.04.18	8	Construction of Tuff Title Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem	461,000	Rao Aamir Haneef	13.99	46,100
24.04.18	9	Construction of Soling Near Janaza Gah, Kachi Abadi, Mohallah sheikhanwala, Ward No. 12, Abdul Hakeem	280,000	Asif Noonari	15.86	28,000
24.04.18	10	Construction of Tuff Tile Street Muhammad Zafar Kachi Abadi Shirazabad, Ward No. 4, Abdul Hakeem	120,000	Rana Zahid & Co	9.789	11,747
24.04.18	11	Construction of Tuff Tile Street Muhammad Ilyas Gil, Kachi Abad Shirazabad, Ward No. 4, Abdul Hakeem	100,000	Nasir Iqbal	13	10,000
24.04.18	12	Construction of Tuff Tile Street Ayob Oad and Jamia Masjid Muhammadi Ahle Hadees Wali, Kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem,	400,000	Javed Iqbal	6.786	27,144
24.04.18	13	Construction of Boundary Wall at Gate at Khurshedia Park , Kachi Abadi, Mohallah Sheikhan Wala, Ward No. 6, Abdul Hakeem.	687,000	Sajid Iqbal	7	48,090
24.04.18	14	Earth Filling Khurshidia Park Kachi Abadi, Mohallah Sheikhanwala Ward No. 6 Abdul Hakeem	480,000	Muhammad Aslam	37	48,000
24.04.18	15	Construction of Jogging Track in Khurshidia Park, Kachi Abadi, Mohallah Sheikhanwala, Ward No. 6, Abdul Hakeem	571,000	Nasir Iqbal	20.14	57,100
24.04.18	16	Construction of Tuff Tile Front of Khurshida Park, Kachi Abadi, Mohallah Sheikhanwala, Ward No. 6, Abdul Hakeem	212,000	Sajid Iqbal	10.25	21,200
24.04.18	17	Construction of Tuff Tile Street Mehr Ashraf Theraj, along metal road, Kachi Abadi Rail Bazar Sharqi, Ward No. 5, Abdul	500,000	Muhammad Shafiq Dhudhi	17.9	50,000

Tender date	Sr. No.	Name of work	Estimated cost	Name of bidder	Bid received below on estimated cost (Percent)	Additional performance security
		Hakeem				
24.04.18	19	Construction of Soling Street Cooperative Bank Kachi Abadi, Rail Bazar Sharqi, Ward No. 7 Abdul Hakeem.	209,000	Muhammad Aslam	18.18	20,900
24.04.18	20	Construction of Soling Street Behind office Municipal Committee Abdul Hakeem, kachi Abadi, Rail Bazar Gharbi, Ward No. 7, Abdul Hakeem.	271,000	Muhammad Aslam	15.15	27,100
24.04.18	21	Tuff Tile behind Police Chowki , Kachi Abadi, Rail Bazar Sharqi, Ward No. 7, Abdul Hakeem.	751,000	shoukat Hussain	18.2	75,100
24.04.18	23	Construction of Soling and Sewer Street Sheikh Shahid and Ch. Sajid Wali, Kachi Abadi Chah Dairy Wala, Ward No. 4, Abdul Hakeem.	200,000	Nasir Iqbal	16	20,000
24.04.18	24	Construction of Sewer Line and Tuff Tile, House Chahudry Burten Store to Ch. Maqsood, Haji Malik Maqbool Ibraheem Lab and Ch. Shareef, Kachi Abadi Rail Bazar Gharbi, Ward No. 8, Abdul Hakeem.	1,450,000	Rao Zulfiqar	15.789	145,000
24.04.18	25	Construction of Tuff Tile and Sewer Line Street Yaseen Oad Wali, kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	600,000	Muhammad Ramzan	7.25	43,500
24.04.18	26	Construction of Soling Drain Street Mukhtar Wali, Kachi Abadi, Chah Dairy Wala, Ward No. 4, Abdul Hakeem	273,000	Muhammad Shafiq Dhudhi	15.85	27,300
24.04.18	27	Construction of Tuff Tile Street Yousal, Bao Ehsan Wali, Kachi Abadi, Ghreebabad, Ward No. 4, Abdul Hakeem	273,000	Muhammad Shafiq Dhudhi	15.99	27,300
24.04.18	29	Construction of Sewer Line and Tuff Tile Ch. Jan Shahzad Kachi Abadi, Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	500,000	Muhammad Shafiq Dhudhi	16.15	50,000
08.09.18	1	Construction of tuff tile street Karim Bux Chak Sheraja Ward No.9	505,000	Rana Zahid & Co	13.9	50,500
08.09.18	2	Construction of tuff tile house Arshad Ali Shamsi to Masjid Nawan Shehar Ward No.12	366,000	West East Company	14.6	36,600
08.09.18	3	Construction of tuff tile street Naem Qureshi Chak Sheraja Ward No.10	89,000	M. Imran Farooqi	9.786	8,710

Tender date	Sr. No.	Name of work	Estimated cost	Name of bidder	Bid received below on estimated cost (Percent)	Additional performance security
08.09.18	4	Construction of tuff tile near Zarye Bank Chak Sheraja Ward No.10	225,000	Rao Aamir Haneef	15	22,500
08.09.18	5	Construction of tuff tile and re-tuff tile and sewer line street Bashiran Bibi Lady Councilor rail bazar Ward No.8	230,000	Rao Aamir Haneef	13	23,000
08.09.18	6	Construction of soling Qutab Pur Basti Ward No.10	126,000	Rao Aamir Haneef	13	12,600
		Total				1,431,860

Annexure-I**[Para: 1.2.5.3.7]****Unauthorized payment of items without approval and rate analysis –
Rs 0.102 million****(Amount in rupees)**

MB No.	Page	Item	Qty	Rate	Unit	Amount	Remarks
213	33-34	P/F RCC pipe 4" laying and jointing in trenches	90	64.95	Per Rft	5,846	The item was not approved in the TS estimate
213	34	P/F glazed earthen ware wash hand basin (24"x18") including bracket set, water pipe and waste coupling with colored pedestal (Master)	1	5,254.00	Per No.	5,254	The rate analysis from the competent authority was not approved. Further, at site the wash basin of Brite was fixed instead of Master.
213	35	P/F glazed earthen ware commode (Master)	1	8,970.00	Per No.	8,970	The rate analysis from the competent authority was not approved. Further, at site the commode of Brite was fixed instead of Master.
213	37	P/F paneling plastic made complete	469	90.00	Per Sft.	42,210	The rate analysis from the competent authority of the item was not approved but paid
213	37	P/F Plaster of Paris made fall ceiling Fancy	425	90.00	Per Sft.	38,250	The rate analysis from the competent authority of the item was not approved but paid
213	40	Painting new surface doors and windows			% Sft.	1,336	The quantity of 340 Sft was paid at Rs 1,499.25 % Sft for Rs 5,097. The rate of Rs 1,106.35 % Sft was approved. Hence excess payment of Rs 1,336 was made.
		Total				101,866	

Annexure-J**[Para: 1.2.5.4.3]****Non-recovery of penalty for non-completion of works within time limit
- Rs 3.869 million****(Amount in rupees)**

Tender date	Sr. No.	Name of work	Date of Acceptance	Time limit (Months)	Date of completion	Amount of work order	Penalty at 10%
27.07.17	1	Construction of tuff tile, soling and sewer line Basti Nizamabad and Chak Waraichan, Ward No.1 Abdul Hakim	15.08.17	2.00	26.09.18	1,770,484	177,048
27.07.17	2	Construction of tuff tile committee park Abdul Hakim	15.08.17	1.00	24.09.18	199,975	19,998
27.07.17	3	Construction of soling basti Habibabad and basti Mubarakabad Ward No.2 Abdul Hakim	15.08.17	2.00	09.09.18	958,545	95,855
27.07.17	4	Construction of soling drain Muslim town, Qaisar Town and Chak Ashiq Hiraj Ward No.2 Abdul Hakim	15.08.17	2.00	04.09.18	969,012	96,901
27.07.17	5	Construction of tuff tile, sewer, and soling street Ch. Iqbal wali Inayat Town, Afzal Town and Karkhan Dogran Ward No.3 Abdul Hakim	15.08.17	2.00	20.09.18	994,707	99,471
27.07.17	6	Construction of tuff tile and soling and sewer street ch. Khushi wali and Afzal Town Ward No.3 Abdul Hakim	15.08.17	2.00	20.09.18	985,997	98,600
27.07.17	7	Construction of soling sewer line along Abadi Od colony Sherazabad Ward No.4 Abdul Hakim	15.08.17	2.00	28.03.18	1,931,572	193,157
27.07.17	8	Construction of sewer line soling and tuff tile old sabzi mandi Rail Bazar Ward No. 5 Abdul Hakim	15.08.17	2.00	09.09.18	991,382	99,138
27.07.17	11	Construction of tuff tile Christian colony Ward No.5 Abdul Hakim	15.08.17	2.00	15.08.18	699,650	69,965
27.07.17	12	Construction of tuff tile soling Ward No.6 Abdul Hakim	15.08.17	2.00	21.08.18	1,999,960	199,996
27.07.17	13	Construction of tuff tile	15.08.17	2.00	29.09.18	1,495,967	149,597

Tender date	Sr. No.	Name of work	Date of Acceptance	Time limit (Months)	Date of completion	Amount of work order	Penalty at 10%
		soling Ward No.6 Abdul Hakim					
27.07.17	18	Construction of tuff tile soling sewer line ward No.8 Abdul Hakim	15.08.17	2.00	29.08.18	1,999,000	199,900
27.07.17	19	Construction of sewer and tuff tile street opposite Hameed tyre shop Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	15.08.17	1.00	19.05.18	299,850	29,985
27.07.17	20	Construction of soling street Haji Khichi and Master Khalid Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	15.08.17	1.00	25.05.18	343,697	34,370
27.07.17	21	Construction of tuff tile street Master Ali Sher wali Ward No.9 Abdul Hakim	15.08.17	1.50	27.02.18	749,962	74,996
27.07.17	22	Construction of tuff tile street Ch. Saeed Wali Ward No.9 Abdul Hakim	15.08.17	1.50	15.02.18	599,700	59,970
27.07.17	23	Construction of sewer and tuff tile street Rana Shoq Gul Muhammad Bhatti etc. wasti Bahawalpur Ward No.10 Abdul Hakim	15.08.17	2.00	05.06.18	999,400	99,940
27.07.17	26	Construction of tuff tile Mohallah Sultania Ward No.11 Abdul Hakim	15.08.17	1.50	04.09.18	691,581	69,158
27.07.17	27	Construction of tuff tile street Yasin Saeed etc Ward No.11 Abdul Hakim	15.08.17	1.50	01.09.18	541,452	54,145
27.07.17	30	Construction of soling street Sajjad Advocate Nawan Shehar Ward No.12 Abdul Hakim	15.08.17	1.00	WIP	267,538	26,754
27.07.17	33	Construction of tuff tile soling and sewer line Mohallah Eid Gah Ward No.12 Abdul Hakim	15.08.17	1.50	21.08.18	624,790	62,479
27.07.17	34	Construction and re-construction of office MC Abdul Hakim	15.08.17	3.00	WIP	2,497,500	249,750
26.09.17	1	Construction of tuff tile, street Shahbaz NADRA wali Ward No.8 Abdul Hakim	17.11.17	1.00	WIP	273,096	27,310
26.09.17	3	Construction of tuff tile street M. Aslam Wali Mohallah Eid Gah Ward No.6 Abdul Hakim	17.11.17	1.00	19.05.18	219,691	21,969
26.09.17	4	Construction of tuff tile Ward No.06 Abdul Hakim	17.11.17	1.00	19.05.18	343,999	34,400

Tender date	Sr. No.	Name of work	Date of Acceptance	Time limit (Months)	Date of completion	Amount of work order	Penalty at 10%
26.09.17	5	Construction of tuff tile Ward No.07 Abdul Hakim	17.11.17	1.00	05.06.18	434,987	43,499
26.09.17	6	Construction of drain Ward No.10 Abdul Hakim	17.11.17	1.00	27.04.18	90,153	9,015
26.09.17	7	Construction of tuff tile Chah Ali Chappa Ward No.3 Abdul Hakim	17.11.17	1.00	15.06.18	185,844	18,584
26.09.17	8	Construction of soling street Malik Riaz Wali Ward No.3 Abdul Hakim	17.11.17	1.00	07.06.18	115,035	11,504
26.09.17	9	Construction of soling Chak Ali Chappa Ward No.3 Abdul Hakim	17.11.17	1.00	07.06.18	75,029	7,503
26.09.17	10	Repair maintenance and renovation of office MC and construction of toilets MC Abdul Hakim	17.11.17	1.00	WIP	595,000	59,500
27.12.17	2	Construction of tuff tile, street Ch. Iqbal Sahoo Wali, Ward No.2 Abdul Hakim	08.01.18	1.00	26.03.18	499,767	49,977
27.12.17	3	Construction of tuff tile, street Umer Din Dogar, Basti Karkhana Dogran and street Tariq Waheed wali, Ward No.3 Abdul Hakim	08.01.18	1.00	20.05.18	499,052	49,905
27.12.17	4	Construction of soling and tuff tile Master Muhammad Zafar Sial, Chah Dairi Wala and Oad Colony Ward No.4 Abdul Hakim	08.01.18	1.00	28.03.18	498,020	49,802
27.12.17	6	Construction of tuff tile street Masji Al-Faridia and Saeed Chattha Ward No.6 Abdul Hakim	08.01.18	1.00	28.03.18	498,504	49,850
27.12.17	7	Construction of sewer street Malik Sharif Muhammad Hussain Sahu Ward No.7 Abdul Hakim	08.01.18	1.00	20.04.18	499,815	49,982
27.12.17	8	Construction of sewer and tuff tile street Ghulam Mahi-ud-Din Shiekh Shoiab Abid Electrician Ibrahim Laboratory Ward No.8 Abdul Hakim	08.01.18	1.00	28.03.18	499,168	49,917
27.12.17	10	Construction of sewer main street Qutab Pur Basti Ward No.10 Abdul Hakim	08.01.18	1.00	20.05.18	500,000	50,000
27.12.17	11	Construction of sewer and tuff tile street Master Waryam Mukhtar Hussain and Allah Ditta Ward No.11 Abdul Hakim	08.01.18	1.00	07.06.18	497,500	49,750
27.12.17	12	Construction of sewer street	08.01.18	1.00	23.09.18	499,750	49,975

Tender date	Sr. No.	Name of work	Date of Acceptance	Time limit (Months)	Date of completion	Amount of work order	Penalty at 10%
		Asif Mochi Master Shafi Haji Aslam Ward No.12 Abdul Hakim					
12.04.18	2	Resoling of street Mughlan wali Mohallah Mughalabad construction of soling street Muhammad Iqbal Arrian Basti Nizamabad street Gujran wali	22.04.18	2.00	28.03.19	497,500	49,750
12.04.18	6	Construction of sewer line street behind Ramzan Bazar Ward No.5 Abdul Hakim	22.04.18	1.00	01.06.18	17,850	1,785
12.04.18	7	Construction of sewer line street Usman Bhatti wali Ward No.6 Abdul Hakim	22.04.18	1.00	04.06.18	114,028	11,403
12.04.18	8	Construction of sewer line street Sabri Masjid Wali Ward No.8 Abdul Hakim	22.04.18	1.00	04.06.18	93,195	9,320
12.04.18	9	Construction of sewer line street Anwar Gagama wali Ward No.6 Abdul Hakim	22.04.18	1.00	02.06.18	49,000	4,900
12.04.18	10	Construction of sewer street Chak Sharaja Ward No.10 Abdul Hakim	22.04.18	1.00	01.06.18	38,376	3,838
12.04.18	11	Construction of sewer street Subtain Bhatti wali Ward No.10 Abdul Hakim	22.04.18	1.00	01.06.18	102,752	10,275
12.04.18	12	Construction of sewer line street behind Rana Shooq wali Ward No.10 Abdul Hakim	22.04.18	1.00	01.06.18	100,164	10,016
12.04.18	13	Construction of sewer line street Yousaf Machi Wali Ward No.12 Abdul Hakim	22.04.18	1.00	01.06.18	114,724	11,472
24.04.18	1	Construction of soling from Zahoor Park to Govt Girls Primary School Kachi Aabadi Ali Chappa Ward No. 3 Abdul Hakeem	18.05.18	2.00	16.05.19	275,310	27,531
24.04.18	2	Construction of soling and drain street khokhran wali shakeel and Younis Kachi Abadi Shah kareem Ward No. 3 Abdul Hakeem	18.05.18	2.00	26.09.18	478,800	47,880
24.04.18	5	Construction of Tuff Tiles Old sabzi Mandi Plot Kachi Abadi, Rail Bazar Sharki Ward No. 5, Abdul Hakeem	18.05.18	2.00	15.03.19	437,067	43,707
24.04.18	6	Construction of Sewer Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul	18.05.18	2.00	11.09.18	374,170	37,417

Tender date	Sr. No.	Name of work	Date of Acceptance	Time limit (Months)	Date of completion	Amount of work order	Penalty at 10%
		Hakeem					
24.04.18	7	Construction of Sewer Rail Bazar to Street Arshad Dehi Bhale Wala Kachi Abadi, Rail Bazar Gharbi Ward No. 8, Abdul Hakeem	18.05.18	2.00	WIP	73,080	7,308
24.04.18	8	Construction of Tuff Title Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakim	18.05.18	2.00	11.09.18	396,506	39,651
24.04.18	9	Construction of Soling Near Janaza Gah, Kachi Abadi, Mohallah sheikhanwala, Ward No. 12, Abdul Hakim	18.05.18	2.00	07.07.19	235,592	23,559
24.04.18	10	Construction of Tuff Tile Street Muhammad Zafar Kachi Abadi Shirazabad, Ward No. 4, Abdul Hakeem	18.09.18	2.00	03.05.19	108,253	10,825
24.04.18	11	Construction of Tuff Tile Street Muhammad Ilyas Gil, Kachi Abad Shirazabad, Ward No. 4, Abdul Hakeem	18.05.18	2.00	08.09.18	87,000	8,700
24.04.18	13	Construction of Boundary Wall at Gate at Khursheedia Park , Kachi Abadi, Mohallah Sheikhan Wala, Ward No. 6, Abdul Hakeem.	18.05.18	2.00	WIP	638,910	63,891
24.04.18	15	Construction of Jogging Track in Khurshidia Park, Kachi Abadi, Mohallah Sheikhanwala, Ward No. 6, Abdul Hakeem.	18.05.18	2.00	08.09.18	456,000	45,600
24.04.18	16	Construction of Tuff Tile Front of Khurshida Park, Kachi Abadi, Mohallah Sheikhanwala, Ward No. 6, Abdul Hakeem.	18.05.18	2.00	10.09.18	190,270	19,027
24.04.18	17	Construction of Tuff Tile Street Mehr Ashraf Theraj, along metal road, Kachi Abadi Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	18.05.18	2.00	05.06.19	410,500	41,050
24.04.18	18	Construciton of mosque of MC Abdul Hakim Kuchi Abadi rail bazar Ghurbi Ward No.7	21.05.18	2.00	WIP	845,589	84,559
24.04.18	19	Construction of Soling Street Cooperative Bank Kachi Abadi, Rail Bazar	18.05.18	2.00	06.05.19	171,004	17,100

Tender date	Sr. No.	Name of work	Date of Acceptance	Time limit (Months)	Date of completion	Amount of work order	Penalty at 10%
		Sharqi, Ward No. 7 Abdul Hakeem.					
24.04.18	20	Construction of Soling Street Behind office Municipal Committee Abdul Hakeem, kachi Abadi, Rail Bazar Gharbi, Ward No. 7, Abdul Hakeem.	18.05.18	2.00	06.05.19	229,944	22,994
24.04.18	21	Tuff Tile behind Police Chowki , Kachi Abadi, Rail Bazar Sharqi, Ward No. 7, Abdul Hakeem.	18.05.18	2.00	WIP	614,318	61,432
24.04.18	23	Construction of Soling and Sewer Street Sheikh Shahid and Ch. Sajid Wali, Kachi Abadi Chah Dairy Wala, Ward No. 4, Abdul Hakeem.	18.05.18	2.00	27.09.18	168,000	16,800
24.04.18	24	Construction of Sewer Line and Tuff Tile, House Chahudry Burten Store to Ch. Maqsood, Haji Malik Maqbool Ibraheem Lab and Ch. Shareef, Kachi Abadi Rail Bazar Gharbi, Ward No. 8, Abdul Hakeem.	18.05.18	3.00	WIP	1,221,060	122,106
24.04.18	25	Construction of Tuff Tile and Sewer Line Street Yaseen Oad Wali, kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	18.05.18	2.00	15.10.18	556,500	55,650
24.04.18	26	Construction of Soling Drain Street Mukhtar Wali, Kachi Abadi, Chah Dairy Wala, Ward No. 4, Abdul Hakeem	18.05.18	2.00	26.04.19	231,914	23,191
24.04.18	27	Construction of Tuff Tile Street Yousal, Bao Ehsan Wali, Kachi Abadi, Ghreebabad, Ward No. 4, Abdul Hakeem	18.05.18	2.00	08.09.18	357,043	35,704
24.04.18	29	Construction of Sewer Line and Tuff Tile Ch. Jan Shahzad Kachi Abadi, Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	18.05.18	2.00	11.06.19	419,250	41,925
		Total					3,869,421

Annexure-K

[Para: 1.2.5.4.4]

**Loss due to non-auctioning of shops after completion of lease period -
Rs 3.222 million**

(Amount in rupees)

Shop No.	Name of lessee	Size of shop (Sft)	Date of auction	Monthly rent (Auction)	Monthly market based rent	Monthly rent	Monthly rent less than market	Annual loss of rent (Col-9x12)
Col-1	Col-3	Col-4	Col-5	Col-6	Col-7	Col-8	Col-9	Col-10
1	Muhammad Asif Abbas	400	17.03.05	Unknown	10,000	2,000	8,000	96,000
2	Malik Riaz	330	17.03.05	800	10,000	3,030	6,970	83,640
3	Malik Riaz	246	17.03.05	950	10,000	3,600	6,400	76,800
4	Abdur Rehman	246	17.03.05	1400	10,000	5,280	4,720	56,640
5	Rana Javed	280	17.03.05	1100	7,000	4,160	2,840	34,080
6	Rana Javed	140	03.08.11	675	5,000	1,450	3,550	42,600
7	Rana Javed	140	03.08.11	725	2,500	1,560	940	11,280
8	Malik Riaz	92	17.03.05	255	1,500	970	530	6,360
9	Muhammad Asif	104	17.03.05	250	1,000	960	40	480
10	Qari Basheer Ahmad	116	17.03.05	130	1,000	510	490	5,880
11	Qari Abdur Raof	216	17.03.05	120	1,000	470	530	6,360
12	Abdur Rehman	200	17.03.05	130	1,000	510	490	5,880
13	Amanullah Ghazi	130	17.03.05	130	1,000	510	490	5,880
14	Muhammad Waheed	180	17.03.05	140	1,000	540	460	5,520
15	Jaleel Khatak	216	17.03.05	150	1,000	590	410	4,920
16	Amjad Masood	192	17.03.05	180	5,000	700	4,300	51,600
17	Abdul Sattar Ashraf	100	17.03.05	180	4,000	700	3,300	39,600
18	Muhammad Ajmal	120	17.03.05	170	4,000	660	3,340	40,080
19	Anamul Haq	100	17.03.05	140	1,000	540	460	5,520
20	Muhammad Afzal	186	17.03.05	160	1,000	620	380	4,560
21	Muhammad Farooq	186	17.03.05	145	1,000	570	430	5,160
22	Qari Saifur Rehman	186	17.03.05	160	1,000	620	380	4,560
23	Mukhtar Hussain	86	17.03.05	150	1,000	590	410	4,920
24	Muhammad Ishfaq	86	17.03.05	145	1,000	570	430	5,160
25	Ifthar Ali	130	17.03.05	155	1,000	600	400	4,800
26	Bahadar Ali	93	17.03.05	140	1,000	540	460	5,520
27	Rizwan Haidar	186	17.03.05	160	1,000	620	380	4,560
28	Khuram Nawaz	186	17.03.05	155	1,000	600	400	4,800
29	Fakhar Nawaz	140	17.03.05	140	1,000	540	460	5,520
30	Shehzad Qayoum	140	17.03.05	150	1,000	590	410	4,920
31	Muhammad Akbar	140	17.03.05	150	1,000	590	410	4,920
32	Ghulam Shabbir	279	17.03.05	150	1,000	590	410	4,920
33	Muhammad Yaseen	242	17.03.05	160	1,000	620	380	4,560
34	Habib Ur Rehman	140	17.03.05	145	1,000	570	430	5,160
35	Muhammad Azam Raza	140	17.03.05	130	1,000	510	490	5,880
36	Altaf Hussain	242	17.03.05	120	1,000	470	530	6,360
37	Muhammad Nawaz	186	17.03.05	120	1,000	470	530	6,360

Shop No.	Name of lessee	Size of shop (Sft)	Date of auction	Monthly rent (Auction)	Monthly market based rent	Monthly rent	Monthly rent less than market	Annual loss of rent (Col-9x12)
38	Baqir Ali	140	17.03.05	140	1,000	540	460	5,520
39	Allah Dittah	140	17.03.05	140	1,000	540	460	5,520
40	Habib Ur Rehman	158	17.03.05	145	1,000	570	430	5,160
41	Dr. Saeed Ur Rehman	150	17.03.05	160	1,000	620	380	4,560
42	Sheikh M. Naeem	150	17.03.05	130	1,000	510	490	5,880
43	Nasir Ahmad Khan	150	17.03.05	300	1,000	1,140	-140	-1,680
44	Muhammad Abid	150	17.03.05	160	1,000	620	380	4,560
45	Muhammad Afzal	150	17.03.05	180	1,000	700	300	3,600
46	Amdad Hussain	150	17.03.05	140	1,000	540	460	5,520
47	Moeen Shehzad	150	17.03.05	190	1,200	730	470	5,640
48	Riaz Hussain	150	17.03.05	200	3,000	760	2,240	26,880
49	Riaz Hussain	150	17.03.05	210	3,000	810	2,190	26,280
50	Hafeez Ullah	150	17.03.05	300	4,000	1,210	2,790	33,480
51	Dilshad Ahmad	150	17.03.05	300	4,000	1,140	2,860	34,320
52	Muhammad Nawaz	150	17.03.05	200	4,000	760	3,240	38,880
53	Ijaz Hussain	150	17.03.05	300	5,000	1,140	3,860	46,320
54	Raja Amir	150	17.03.05	350	4,000	1,340	2,660	31,920
55	Sheikh Abdur Rehman	150	17.03.05	300	4,000	1,140	2,860	34,320
56	Muhammad Rafiq	150	17.03.05	210	5,000	810	4,190	50,280
57	Muhammad Suleman	150	17.03.05	250	5,000	960	4,040	48,480
58	Nasir Basheer	150	17.03.05	260	5,000	990	4,010	48,120
59	Abdul Azeez	150	17.03.05	280	5,000	1,070	3,930	47,160
60	Afeefur Rehman	150	17.03.05	1170	10,000	4,420	5,580	66,960
61	Malik Mumtaz	150	17.03.05	1080	10,000	4,090	5,910	70,920
62	Ch.Nazir Ahmad	150	17.03.05	1250	10,000	4,720	5,280	63,360
63	Abid Hussain	150	17.03.05	300	12,000	1,140	10,860	130,320
64	Muhammad Irfan	150	17.03.05	250	12,000	960	11,040	132,480
65	M. Mumtaz Hussain	150	17.03.05	300	12,000	1,140	10,860	130,320
66	Muhammad Khalil	150	17.03.05	270	5,000	1,040	3,960	47,520
67	Jahangir Hussain	150	17.03.05	250	5,000	960	4,040	48,480
68	Ch.Muhammad Akmal	150	17.03.05	170	3,000	660	2,340	28,080
69	Kashif Iqbal	150	17.03.05	160	3,000	620	2,380	28,560
70	Shahid Iqbal	150	17.03.05	150	3,000	590	2,410	28,920
71	Muhammad Saleem	150	17.03.05	180	3,000	700	2,300	27,600
72	Raja Nasir	150	17.03.05	170	3,000	660	2,340	28,080
73	Talib Hussain	150	17.03.05	180	3,000	700	2,300	27,600
74	Talib Hussain	150	17.03.05	170	3,000	660	2,340	28,080
75	Muhammad Aslam	150	17.03.05	150	3,000	590	2,410	28,920
76	Muhammad Aslam	150	17.03.05	150	3,000	590	2,410	28,920
77	Naseer Ahmad	150	17.03.05	150	2,000	590	1,410	16,920
78	Abid Hussain	150	17.03.05	155	2,000	600	1,400	16,800
79	Malik Muneer	150	17.03.05	130	2,000	510	1,490	17,880
80	Muhammad Yaseen	150	17.03.05	150	3,000	590	2,410	28,920
81	Irfan Yousaf	150	17.03.05	160	4,000	620	3,380	40,560
82	Abdul Jabbar	150	17.03.05	180	4,000	700	3,300	39,600
83	Anamul Haq	150	17.03.05	130	4,000	510	3,490	41,880

Shop No.	Name of lessee	Size of shop (Sft)	Date of auction	Monthly rent (Auction)	Monthly market based rent	Monthly rent	Monthly rent less than market	Annual loss of rent (Col-9x12)
84	Ehsan Ul Haq	150	17.03.05	150	5,000	590	4,410	52,920
85	Nazeer Ahmad	150	17.03.05	150	5,000	590	4,410	52,920
86	Muhammad Ajmal	150	17.03.05	150	5,000	540	4,460	53,520
87	Khizar Hayat	150	17.03.05	150	5,000	590	4,410	52,920
88	Nazeer Ahmad	150	17.03.05	190	5,000	730	4,270	51,240
89	Haji Ishaq	150	17.03.05	280	6,000	1,070	4,930	59,160
90	Abdur Rehman	150	17.03.05	300	6,000	1,140	4,860	58,320
91	Raja Usman	150	17.03.05	320	6,000	1,210	4,790	57,480
92	Jahangir	150	17.03.05	320	6,000	1,210	4,790	57,480
93	Raja Ghulam Fareed	150	17.03.05	400	6,000	1,520	4,480	53,760
94	Muhammad Farooq	150	17.03.05	600	8,000	2,270	5,730	68,760
95	Abdul Hameed	150	17.03.05	850	8,000	3,230	4,770	57,240
96	Muhammad Ashraf	189	17.03.05	1550	10,000	5,860	4,140	49,680
1	Zulfiqar Ali	160	05.05.05	3,550	5,000	3,550	1,450	17,400
2	Munawar Hussain	160	05.05.05	2,950	4,000	2,950	1,050	12,600
3	Umar Farooq	160	05.05.05	2,240	2,470	2,240	230	2,760
4	Muhammad Tahir	160	05.05.05	2,090	3,000	2,090	910	10,920
5	Sohail Shehzad	160	05.05.05	3,000	3,300	3,000	300	3,600
6	Muhamad Yaseen	160	05.05.05	3,550	5,000	3,550	1,450	17,400
7	Abdur Rehman	160	05.05.05	2,950	4,000	2,950	1,050	12,600
8	Aman Ullah	160	05.05.05	590	4,000	590	3,410	40,920
9	Muhammad Aslam	160	05.05.05	410	4,000	410	3,590	43,080
10	Farhan Amir	160	05.05.05	590	1,000	590	410	4,920
Total								3,221,760

Annexure-L**[Para: 1.2.5.4.5]****Non-taking of action against the sub-leasing of shops - Rs 2.505 million****(Rupees in million)**

Market Name	Shop No.	Name of lessee	Date of auction	Size of shop (Sft.)	Sales price
Al-Makkah Shopping Center	17	Abdul Sattar Ashraf	17.03.05	100	0.150
Al-Makkah Shopping Center	38	Baqir Ali	17.03.05	140	0.140
Al-Makkah Shopping Center	42	Sheikh M. Naeem	17.03.05	150	0.065
Al-Makkah Shopping Center	47	Moeen Shehzad	17.03.05	150	0.500
Al-Makkah Shopping Center	50	Hafeez Ullah	17.03.05	150	0.350
Al-Makkah Shopping Center	64	Muhammad Irfan	17.03.05	150	0.500
Al-Makkah Shopping Center	78	Abid Hussain	17.03.05	150	-
Al-Makkah Shopping Center	83	Anamul Haq	17.03.05	150	0.116
Al-Makkah Shopping Center	84	Ehsan Ul Haq	17.03.05	150	0.116
Al-Makkah Shopping Center	85	Nazeer Ahmad	17.03.05	150	0.568
Total					2.505

Annexure-M

[Para: 1.2.5.4.10]

Unauthorized construction of buildings for educational use without payment of Government fee

Sr. No.	Name of owner	Location	Use of building
1	Principal	Rehman City Mubarakabad Abdul Hakim	Educational
2	Principal	The Petal School Street Tehsil wali Abdul Hakim	Educational
3	Principal	Ali Garh Public School Basti Bahawalpur	Educational
4	Principal	Smart Education School Hospital road nearby Aray wali Street Abdul Hakim	Educational
5	Principal	Shaheen Public School Nearby Sabri Masjid Abdul Hakim	Educational
6	Principal	Farooq-e-Azam School Abdul Hakim	Educational
7	Principal	Al-Flah public school nearby khursheed park	Educational
8	Imtiaz Ahmad s/o Muhammad Tufail	Dar-e-Arqam Public School Abdul Hakim	Educational
9	Principal	Axis School Mujahidabad Abdul Hakim	Educational
10	Principal	Iqbal Grammar School Jinnah Colony Abdul Hakim	Educational
11	Principal	Ameer Abdalia School Qaisar Town Abdul Hakim	Educational
12	Principal	Hassan Public School Qasar Town Abdul Hakim	Educational
13	Principal	Allied School Ali Chappa Abdul Hakim	Educational
14	Principal	Dar-Ul-Eidain School Faisalabad Road Abdul Hakim	Educational
15	Principal	EFA School Faisalabad road Abdul Hakim	Educational
16	Principal	Saood Janjua School Abdul Hakim	Educational
17	Principal	Millat School Mohalla Shiekhanwala Abdul Hakim	Educational
18	Principal	Millat School System Mujahidabad Abdul Hakim	Educational
19	Principal	Standard School Gali Tehsil Wali Abdul Hakim	Educational
20	Principal	The Muslim Generation Hospital Road Abdul Hakim	Educational
21	Principal	Bright Science School Chak Shrajah Abdul Hakim	Educational
22	Principal	Bright Future School Railbazar Gali Sardar Hotal Wali	Educational
23	Principal	The Country School Hospital Road Abdul Hakim	Educational
24	Principal	Saad Public School Jinnah Colony	Educational
25	Principal	Rehman City Mubarakabad Abdul Hakim	Educational
26	Principal	Abdalia School Qadafi Ground Abdul Hakim	Educational
27	Principal	Iqra Public Modal School Bissmillah Town Kacha Khu Raod Abdul Hakim	Educational
28	Principal	Top Praxis Modal School Abdul Hakim	Educational
29	Principal	Hafeez Modal Public School Mohlla Sheikhanwala	Educational
30	Principal	The Talent Modal School Abdul Hakim	Educational
31	Principal	Mlaika English Modal Public School Basti	Educational

Sr. No.	Name of owner	Location	Use of building
		Sayyadan Wali	
32	Principal	Minhaj English Modal School Mohalla Eid Gah	Educational
33	Principal	Yaqoob Modal School Mohalla Sheikhanwala	Educational
34	Principal	Educator Modal Public School Kacha Khu Road	Educational
35	Principal	The Merit Public Modal School Chak Sharajah	Educational
36	Principal	Oxford Mountessory School Gulshan Mehr Ali Fez 1 Abdul Hakim	Educational
37	Principal	High Lite Modal School Kacha Khu Road	Educational
38	Principal	Roshan College Tulamba road	Educational
39	Principal	Ravian Public School Jinnah colony	Educational
40	Principal	Muslim Modal School Jinnah Colony	Educational
41	Principal	Islamia Public Modal School Multan Road Nearby Chak Sharajah Road	Educational
42	Principal	Alfoz English Modal School A Block	Educational
43	Principal	Al Badar Modal Public Modal School Rail Bazar	Educational
44	Principal	Ravian Public School Fez 2 Mohalla Sabri	Educational
45	Principal	Imran Public School A Block	Educational
46	Principal	Punjab Technical College Gulshan Mehr ali Phase - 2 Abdul Hakim	Educational

Annexure-N**[Para: 1.2.5.5.1]****Hiding of dates of technical sanctions of works - Rs 46.731 million****(Rupees in million)**

Tender date	Sr. No.	Name of work	Amount of TS
27.07.17	1	Construction of tuff tile, soling and sewer line Basti Nizamabad and Chak Waraichan, Ward No.1 Abdul Hakim	1.800
27.07.17	2	Construction of tuff tile committee park Abdul Hakim	0.200
27.07.17	3	Construction of soling basti Habibabad and basti Mubarakabad Ward No.2 Abdul Hakim	1.000
27.07.17	4	Construction of soling drain Muslim town, Qaisar Town and Chak Ashiq Hiraj Ward No.2 Abdul Hakim	1.000
27.07.17	5	Construction of tuff tile, sewer, and soling street Ch. Iqbal wali Inayat Town, Afzal Town and Karkhan Dogran Ward No.3 Abdul Hakim	1.000
27.07.17	6	Construction of tuff tile and soling and sewer street ch. Khushi wali and Afzal Town Ward No.3 Abdul Hakim	1.000
27.07.17	7	Construction of soling sewer line along Abadi Od colony Sherazabad Ward No.4 Abdul Hakim	2.000
27.07.17	8	Construction of sewer line soling and tuff tile old sabzi mandi Rail Bazar Ward No. 5 Abdul Hakim	1.000
27.07.17	9	Construction of sewer line soling and tuff tile Jinnah Colony Ward No. 5 and New Sabzi Mandi Kucha Khu road Abdul Hakim	0.600
27.07.17	10	Construction of tuff tile Janj Ghar, street Khadim Keradia wali Mohallah Kuchi Abadi Wali Ward No.5 Abdul Hakim	0.700
27.07.17	11	Construction of tuff tile Christian colony Ward No.5 Abdul Hakim	0.700
27.07.17	12	Construction of tuff tile soling Ward No.6 Abdul Hakim	2.000
27.07.17	13	Construction of tuff tile soling Ward No.6 Abdul Hakim	1.500
27.07.17	14	Construction of sewer and soling street Masjid Bilal Rehman Town Ward No.7 Abdul Hakim	0.490
27.07.17	15	Construction of tuff tile street Ch. Dilshad etc Ward No.7 Abdul Hakim	1.510
27.07.17	16	Construction of sewer and soling street Qari Waheed Haji Riaz Ward No.8 Abdul Hakim	0.242
27.07.17	17	Construction of tuff tile street Afzal Sargana wali Ward No.8 Abdul Hakim	1.258
27.07.17	18	Construction of tuff tile soling sewer line ward No.8 Abdul Hakim	2.000
27.07.17	19	Construction of sewer and tuff tile street opposite Hameed tyre shop Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	0.300
27.07.17	20	Construction of soling street Haji Khichi and Master Khalid Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	0.350
27.07.17	21	Construction of tuff tile street Master Ali Sher wali Ward No.9 Abdul Hakim	0.750
27.07.17	22	Construction of tuff tile street Ch. Saeed Wali Ward No.9 Abdul Hakim	0.600
27.07.17	23	Construction of sewer and tuff tile street Rana Shoq Gul Muhammad Bhatti etc. wasti Bahawalpur Ward No.10 Abdul Hakim	1.000
27.07.17	24	Construction of sewer line and tuff tile street Ch. Manzoor and M. Iqbal Wali Basti Bahawalpur Ward No.10 Abdul Hakim	1.000

Tender date	Sr. No.	Name of work	Amount of TS
27.07.17	25	Construction of sewer line and soling Mohallah Eid Gah Ward No.11 Abdul Hakim	0.760
27.07.17	26	Construction of tuff tile Mohallah Sultania Ward No.11 Abdul Hakim	0.692
27.07.17	27	Construction of tuff tile street Yasin Saeed etc Ward No.11 Abdul Hakim	0.548
27.07.17	28	Construction of soling Khu Gunday Wala Ward No.12 Abdul Hakim	0.275
27.07.17	29	Construction of soling Khu Gunday Wala Ward No.12 Abdul Hakim	0.275
27.07.17	30	Construction of soling street Sajjad Advocate Nawan Shehar Ward No.12 Abdul Hakim	0.275
27.07.17	31	Construction of soling Basti Noor Pur Ward No.12 Abdul Hakim	0.275
27.07.17	32	Construction of soling Basti Attari Ward No.12 Abdul Hakim	0.275
27.07.17	33	Construction of tuff tile soling and sewer line Mohallah Eid Gah Ward No.12 Abdul Hakim	0.625
27.07.17	34	Construction and re-construction of office MC Abdul Hakim	2.500
26.09.17	1	Construction of tuff tile, street Shahbaz NADRA wali Ward No.8 Abdul Hakim	0.300
26.09.17	2	Construction of tuff tile soling street pahoran wali and Ch. Akram Ward No.8 Abdul Hakim	0.500
26.09.17	3	Construction of tuff tile street M. Aslam Wali Mohallah Eid Gah Ward No.6 Abdul Hakim	0.250
26.09.17	4	Construction of tuff tile Ward No.06 Abdul Hakim	0.400
26.09.17	5	Construction of tuff tile Ward No.07 Abdul Hakim	0.500
26.09.17	6	Construction of drain Ward No.10 Abdul Hakim	0.100
26.09.17	7	Construction of tuff tile Chah Ali Chappa Ward No.3 Abdul Hakim	0.200
26.09.17	8	Construction of soling street Malik Riaz Wali Ward No.3 Abdul Hakim	0.150
26.09.17	9	Construction of soling Chak Ali Chappa Ward No.3 Abdul Hakim	0.100
26.09.17	10	Repair maintenance and renovation of office MC and construction of toilets MC Abdul Hakim	0.700
24.04.18	1	Construction of soling from Zahoor Park to GGPS Kachi Aabadi Ali Chappa Ward No. 3 Abdul Hakeem	0.342
24.04.18	2	Construction of soling and drain street khokhran wali shakeel and Younis Kachi Abadi Shah kareem Ward No. 3 Abdul Hakeem	0.600
24.04.18	3	Construction of TST over link mettle road from kacha khu road to kachi abadi Shah kareem Ward No. 3 Abdul Hakeem	0.281
24.04.18	5	Construction of Tuff Tiles Old sabzi Mandi Plot Kachi Abadi, Rail Bazar Sharki Ward No. 5, Abdul Hakeem	0.521
24.04.18	6	Construction of Sewer Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem	0.431
24.04.18	7	Construction of Sewer Rail Bazar to Street Arshad Dehi Bhale Wala Kachi Abadi, Rail Bazar Gharbi Ward No. 8, Abdul Hakeem	0.087
24.04.18	8	Construction of Tuff Title Street Umer Arhti, Khalid and Haji Ali Akbar waali, Kachi Abadi, Rail Bazar Sharqi, Ward No. 5 Abdul Hakeem	0.461
24.04.18	9	Construction of Soling Near Janaza Gah, Kachi Abadi, Mohallah sheikhanwala, Ward No. 12, Abdul Hakeem	0.280
24.04.18	10	Construction of Tuff Tile Street Muhammad Zafar Kachi Abadi Shirazabad, Ward No. 4, Abdul Hakeem	0.120
24.04.18	11	Construction of Tuff Tile Street Muhammad Ilyas Gil, Kachi Abad Shirazabad, Ward No. 4, Abdul Hakeem	0.100

Tender date	Sr. No.	Name of work	Amount of TS
24.04.18	12	Construction of Tuff Tile Street Ayob Oad and Jamia Masjid Muhammadi Ahle Hadees Wali, Kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem,	0.400
24.04.18	13	Construction of Boundary Wall at Gate at Khurshedia Park , Kachi Abadi, Mohallah Sheikhhan Wala, Ward No. 6, Abdul Hakeem.	0.687
24.04.18	14	Earth Filling Khurshidia Park Kachi Abadi, Mohallah Sheikhhanwala Ward No. 6 Abdul Hakeem.	0.480
24.04.18	15	Construction of Jogging Track in Khurshidia Park, Kachi Abadi, Mohallah Sheikhhanwala, Ward No. 6, Abdul Hakeem.	0.571
24.04.18	16	Construction of Tuff Tile Front of Khurshida Park, Kachi Abadi, Mohallah Sheikhhanwala, Ward No. 6, Abdul Hakeem.	0.212
24.04.18	17	Construction of Tuff Tile Street Mehr Ashraf Theraj, along metal road, Kachi Abadi Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	0.500
24.04.18	18	Construction of mosque of MC Abdul Hakim Kuchi Abadi rail bazar Ghurbi Ward No.7	0.890
24.04.18	19	Construction of Soling Street Cooperative Bank Kachi Abadi, Rail Bazar Sharqi, Ward No. 7 Abdul Hakeem.	0.209
24.04.18	20	Construction of Soling Street Behind office Municipal Committee Abdul Hakeem, kachi Abadi, Rail Bazar Gharbi, Ward No. 7, Abdul Hakeem.	0.271
24.04.18	21	Tuff Tile behind Polic Chowki, Kachi Abadi, Rail Bazar Sharqi, Ward No. 7, Abdul Hakeem.	0.751
24.04.18	23	Construction of Soling and Sewer Street Sheikh Shahid and Ch. Sajid Wali, Kachi Abadi Chah Dairy Wala, Ward No. 4, Abdul Hakeem.	0.200
24.04.18	24	Construction of Sewer Line and Tuff Tile, House Chahudry Burten Store to Ch. Maqsood, Haji Malik Maqbool Ibraheem Lab and Ch. Shareef, Kachi Abadi Rail Bazar Gharbi, Ward No. 8, Abdul Hakeem.	1.450
24.04.18	25	Construction of Tuff Tile and Sewer Line Street Yaseen Oad Wali, kachi Abadi, Oad Colony Ward No. 4, Abdul Hakeem	0.600
24.04.18	26	Construction of Soling Drain Street Mukhtar Wali, Kachi Abadi, Chah Dairy Wala, Ward No. 4, Abdul Hakeem	0.273
24.04.18	27	Construction of Tuff Tile Street Yousal, Bao Ehsan Wali, Kachi Abadi, Ghreebabad, Ward No. 4, Abdul Hakeem	0.273
24.04.18	29	Construction of Sewer Line and Tuff Tile Ch. Jan Shahzad Kachi Abadi, Rail Bazar Sharqi, Ward No. 5, Abdul Hakeem	0.500
08.09.18	1	Construction of tuff tile street Karim Bux Chak Sheraja Ward No.9	0.505
08.09.18	2	Construction of tuff tile house Arshad Ali Shamsi to Masjid Nawan Shehar Ward No.12	0.366
08.09.18	3	Construction of tuff tile street Naeem Qureshi Chak Sheraja Ward No.10	0.089
08.09.18	4	Construction of tuff tile near Zaraye Bank Chak Sheraja Ward No.10	0.225
08.09.18	5	Construction of tuff tile and re-tuff tile and sewer line street Bashiran Bibi Lady Councilor rail bazar Ward No.8	0.230
08.09.18	6	Construction of soling Qutab Pur Basti Ward No.10	0.126
		Total	46.731

Annexure-O**[Para: 1.2.5.5.6]****Excess payment of bricks due to payment without test reports - Rs 522,232****(Amount in rupees)**

Tender date	Sr. No.	Name of work	Quantity of brick pavement	Rate	Unit	Amount	Recovery of 7%
27.07.17	1	Construction of tuff tile, soling and sewer line Basti Nizamabad and Chak Waraichan, Ward No.1 Abdul Hakim	4,913	13,435.70	% Sft	660,096	46,207
27.07.17	3	Construction of soling basti Habibabad and basti Mubarakabad Ward No.2 Abdul Hakim	6,587	13,435.70	% Sft	885,010	61,951
27.07.17	4	Construction of soling drain Muslim town, Qaisar Town and Chak Ashiq Hiraj Ward No.2 Abdul Hakim	5,199	13,435.70	% Sft	698,522	48,897
27.07.17	5	Construction of tuff tile, sewer, and soling street Ch. Iqbal wali Inayat Town, Afzal Town and Karkhan Dogran Ward No.3 Abdul Hakim	1,167	13,435.70	% Sft	156,795	10,976
27.07.17	6	Construction of tuff tile and soling and sewer street ch. Khushi wali and Afzal Town Ward No.3 Abdul Hakim	1,232	13,435.70	% Sft	165,528	11,587
27.07.17	7	Construction of soling sewer line along Abadi Od coloney Sherazabad Ward No.4 Abdul Hakim	8,820	13,435.70	% Sft	1,185,029	82,952
27.07.17	8	Construction of sewer line soling and tuff tile old sabzi mandi Rail Bazar Ward No. 5 Abdul Hakim	3,476	13,435.70	% Sft	467,025	32,692
27.07.17	9	Construction of sewer line soling and tuff tile Jinnah Colony Ward No. 5 and New Sabzi Mandi Kucha Khu road Abdul Hakim	1,973	13,435.70	% Sft	265,086	18,556
27.07.17	14	Construction of sewer and soling street Masjid Bilal Rehman Town Ward No.7	1,607	13,435.70	% Sft	215,912	15,114

Tender date	Sr. No.	Name of work	Quantity of brick pavement	Rate	Unit	Amount	Recovery of 7%
		Abdul Hakim					
27.07.17	20	Construction of soling street Haji Khichi and Master Khalid Mohallah Farooq-e-Azam Ward No.9 Abdul Hakim	2,220	13,435.70	% Sft	298,273	20,879
27.07.17	23	Construction of sewer and tuff tile street Rana Shoq Gul Muhammad Bhatti etc. wasti Bahawalpur Ward No.10 Abdul Hakim	773	13,435.70	% Sft	103,858	7,270
27.07.17	29	Construction of soling Khu Gunday Wala Ward No.12 Abdul Hakim	1,846	13,435.70	% Sft	248,023	17,362
27.07.17	30	Construction of soling street Sajjad Advocate Nawan Shehar Ward No.12 Abdul Hakim	1,752	13,435.70	% Sft	235,393	16,478
27.07.17	31	Construction of soling Basti Noor Pur Ward No.12 Abdul Hakim	1,984	13,435.70	% Sft	266,564	18,660
27.07.17	32	Construction of soling Basti Attari Ward No.12 Abdul Hakim	1,824	13,435.70	% Sft	245,000	17,150
26.09.17	8	Construction of soling street Malik Riaz Wali Ward No.3 Abdul Hakim	874	13,488.50	% Sft	117,889	8,252
26.09.17	9	Construction of soling Chak Ali Chappa Ward No.3 Abdul Hakim	683	13,488.50	% Sft	92,066	6,445
27.12.17	4	Construction of soling and tuff tile Master Muhammad Zafar Sial, Chah Dairi Wala and Oad Colony Ward No.4 Abdul Hakim	868	13,488.50	% Sft	116,978	8,188
12.04.18	2	Resoling of street Mughlan wali Mohallah Mughalabad construction of soling street Muhammad Iqbal Arrian Basti Nizamabad street Gujran wali	759	13,714.36	% Sft	104,092	7,286
12.04.18	4	Construction of soling Mubarakabad Habibabad Ward No.2 Abdul Hakim	1,128	13,714.35	% Sft	154,698	10,829
24.04.18	1	Construction of soling from Zahoor Park to GGPS Kachi Aabadi Ali Chappa Ward No.	1,824.50	13,714.00	% cft	250,212	17,515

Tender date	Sr. No.	Name of work	Quantity of brick pavement	Rate	Unit	Amount	Recovery of 7%
		3 Abdul Hakeem					
24.04.18	2	Construction of soling and drain street khokhran wali shakeel and Younis Kachi Abadi Shah kareem Ward No. 3 Abdul Hakeem	2,636	13,714.35	% Sft	361,510	25,306
24.04.18	23	Construction of Soling and Sewer Street Sheikh Shahid and Ch. Sajid Wali, Kachi Abadi Chah Dairy Wala, Ward No. 4, Abdul Hakeem.	206	13,714.35	% Sft	28,252	1,978
24.04.18	26	Construction of Soling Drain Street Mukhtar Wali, Kachi Abadi, Chah Dairy Wala, Ward No. 4, Abdul Hakeem	1,011	13,714.35	% Sft	138,652	9,706
		Total				7,460,462	522,232