



SPECIAL AUDIT REPORT

ON THE ACCOUNTS OF

RAWALPINDI RING ROAD PROJECT

HOUSING, URBAN DEVELOPMENT
& PUBLIC HEALTH ENGINEERING
DEPARTMENT

GOVERNMENT OF THE PUNJAB

AUDIT YEAR 2021-22

AUDITOR-GENERAL OF PAKISTAN

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PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers, and Terms and Conditions of Service) Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of the accounts of the Federation, the Provinces and any authority or body established by the Federation or a Province.

The Directorate General of Audit Works (Provincial), Lahore conducted special audit of Rawalpindi Ring Road Project, Rawalpindi w.e.f 24.05.2021 to 15.06.2021. Audit was conducted with a view to reporting significant findings to the relevant stakeholders.

Audit findings indicate the need for adherence to the regulatory framework besides instituting and strengthening the financial system and internal controls to avoid recurrence of similar violations and irregularities. Despite repeated requests to the Principal Accounting Officer as well as a subsequent request to the Chief Secretary, the management did not convene the Special Departmental Accounts Committee meeting to furnish its response on the audit observations.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973 for causing it to be laid before the Provincial Assembly.

Dated:
Islamabad

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

ABBREVIATIONS & ACRONYMS

AGP	Auditor General of Pakistan
AIIB	Asian Infrastructure Investment Bank
Cft	Cubic Feet
CM	Chief Minister
C&W	Communication & Works
DDO	Drawing and Disbursing Officer
DFR	Departmental Financial Rules
DPAC	District Price Assessment Committee
ECNEC	Executive Committee of the National Economic Council
FBR	Federal Board of Revenue
FD	Finance Department
FWO	Frontier Works Organization
GST	General Sales Tax
ISAAIs	International Standard of Supreme Audit Institutions
LAC	Land Acquisition Collector
LRRA	Lahore Ring Road Authority
MRS	Market Rate System
NAB	National Accountability Bureau
NESPAK	National Engineering Services Pakistan
P&D	Planning & Development
PDWP	Provincial Development Working Party
PPRA	Public Procurement Regulatory Authority
PD	Project Director
R3	Rawalpindi Ring Road
RDA	Rawalpindi Development Authority
SDAC	Special Departmental Accounts Committee
Sft	Square Feet
VGF	Viability Gap Fund

EXECUTIVE SUMMARY

The Directorate General of Audit Works (Provincial), Lahore conducted the special audit of “Rawalpindi Ring Road Project” for the period up to June 2021 with a view to report significant findings to the relevant stakeholders. During audit, it was assessed whether the management complied with applicable laws, rules and regulations in managing the project. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) on the directives of AGP alongwith approved terms of reference.

The Project Management Unit (PMU), Rawalpindi Ring Road Project was the designated authority under the administrative control of Secretary HUD&PHE Department. The PC-1 for land acquisition of Rawalpindi Ring Road was approved for Rs. 6,272.577 million on 05.08.2020 and out of this amount Rs. 2,435.669 million had been paid to the land owners in the districts of Rawalpindi and Attock. The tenders for construction of the project were called for on Public Private Partnership Mode on 01.03.2021 valuing Rs. 38-40 billion. However, the government quashed the tenders on 27.04.2021 and initiated an inquiry into the proceedings of the project. This special audit aims to bring significant audit observations in land acquisition process, alignment of R3, financial model and detailed design of the Rawalpindi Ring Road (R3) Project and approvals of Private Housing Societies by RDA.

Key Audit Findings

Audit findings in this report have been categorized into major issues pertaining to fraud, financial management, procurement & contract management, land acquisition, illegal approvals in Private Housing Societies and construction & works. The key audit findings areas under:

- i. Fraudulent payment due to application of incorrect category for acquiring land - Rs 14.200 million.
- ii. Irregular calling of tenders for R3 without approval of alignment and PC-1 by ECNEC
- iii. Loss to government due to incorporation of MRS of district Rawalpindi in district Attock for the Financial Model of R3 - Rs 3.414 Billion
- iv. Loss to government due to substantial difference in construction cost estimate and traffic count of R3 – Rs 4.645 Billion
- v. Undue financial benefit due to non-levy of betterment charges for Murat Interchange and Hakla - DI Interchange – Rs 2 Billion
- vi. Uneconomical proposed alignment at Hakla DIK Interchange resulting in inflated construction cost – Rs 540.50 Million
- vii. Loss due to irregular provision of land compensation amount against government owned land – Rs 12.961 million
- viii. Non-mutation of 1947 Kanals 8 marlas and 10 square foot of land in the name of Provincial Government
- ix. Non-recovery of penalty / tawan for illicit agricultural cultivation and use of government's acquired property - Rs 94.000 million
- x. Illegal approvals/NOCs were granted in private housing societies along the R3 alignment.

Recommendations

Following are the audit recommendations:

- i. The overpaid amount to land owner be recovered and disciplinary action under PEDDA Act 2006 be initiated against the delinquents.

- ii. Proposed alignment of R3 be revised in favour of economy of the project.
- iii. Cost estimate in the Financial Model of R3 be revised for the alignment situated in the district Attock.
- iv. Consultant be penalized for preparing inflated construction cost and presenting reduced traffic count
- v. Issues which demand probe be addressed for fixing of responsibility.
- vi. Betterment charges be imposed on the landowners.
- vii. Land award be amended and responsibility be fixed.
- viii. Land be mutated in favour of the Government of the Punjab and internal controls should also be strengthened.
- ix. Penalty/tawan be recovered and possession of government's acquired land should be taken so as to avoid encroachments and future litigations.
- x. Disciplinary actions be initiated against the delinquents who granted irregular/un-lawful approvals in private housing societies.

1. INTRODUCTION

1.1 Punjab's infrastructure needs are mounting with growing population and increased urbanization. While on one hand these growing needs put competing demand on limited public resources, on the other hand, they provide ample opportunities for the private sector to invest in the Government of the Punjab priority areas and develop a public-private partnership (PPP). Such PPP projects would provide medium to long-term investment opportunities for private investors, while easing the fiscal pressure on the Government. The Rawalpindi Ring Road project was conceived as a PPP project by the Government of the Punjab, it has a length of 65.8 kilometers and comprises of 6-Lane carriageway. The project focuses primarily on the linkage of G. T Road (N-5) near Radio Pakistan with major towns like Chakbeli, Bahria town, Adiala town, Chakri town, Capital Smart City and major arteries like D.I. Khan Hakla motorway, Motorway M-1 and Motorway M-2. Project Director, PMU R3 was responsible for the management of the R3 Project.

It is important to mention here that significant audit observations, pertaining to R3 Project, were raised by the audit during annual audit for the year 2020-21 of Rawalpindi Development Authority (RDA) but the management failed to take timely corrective measures. Resultantly, audit observations of similar nature are also a part of this special audit report.

1.2 Hierarchy of the PMU R3

- i. Project Director Rawalpindi
- ii. Deputy Project Director, PMU R3 Rawalpindi
- iii. Chief Engineer RDA Rawalpindi
- iii. Director Admn & Finance RDA
- iv. Director Engineering
- vi. Director Contract Planning & Design
- vii. Land Acquisition Collector RDA Rawalpindi

1.3 Objectives of the PMU R3

- i. Development of Rawalpindi Ring Road's infrastructure.
- ii. Development of economic and industrial zones.
- iii. To provide the alternate road infrastructure to the population living in Rawalpindi and Attock and link it with Motorway M2 and National Highway N5.

1.4 Summary of PC-1/PC-II and financial status

The details of PC-1/PC-II of R3 are as under:

Sr.#	Project	Details	Dates	Amount
1	Feasibility Study and Detailed Design for Construction of R3 (PC-II)	Original cost	2016	Rs 26.600 Million
2	-do-	1 st Revised cost	-	Rs 0.975 million
3	-do-	2 nd Revised Cost	-	Rs 8.329 million
4	-do-	3 rd revised Cost was approved by P&D Board, Government of the Punjab	28.10.2020	Rs168.270 million
5.	PC-1/AA of "Land Acquisition, Property Compensation, Afforestation & Shifting of Utilities for R3 Package-1 51.70 km"	Secretary HUD&PHE Department	05.08.2020	Rs 6,276.577 million

The details of Budget and expenditure are as under:

(Rs in Million)

Sr.#	Financial year	Budget	Expenditure
1	2020-21	6473.017	6089.716

Source: Budget statement duly signed by Director Finance RDA Rawalpindi

2. Objectives and TORs:

- To analyze the underlying reasons for change of alignment and increase of length of Rawalpindi Ring Road from 38.38 km to 65.3 km.
- To highlight the reasons for shortcomings in planning stage which led to wastage of public resources and inflated project cost by engaging M/s NESPAK and then M/s ZEERUK International and again M/s NESPAK.
- To check whether LAC had made payments to the land owners within the approved alignment by the project approving forum.
- Thematic Audit of approval of private housing societies by RDA and TMA Attock along the Rawalpindi Ring Road. Issues / shortcomings in approvals / NOCs. Procedures followed while granting approvals.
- Comparison of rates of Land Acquisition Award of Rawalpindi Ring Road with DC's notified rates and structure assessments by the C&W Department.
- To check whether LRRA floated tenders after meeting all the codal formalities.
- Examining terms and conditions of Request for Proposal (RFP), estimated traffic count and financial proposal.
- The approval of PC-1 before land acquisition.
- Comparison of survey made by Revenue Department with proposed alignment, assessment of rates of land and structure, payments made by the LAC.
- Analyze the minutes of meeting of Project Steering Committee, PPP Board, RDA and LRRA.
- To check if any owner(s) of any private housing society was likely to get benefit of re-alignment of R-3.

3. AUDIT SCOPE AND METHODOLOGY

- 3.1 Audit scope included the scrutiny of accounts and record of Project Director, PMU, R3 Rawalpindi up to June 2021 including record

maintained in Finance Directorate, Contract Directorate, Directorate Metropolitan Planning and Land Acquisition Wing.

3.2 Audit methodology included data collection, scrutiny / analysis of record and discussion with staff of PD PMU.

4. AUDIT FINDINGS

4.1 Fraud & Embezzlement

Issue related to fraud and embezzlement is as under:

4.1.1 Fraudulent payment due to application of incorrect category for acquiring land- Rs 14.200 million

As per Farde Malkiat issued during 2019-20 by Assistant Director Land Record, Arazi Center Fateh Jang, for Ghair Mumkan / Maira category of land in Mouza Doulat Pur the approved DPAC rate was Rs 900,000 per kanal.

LAC RDA Rawalpindi, had acquired 28 kanals 18 marlas and 126 sft of Bagheecha and Chahi category land by applying rate of Rs 1,400,000 per kanal in Mouza Doulat Pur. Audit observed that, as per Farde Malkiat of ADLR, the actual category of that land was Ghair Mumkan / Maira and its acquiring rate should have been Rs 900,000 per kanal.

Weak managerial and financial controls resulted in fraudulent payment of Rs 14,200,000.

Audit pointed out fraudulent payment in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early recovery and criminal proceedings against the responsible persons. Further, inquiry and action may also be initiated

against District Accounts Officer, Rawalpindi who pre-audit and made this payment to affectees.

(Para 7)

4.2 Land acquisition and compensation issues

Issues relating to land acquisition for R3 Project are as under:

4.2.1 Unlawful announcement of Award and payment by LAC RDA in Tehsil Fateh Jang district Attock – Rs 2,062.702 million

As per Sections 3(c) of LAC Act 1894, the collector includes any officer who shall be appointed by the Board of Revenue.

Record of LAC RDA Rawalpindi revealed that Mr. Waseem Tabish was appointed on deputation as LAC RDA in RDA office Rawalpindi. Audit observed that LAC RDA announced the Award for district Attock for acquisition of land in different mouzas of Tehsil Fateh jang, district Attock. Further, LAC RDA had made payment of Rs 2.063 billion to 449 landowners in District Attock who were beyond his territorial jurisdiction as he was not appointed by the Board of Revenue for land acquisition in district Attock. Further, no notification for LAC RDA in district Attock was issued.

Violation of Act resulted in unauthorized payment of Rs 2,062,702,756

Audit pointed out unlawful announcement of Award and payment by LAC RDA in Tehsil Fateh Jang district Attock in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends disciplinary action for this lapse.

(Para 26)

4.2.2 Loss due to irregular provision of cost against acquisition of Shamilat Deh Land –Rs 298.844 million

As per Section 12(1) of LAC Act 1894, such award shall be filed in the Collector's office and shall, except as hereinafter provided, be final and conclusive evidence, as between the collector and the person interested, whether they have respectively appeared before collector or not, of the true area and value of the land, and the apportionment of the compensation among the person interested.

Scrutiny of record of LAC RDA Rawalpindi revealed that the land acquisition award of R3 project had the provision to acquire the land of Shamilat Deh. Audit is of the view that true ownership and title of land was not clear, therefore, provision for acquiring such land was in contradiction to the Act *ibid* and created undue liability for the government.

Violation of LAC Act 1984 resulted in loss of Rs 298,844,500.

Audit pointed out the loss in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends amendment in award of land acquisition besides fixing of responsibility for this lapse.

(Para 11)

4.2.3 Overpayment due to applying higher rates than market rates of land in district Rawalpindi -Rs 128.325 million

As per Section 23 of LAC Act 1894, for determining the amount of compensation to be awarded for land acquired under this Act, the court

shall take into consideration the market-value of the land at the date of publication of the notification under Section 4.

LAC RDA Rawalpindi had made payment for acquiring land in different mouzas of Rawalpindi. Audit observed that DPAC Rawalpindi had assessed higher rates than market rates of the land. The detail is in Annex A.

Weak managerial and financial controls resulted in overpayment of Rs 128,325,000.

Audit pointed out overpayment in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early recovery and probe into the matter for fixing the responsibility against the members of DPAC and BOR who approved the rates.

(Para 10)

4.2.4 Loss due to provision of excess rate in land award for acquiring land in adjacent mouzas on the same alignment of R3 - Rs.115.860 million

As per DPAC letter dated 29.10.2020, land rate in Mouza Maira Kalan of District Rawalpindi was Rs 250,000 per kanal during the year 2019-20.

Record of LAC RDA Rawalpindi revealed that DPAC Attock had assessed payment of Rs 400,000 per kanal for Maira category of land and Rs 310,000 per kanal for Ghair Mumkan category of land in Mouza Murat of district Attock. Audit observed that in adjacent Mouza Maira Kalan of district Rawalpindi, along the same alignment of R3 and for same categories of land, the DPAC Rawalpindi had assessed the rate of Rs

250,000 per kanal. This resulted in loss while acquiring land of same category in adjacent mouzas. The detail is as under:

(Rs in Million)

Category of Land	Rates applied	Admissible (as per Audit)	Difference	Area of land	Loss
Maira	400,000	250,000	150,000	536 K	80,400,000
GhairMumkan	310,000	250,000	60,000	591 K	35,460,000
Total Loss					115,860,000

Weak managerial and financial controls resulted in loss of Rs 115,860,000 due to substantial difference in land rates of same categories.

Audit pointed out the loss due to provision of excess rate in award for acquiring land in adjacent mouzas on same alignment of R3 in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends recovery of loss at the earliest besides probe into the matter besides action under the law of land against the members of DPAC and BOR who approved the rates.

(Para 9)

4.2.5 Non-recovery of penalty / tawan for illicit agricultural cultivation and use of government's acquired property - Rs 94.000 million

As per Section 175-A of The Punjab Land Revenue Act 1967, whoever makes an encroachment on any village road, path or other common place and fails to remove the same shall be punished by the Revenue Officer with fine.

LAC RDA Rawalpindi had made payment for acquisition of land and buildings for Rawalpindi Ring Road Project. Audit observed that construction of R3 was suspended and the landowners were still utilizing acquired agricultural land for cultivation and buildings for commercial and residential purposes despite receiving compensation amount. Audit is of the view that the acquired land and building structures were now government's property and all proceeds from that property should be deposited in the government's treasury.

Violation of Act ibid resulted in non-recovery of penalty / tawan for Rs 94,000,000.

Audit pointed out the non-recovery in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends recovery of penalty / tawan besides taking over of possession of land and building structures to avoid future litigations and encroachments.

(Para 14)

4.2.6 Loss due to provision of higher rates of land in Mouza Morat – Rs 83.502 million

As per Section 12(1) of LAC Act 1894, Such award shall be filed in the Collector's office and shall, except as hereinafter provided, be final and conclusive evidence, as between the collector and the person interested, whether they have respectively appeared before collector or not, of the true area and value of the land, and the apportionment of the compensation among the person interested.

Scrutiny of record of LAC RDA Rawalpindi revealed that DPAC Attock had recommended land rates in Mouza Morat on 13.03.2020 for Rs

400,000 per kanal and Rs 310,000 per kanal for Maira and Ghair Mumkin category respectively. Accordingly, LAC RDA announced the award of land acquisition in district Attock for R3 Project. Audit observed that on 06.06.2020 and on 11.09.2020 DPAC Attock recommended land rate of Rs 310,000 per kanal and Rs 250,000 per kanal for Maira and GhairMumkin category respectively. These rates were less than the rates which were previously recommended by the DPAC Attock. Therefore, excess land rates were taken in Award by LAC RDA which resulted in loss to the government. The detail is as under:

(Rs in Million)

Mouza	Category of land	Rates approved in Award	Admissible rates	Excess rates	Area of land	Loss
Morat	Maira	400,000	310,000	90,000	535 k 16M	48,222,000
Morat	GhairMumkan	310,000	250,000	60,000	588 K 18M	35,280,000
Total						83,502,000

Weak managerial and financial controls resulted in loss of Rs 83,502,000 due to recommendation of excess rates by DPAC Attock.

Audit pointed out loss in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends amendment in award of land acquisition and probe into the matter for fixing of responsibility.

(Para 12)

4.2.7 Loss due to acquisition of excess land for ROW of R3 - Rs 58.5 million

As per drawings and typical cross-section of Main Ring Road, approved by M/s NESPAK / RDA, the width of ROW was required to be 110 meter (360.9 feet).

Record of LAC RDA Rawalpindi revealed that LAC had acquired the land by taking into account the width of ROW of R3 as 363 feet. Audit observed that, as per drawings and cross section of R3, 360.9 feet or 110-meter-wide ROW was required. Hence, LAC had acquired 2.1 feet excess width for 51.7 kms.

Weak managerial and financial controls resulted in loss of Rs 58,500,000 (65 Kanal x Rs 900,000).

Audit pointed out the loss due to acquisition of excess land for ROW of R3 in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that the matter be probed to fix responsibility. Moreover, recovery be affected and Land Award be amended accordingly.

(Para 60)

4.2.8 Overpayment to owners of private housing societies due to non-deduction of area of roads, parks and public places from payment of land compensation - Rs. 61.908 million

As per rule 17 of Punjab Private Housing Schemes and Land Sub Division Rules 2010, a Development Authority shall, prior to issuance of sanction for scheme, require a developer to reserve area for road, open space, park, graveyard and solid waste management. Further, the developer shall submit a transfer deed for free of cost transfer of that area to the Development Authority.

LAC RDA Rawalpindi had made payment to owners of private housing societies for acquisition of land for R3 Project in different mouzas

of district Rawalpindi and Attock. Audit observed that payment was made without deducting the area of roads, open spaces, parks, graveyard and solid waste management.

Weak managerial and financial control resulted in overpayment of Rs 61.908 million.

Audit pointed out the overpayment in June, 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early recovery and disciplinary action for this lapse.

(Para 43)

4.2.9 Overpayment due to incorrect assessment of land by DPAC - Rs 40.442 million.

As per District Price Assessment Committee (DPAC), for the year 2019-20, DC notified rate in Mouza Kanial for Bagheecha, Chahi and Ghair Mumkin category of land was Rs 400,000 per kanal.

LAC RDA Rawalpindi made payment to acquire Bagheecha, Chahi and Gair Mumkin category of land in Mouza Daulat Pur and Mouza Kanial which were not only adjacent to each other but were also along the right of way of R3. The rate of Bagheecha and Chahi category of land in Mouza Daulat Pur was Rs 1,400,000 and rate of Ghair Mumkin category of land was Rs 900,000 per kanal. Audit was of the view that disparity in rates for acquiring the above-mentioned land is unjustified as it was in the continuous right of way of R3 and is situated on the boundary of both the Mouzas. Therefore, rates of land of Mouza Kanial should have been paid for the same category of land in Mouza Daulat Pur as per following detail:

(Rs in Million)

Mouza	Area	Rate applied	Amount	Admissible rate	Amount	Overpayment (column 4-column 6)
Daulat Pur	33kanal 3 marla 126 square foot	14,000,000 per kanal	48,622,000	400000 per kanal	13,269,200	35,352,800
Daulat Pur	10kanal 15 marla 153square foot	900,000 per kanal	9,160,200	400000 per kanal	4,071,200	5,089,000
Total						40,441,800

Weak managerial and financial controls resulted in overpayment of Rs 40,441,800.

Audit pointed out the overpayment in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends revision in the rates recommended by the DPAC, early recovery and probe into the matter.

(Para 6)

4.2.10 Overpayment due to application of excess rate than the notified rate in DC/Evaluation Table - Rs 20.545 million.

As per DC/Evaluation Table, notified rate of Ghair Mumkin land (Khasra wise) in Mauza Daulat Pur was Rs 800,000 per kanal during the year 2019-20.

LAC RDA Rawalpindi had acquired 151 kanals and 8 marlas in Mouza Doulat Pur. Audit observed that DPAC had recommended acquiring rate of Rs 900,000 per kanal instead of admissible DC/Evaluation Table rate of Rs 800,000 per kanal. Hence, excess rate of

Rs 100,000 per kanal(plus15% compulsory charges) was assessed by the DPAC in Mouza Dolat pur.

Weak managerial and financial controls resulted in overpayment of Rs 20,544,750.

Audit pointed out the overpayment in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early recovery and probe into the matter to fix responsibility.

(Para 8)

4.2.11 Unlawful provision of land compensation for FBR's defaulter – Rs 13.402 million

As per record of ADLR Arazi Center Fateh Jang, Abid Ali Shah CEO SAS Pvt Ltd was blocked from transaction of land due to 'Qurqi Orders' of Benami property by DC Inland Revenue, Government of Pakistan.

LAC RDA Rawalpindi announced the award for acquisition of land in the Mouza Kanyal Tehsil Fateh Jang and made provision of Rs 13,401,728 for Mr. Abid Ali Shah, CEO SAS Pvt Ltd. Audit observed that as per ADLR Record, Mr. Abid Ali Shah was blocked due to 'Qurqi Orders' for Benami Property by DC Inland Revenue Govt of Pakistan.

Weak managerial and financial controls resulted in unlawful provision of land compensation for Rs 13.402 million.

Audit pointed out the lapse in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that the amount of land compensation in respect of FBR's defaulter should be deposited into government's treasury and responsibility be fixed for this lapse.

(Para 34)

4.2.12 Loss due to irregular provision of land compensation amount against government owned land – Rs 12.961 million

As per Standing Order No.28 (1) of Land Acquisition issued on 26th June, 1909 (amendment in LAC Act I of 1894), when it is proposed to transfer land in the possession of Government from one Government to another, or from one Department to another proceeding under the Land Acquisition Act, 1894 are inappropriate.

LAC, RDA, Rawalpindi announced award for land acquisition in district Attock was on 5/3/2021. Audit observed that, as per AksShajra and Jama Bandi of mouzas the land was already in the name of provincial government. However, LAC announced the award and kept the liability amount against that land which resulted in loss to government and unnecessary blockage of funds. The detail is as following:

(Rs in Million)

Sr.No	Mouzas	Khasra Nos	Government owned land area	DPAC Rates Per kanal+15% compulsory charges	Loss
1	Mehlu	1148	8 kanal 9 Marla	Rs 1,000,000	10,350,000
2	Mehlu	394	2 K 4 Marla	Rs 1,000,000	2,587,500
3	Qutbal	3497/2	12 marla	RS 180,000	24,200
					12,961,700

Violation of provisions of LAC Act 1984 and Standing Orders resulted in loss of Rs 12,961,700.

Audit pointed out the loss in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends amendment in award and probe into the matter to fix responsibility.

(Para 15)

4.2.13 Payment of land and structure compensation without taking physical possession on ground.

As per Section 16 of Land Acquisition Act 1894, when the collector has made an award under section 11 he may take possession of the land, which shall thereupon be free from all encumbrances.

LAC RDA Rawalpindi had made payments to the landowners against acquisition of land and building structure in 41 mouzas of district Rawalpindi and Attock for R3 Project. Audit observed that project was suspended but possession of land was still not taken which violates the Act *ibid*.

Weak managerial and financial controls resulted in payment of land and building structure compensation for Rs 2,435,669,139.

Audit pointed out the lapse in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that physical possession of land and building structures should be taken on priority to avoid future litigations and illegal encroachments.

(Para 13)

4.2.14 Unlawful transfer / mutation of government land to a private party

As per Sections 5, 6 and 9 of LAC Act 1894, where land is to be acquired for a public purpose, after considering the result of the survey and thereafter, no sale or purchase of land was allowed after publication and Gazette Notification U/S 17(4) & 6.

Gazette Notification U/S 17(4) & 6 for land acquisition of Rawalpindi Ring Road Project was published on 18.09.2020. Audit observed that, after Gazette Notification, 116 kanals and 9 marlas of government acquired land was illegally transferred in the name of M/s Ittehad City Pvt Ltd by ADLR Arazi Center Fateh Jang on 10.12.2020.

Violation of Act *ibid* resulted in unlawful transfer of government acquired land by ADLR Arazi Center Fateh Jang.

Audit pointed out lapse in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends initiation of criminal proceedings and remedial measures besides strengthening of internal control regimes.

(Para 17)

4.2.15 Non-mutation of 1947 Kanals 8 marla and 10 square foot of land in the name of Provincial Government

As per Section 16 of Land Acquisition Act 1894, when the collector has made an award, he may take possession of the land, which shall be thereupon free from all encumbrances.

LAC RDA Rawalpindi made payment on account of land acquisition for Rawalpindi Ring Road in District Rawalpindi. Audit observed that, as per award of land, a total of 6300 kanal and 1 marla of land was acquired in district Rawalpindi but the revenue department had mutated only 5990 kanals, 12 marlas and 262 sft in favour of the Government of the Punjab. Therefore, 349 kanals, 8 marla and 10 sft were left un-mutated. Further, in District Attock, 4320 kanals and 9 marlas were acquired and out of this only 2722 kanals and 11 marlas were mutated in favour of the Government of the Punjab, whereas 1598 kanals were still not mutated.

Violation of Land Acquisition Act resulted in non-mutation of 1947 kanals 8 marlas and 10 square foot of land in District Attock and District Rawalpindi.

Audit pointed out non-mutation of land in June, 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early mutation of land in favour of the Government of the Punjab and strengthening of internal controls.

(Para 32, 39)

4.2.16 Illegal mutation / transfer of land in the name of a blocked person

As per record of ADLR Arazi Center Fateh Jang, landowner Mr. Nisar Ahmed Afzal was blocked 'due to Nab Inquiry' hence, he was banned from sale / purchase of land.

Examination of record of ADLR Arazi Center Fateh Jang district Attock revealed that the landowner Mr. Nisar Ahmed Afzal made transactions of 710 kanals of land along the right of way of R3 in Mouza Murat, Jungle, Kak Chaudhry and Daulat Pur from the year 2018 to date. Audit observed that Mr. Nisar Ahmed Afzal was a blocked person as per record of ADLR and was barred from transaction of property 'due to NAB Inquiry'. However, ADLR mutated / transferred land in and from his name.

Weak supervisory control resulted in irregular mutation / transfer of 710 kanals of land.

Audit pointed out illegal mutation / transfer of land in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends cancellation of the mutation besides early probe to fix responsibility for this lapse.

(Para 28)

4.3 Financial Management and Alignment issues

Issues relating to financial management and alignment, observed during audit, are as under:

4.3.1 Illegal contract conditions in RFP and Concessionaire Agreement regarding construction of five Interchanges at R3 Rs 5.00 billion

As per Section-4 of the Law of Contract Act 1872 in Pakistan, a contract is illegal if it is forbidden by law; or is of such nature that, if permitted, would defeat the provisions of any law or is fraudulent; or involves or implies injury to a person or property of another, or court regards it as immoral or opposed to public policy.

In the 13th meeting of the Project Review Committee, held on 19.2.2021, it was decided that out of total 9 Interchanges at R3, four would be constructed by the concessionaire through PPP and remaining 5 would be constructed by concessionaire through “public funding / private financing by the adjacent housing societies” and accordingly RFP of R3 was advertised on 01.03.2021. Audit observed that the Government would share VGF in 4 interchanges i.e. N5 (Radio Pakistan), Murat Interchange, DI Hakla Interchange and Sangjani Interchange. The other 5 interchanges i.e. Chakbeli, Nakrali, Adyiala, Chakri and Airport Interchange would be constructed by the concessionaire in its private capacity through collection of funds from private housing societies in those areas. As per Law of Contract Act 1872, there was no law of land that interchanges would be constructed in this manner. Therefore, provision in the Agreement was in contravention of the Law of Contract in Pakistan.

Violation of law *ibid* resulted in provision of illegal contract conditions in Concessionaire Agreement regarding construction of five Interchanges valuing Rs 5.00 billion.

Audit pointed out the lapse in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that Financial Model of R3 should be revised and the matter be probed to fix responsibility.

(Para 41)

4.3.2 Undue financial benefit due to non-levy of betterment charges for Murat Interchange and Hakla - DI Interchange – Rs 3 Billion

As per Section 22 and 23 of Punjab Development of Cities Act 1976, Power to levy betterment fee, where any new scheme has been executed by the Authority by providing services or amenities in any locality, the Authority may, with the previous consent of Government, levy upon the owner of the property or any person having an interest therein, a betterment fee on account of the execution of the scheme. Further, as per 13th meeting of the Project Review Committee (PRC) of the PPP P&M Board held on 19.02.202, the cost of interchange was Rs 1 billion per interchange.

Record of LAC RDA and PD PMU Rawalpindi Ring Road revealed that Murat Interchange and Hakla – DI Interchange were among the initial 04 interchanges of R3 and the construction cost of both was included in the cost Financial Model and Request for Proposal (RFP) of the R3 Project. From the DC notified rate and record of ADLR, Audit observed that the prices in the adjacent mouzas of these two interchanges appreciated significantly and landowners and property developers made considerable transactions of land from the Year 2018 till date. Audit is of the view that these landowners and property developers were direct beneficiaries of construction of these two interchanges, therefore, the betterment charges levied and recovered from beneficiaries.

Violation of provisions of Punjab Development of Cities Act 1976 resulted in non-levy of betterment charges by RDA for Rs 3 billion.

Audit pointed out the undue financial benefit in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that the Financial Model of R3 should be revised and betterment charges should be imposed on the landowners in that area.

(Para 37)

4.3.3 Loss to government due to substantial difference in construction cost estimate and traffic count of R3 – Rs 4.645 Billion

As per para 5 of “Minutes of 4th Meeting of Public Private Partnership Policy and Monitoring Board” held on 04.09.2020, Third Party Validation (TPV) of the R3 Project regarding the route alignment, Traffic Count Survey (TCS), construction cost and design cost has been vetted through consultant Engineering Consultancy Services Punjab (ECSP) who worked out the actual cost of R3 as Rs 33.39 billion.

Scrutiny of record of PMU R3 revealed that consultant M/s NESPAK worked out construction cost estimate of R3 for Rs 38.035 billion and same was accounted for in Financial Model of R3. Audit observed that consultant M/s NESPAK applied higher rates as consultant M/s ECSP worked out the actual construction cost of Rs 33.39 billion. Moreover, in the Financial Model of R3, M/s NESPAK had taken traffic count of 44361 per day instead of actual traffic count of 50478 per day, as per report of M/s Zeeruk Int. Therefore, the substantial difference of Rs 4.645 billion in construction cost and less traffic count would inversely effect the debt ratio and Viability Gap Funding (VGF) and this would result in loss to public exchequer.

Weak managerial and financial control resulted in loss of Rs 4.645 billion.

Audit pointed out loss in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that the Financial Model of R3 should be revised and consultant should be penalized for preparing inflated construction cost and presenting reduced traffic count.

(Para 23)

4.3.4 Inadmissible provision for land compensation in Award of land-Rs 228.592 million

As per 54th meeting of Progressive Review Committee of Rawalpindi Ring Road held on 25.01.2021, the Chair / Commissioner Rawalpindi directed that land of private housing societies may be transferred without payment.

Scrutiny of record of LAC RDA revealed that LAC had made provisions in land award for payment to the private housing societies. Audit observed that, as per minutes of meeting of Progress Review Committee, no payment was to be made to the private housing societies and their land was to be acquired without any cost.

Weak managerial and financial control resulted in inadmissible provision of land compensation for Rs 228,592,217.

Audit pointed out the lapse in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends amendment in award of land and inquiry into the matter to fix responsibility for the lapse.

(Para 40)

4.3.5 Non-recovery of unspent balance from PTCL, IESCO and SNGPL - Rs 138.644 million

As per FD letter No.FD(M-I)II-17/84 Government of the Punjab Finance Department dated 10.02.2016, residual / un-spent balance amount, if any, shall also be refunded to the concerned Drawing and Disbursing Officer (DDO), who would deposit the same to his respective receipt head of account.

DG RDA Rawalpindi made advance payment to various departments for shifting of their utility services from the right of way of R3. An amount of Rs 138,644,136 was paid for shifting of PTCL lines, electric lines and Sui Gas pipelines. Audit is of the view that the bidding process for construction of R3 project was quashed as enunciated in letter dated 28.4.2021 by Secretary, PPP P&M Board, Government of the Punjab, therefore, all the advance payment made to the departments for shifting of their utility services should be recovered and deposited in relevant head of accounts.

Weak managerial and financial controls resulted in non-recovery of Rs 138,644,136 as under:

Sr. No	Date	Name of Departments	Cheque No.	Amount
1	17.09.2020	Senior Manager(F&MA) ITR/RTR PTCL, Islamabad-Payment against demand notice for shifting of utilities services of PTCL falling in row of Rawalpindi Ring Road Project-R3 (Shifting of Utilities)	A114741	12,850,302
2	03.11.2020	Chief Executive Officer, IESCO Islamabad-Payment against demand notice for shifting of 11KVA transmission lines of IESCO Rawalpindi Ring Road Project-R3 (Shifting of Utilities)	A147260	104,156,334
3	23.01.2021	SNGPL, Islamabad-payment against demand notice for shifting of Sui northern gas pipe line falling in Row of Rawalpindi Ring Road Project-R3 (Shifting of Utilities)	A147288	3,847,500

4	27.02.2021	SNGPL, Islamabad-payment against demand notice for shifting of Sui northern gas pipe line(SNGPL)- payment charged to shifting of Utility for falling for Rawalpindi Ring Road Project-R3 (Shifting of Utilities)	A184205	17,790,000
Total				138,644,136

Audit pointed out the non-recovery in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early recovery of the advance payment besides strengthening of internal controls.

(Para 20)

4.3.6 Illegal calling of tenders for R3 without approval of alignment and PC-1 by the ECNEC

As per Section 17 of the Punjab Public Private Partnership Act 2019, the Authority shall forward all requests for approval of the Project from Competent Forum at Government level.

Record of PMU Rawalpindi Ring Road revealed that the tenders were invited in newspapers for construction of R3 on PPP mode and last submission date of tenders was 12.04.2021. Audit observed that, as per letter dated 04.08.2020 of Planning and Development Board, the PC-1 for land acquisition was approved for a length of 51.70 km for Rs 6,276.577 million. However, as per letter dated 08.10.2020 of P&D Board ‘Approval of PC-1 does not constitute approval of alignment’. Further, in January 2021 a revised PC-1 for alignment of 66.3 kilometer, amounting to Rs 16,471.20 million was submitted for approval but the same was not approved by ECNEC.

Therefore, without approval from competent forum, calling of tenders by LRRA was irregular.

Violation of Act ibid resulted in illegal calling of tenders amounting to Rs 40 billion.

Audit pointed out the irregularity in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that the matter be probed into for fixing of responsibility.

(Para 27)

4.3.7 Illegal proposed execution of R3 Project outside the boundary limits of approved Rawalpindi Master Plan 2016

As per notification No.SO.III (L G) 7-12/98, Dated: 25.09.1998 of Government of The Punjab, Local Government & Rural Development Department, the relaxation in any provision of the Master Plan would be made only with the prior approval of the Government in cases of extreme hardship. If any matter in the plan requires clarification, the decision of the Government shall be final and binding on all concerned. Further, in 53rd meeting of the Progress Review Committee of R3, the Chair / Commissioner Rawalpindi directed the DG RDA to extend the boundary of Rawalpindi Master Plan to a reasonable limit.

Record of Project Director, PMU R3 revealed that proposed construction of Rawalpindi Ring Road was outside the boundary of approved Rawalpindi Master Plan 2016. Moreover, the directions of Commissioner Rawalpindi regarding extension of boundary of Rawalpindi Master Plan were still not complied with.

Violation of approved Rawalpindi Master Plan 2016 resulted in illegal proposed execution of R3 Project by RDA / PMU.

Audit pointed out illegal proposed execution of R3 Project outside the boundary limits of approved Rawalpindi Master Plan 2016 in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that responsibility be fixed for the lapse.

(Para 42)

4.4 Issues pertaining to Private Housing Societies

The issues relating to irregular approvals and non-recovery of government dues from Private Housing Societies along the alignment of R3, are as under:

4.4.1 Illegal commercialization of plots under the umbrella of Presidential order

As per rule 10(2) (c) of Punjab Private Housing Schemes and Land Sub Division Rules 2010, commercial area was to be five percent while planning the housing scheme.

Director MP & TE RDA Rawalpindi approved the revised layout plan of Top City-1 for 9081 Kanal on 19.06.2019. Audit observed that as per revised approved layout plan, commercial area was 443.40 kanal, however additional area of 152 kanal was also approved as commercial area under the umbrella of Presidential order. Further, the same undue benefit was also extended to Property Developer of Mumtaz City by allowing commercial area in excess of 5% of the total area of the scheme.

Weak managerial and financial control resulted in illegal commercialization of plots by under the umbrella of Presidential order area of 152 Kanal for Rs 1,391,560,000.

Audit pointed out illegal commercialization of plots in June 2021. No reply was furnished by the department.

Audit recommends that matter be probed and criminal proceedings be initiated against the responsible persons.

(Para 45)

4.4.2 Less recovery of land conversion fee –Rs 272.851 million

As per rule 39 of Punjab Private Housing Schemes and Land Sub Division Rules 2010, A developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Director MP & TE RDA Rawalpindi approved the revised layout plan of TOP City-1 for 9081 Kanal on 19.06.2019. Audit observed that as per DC notified rate issued by Board of Revenue Punjab the rate in mouza Bijniyal of TOP City-1 was Rs 8855000 per kanal but the RDA applied rate of Rs 556,600 per kanal on area of 3288 kanal which resulted in less recovery as under:

Departmental calculation	Calculation as per DC rate	Less recovery
3,288 kanal x 556,600 x 1% + Rs 18,301,008	3288 Kanal x 8,855,000 = Rs 29,115,240,000 x 1% = Rs 291,152,400	272,851,392

Weak managerial and financial control resulted in less recovery of fee for Rs 272,851,392.

Audit pointed out less recovery in June 2021. No reply was furnished by the department.

Audit recommends early recovery and probe into the matter.

(Para 44)

4.4.3 Non-recovery of design, roads, water supply and sewerage charges - Rs 65.204 million

As per rule 37 of Punjab Private Housing Schemes and Land Sub Division Rules 2010 (w.e.f. 13.03.2010), the developer shall deposit a fee of Rs 500 per kanals for sanction of design of roads, streets etc and further shall deposit a fee Rs 500 per kanal for sanction of water supply, sewerage design.

Audit observed that Director MP&TE RDA Rawalpindi did not recover the design, roads, water supply and sewerage charges from the 21 housing societies.

Violation of Punjab Housing Rules resulted in non-recovery of Rs 65,204,590.

Audit pointed out non-recovery in June 2021. No reply was furnished by the department.

Audit recommends early recovery of government dues besides strengthening of internal controls.

(Para 56)

4.4.4 Loss to Government due to less provision for width of roads - Rs 63.000 million

As per rule, 10 of Punjab Private Housing Schemes and Land Sub Division Rules 2010 (w.e.f. 13.03.2010) approach roads should not be less than 40 feet.

Record of Administrator, TMA Fateh Jang revealed that a Scheme “Islamabad Co-operative Housing Society Ltd Town” was sanctioned on 21.05.2010 for a total area of 590 kanals. Audit observed that in approved layout plan only 30 feet wide roads were kept instead of 40 feet as per criteria ibid. Hence, less area of 21 kanals was reserved for roads which resulted in less transfer of land in favour of government.

Violation of Punjab Housing Rules resulted in loss of Rs 63,000,000.

Audit pointed out loss in June 2021. No reply was furnished by the department.

Audit recommends recovery of loss and probe to fix responsibility.

(Para 52)

4.4.5 Loss to Government due to less provision of public building area - Rs 21.780 million

As per rule 10 of Punjab Private Housing Schemes and Land Sub Division Rules 2010(w.e.f. 13.03.2010), public buildings area from 5 to 10% were required to be kept while sanction of scheme.

Record of Administrator, TMA Fateh Jang revealed that a Scheme “Islamabad Co-operative Housing Society Ltd Town” was sanctioned on 21.05.2010 for a total area of 590 kanals. Audit observed that in approved layout plan only 3.77% public building area was reserved in the scheme instead of 5% area as per criteria ibid. Hence, less area of 7.26 kanals was reserved, which resulted in less transfer of land in favour of government.

Violation of Punjab Housing Rules resulted in loss of Rs 21,780,000.

Audit pointed out loss in June 2021. No reply was furnished by the department.

Audit recommends recovery from the developers besides fixing responsibility and strengthening of internal control regimes.

(Para 51)

4.4.6 Inadmissible payment of land compensation to an owner of a private housing society - Rs 12.330 million

As per 54th meeting of Progress Review Committee of Rawalpindi Ring Road held on 25.01.2021, the Chair / Commissioner Rawalpindi directed that land of private housing societies may be transferred without payment.

LAC Rawalpindi Ring Road made payment of Rs 12,330,960 to Mr. Makhdoom Hussain for land compensation in lieu of acquired land of a private housing society. Audit observed that, as per minutes of meeting of Progress Review Meeting, no payment was to be made to any private housing society and land would be transferred free of cost. However, LAC made payment for acquiring land of a private housing society and violated the criteria *ibid*. The detail is as under: -

Mouza	Amount	Name of Payee	Name of Owner
Kanyal	12,150,004	Ali Muhammad hC O/S Mahkdoom Hussain	Al Rai Enterprises Registered
Kanyal	180,956	Ali Muhammad hC O/S Mahkdoom Hussain	Al Rai Enterprises Registered
	12,330,960		

Weak managerial and financial control resulted in inadmissible payment to a private housing society for Rs 12,330,960.

Audit pointed out inadmissible payment of land compensation in June 2021. No reply was furnished by the department.

Audit recommends early recovery and probe into the matter to fix responsibility.

(Para 38)

4.4.7 Non-deduction of area of roads, parks and public places from payment of land compensation – Rs 11.228 million

As per rule 17 of Punjab Private Housing Schemes and Land Sub Division Rules 2010, a Development Authority shall, prior to issuance of sanction for scheme, require a developer to reserve area for road, open space, park, graveyard and solid waste management. Further, the developer shall submit a transfer deed for free of cost transfer of that area to the Development Authority.

LAC RDA Rawalpindi made provision in Award for payment to owners of private housing societies for acquisition of land for R3 Project in different mouzas of district Rawalpindi and Attock. Audit observed that provision of payment was made without deducting the area of roads, open spaces, parks, graveyard and solid waste management. The detail is as under:

Sr. No	Name of societies	Mouza	Area in Kanal	Area of Public 30% in Kanal	DPAC Per kanal rate	Overpayment + 15%
1	Zaib Brothers Pvt Ltd(ZaibWarchanZaib Khan)	Qutbal	0-4-271	1.5 marla	180000	15525
2	Army Welfare Housing Scheme	Jabba	9-16-127	3 Kanal	300000	1035000
3	NLC	Jabba	23-2-192	7 Kanal	300000	2415000
4	Bilal Town (Shaikh Iftikhar Ahmed Adil & family etc)	Maira Kalan	89	27 Kanal	250000	7762500
Total						11,228,025

Weak managerial and financial control resulted in non-deduction of area of public utility sites for Rs 11,228,025.

Audit pointed out lapse in June 2021. No reply was furnished by the department.

Audit recommends amendment in Land Award and initiation of disciplinary action for this lapse.

(Para 43)

4.4.8 Unlawful approval of commercial shops in residential apartments of 3-Tower Top City 1 - Rs 5.103 million

As per para 2.5 of RDA Building Regulations 2019, convenience shop at neighborhood level would be allowed on ground floor for grocery, barber and daily need items in apartment building subject to conditions i.e. only 4 shops (1800sft) on ground floor and same would not be used for any other commercial activity.

Director MP & TE RDA Rawalpindi approved the commercial layout plan of 3-Tower apartment's buildings in TOP City-1. Audit observed that RDA approved 9 shops for commercial purposes with area of 3368 sft instead of only 4 shops of 1800 sft area in violation of criteria ibid. This resulted in undue financial benefit to the Property Developer of Top City 1.

Violation of RDA Regulations resulted in unlawful approval of commercial shops in residential apartments of 3-Tower in Top City1 for Rs 5,103,840.

Audit pointed out unlawful approval of commercial shops in residential apartments in June 2021. No reply was furnished by the department.

Audit recommends probe to fix responsibility and issuance of revised layout plan.

(Para 48)

4.4.9 Non-imposition of penalty due to marketing and development works by Capital Smart City in unapproved layout plan- Rs 3.650 million

As per Section 34(b) of the Punjab development of Cities Act, 1976 (Schedule Part-B-4), in case of violation of master plan, building plan or sanctioned site development scheme including the plans and schemes sanctioned under the repealed enactment, allotting, selling or using the land for the purpose other than the approved layout plan, the

court may impose fine of Rs 10000 per day from the dates of its commission.

Director MP & TE RDA Rawalpindi approved the revised layout plan of Capital Smart City for 7505 Kanal on 21.09.2019. Audit observed that layout plan of the scheme was extended to 80,000 kanals by the developer without approval which was violation of Act ibid. RDA was required to impose penalty for violation of approved layout plan. However, no penalty was imposed on capital smart city by RDA.

Violation of Act resulted in non-imposition of penalty for Rs 3,650,000.

Audit pointed out non-imposition of penalty in June 2021. No reply was furnished by the department.

Audit recommends imposition of penalty and fixation of responsibility upon the delinquents for the lapse.

(Para 47)

4.4.10 Less recovery of commercial fee by accounting for less commercial area than approved layout plan of 3-Tower Top City-1 – Rs 3.595 million

As per para 2.5 of RDA Building Regulations 2019, convenience shop at neighborhood level would be allowed on ground floor for grocery, barber and daily need items in apartment building subject to conditions i.e. only 4 shops (1800sft) on ground floor and same would not be used for any other commercial activity.

Director MP & TE RDA Rawalpindi RDA approved the commercial layout plan of 3-Tower apartment's buildings in TOP City-1. Audit observed that RDA recovered the commercial fee for 9 shops by accounting area of 3368 sft instead of actual approved area of 8160 sft. The detail is as under.

RDA's calculation of commercial fee	Actual commercial fee	Less recovery
3370 sft x Rs (Rs 888000=Rs3265 persftx20%=Rs 653/sft)653x 3370=Rs 2201000	8160 sft x Rs (Rs 888,000=Rs3,552 persftx20%=Rs 710.40/sft)710.40x8160=Rs 5,796,864	3,595,864

Weak managerial and financial controls resulted in Less recovery of commercial fee for Rs 3,595,864.

Audit pointed out less recovery of commercial fee in June 2021. No reply was furnished by the department.

Audit recommends early recovery and fixing of responsibility for this lapse.

(Para 49)

4.4.11 Unlawful approval of apartments / commercial buildings

As per rule 10 of Punjab Private Housing Schemes and Land Sub Division Rules 2010, maximum size of residential plot was 1000 sq yard (2 kanals).

Director MP & TE RDA Rawalpindi approved the revised layout plan of TOP City-1 for 9081 Kanal on 19.06.2019. Audit observed that revised layout plan of 46 plots (10 Kanals each) measuring 424.67kanals was approved for apartments and similar benefit was also extended to property developer of Mumtaz City for 262.57kanals of land. Further, Administrator, TMA Fateh Jang sanctioned a Scheme on 21.05.2010 "Islamabad Co-operative Housing Society Ltd Town" for a total area of 590 kanals. Audit observed that in approved layout plan two plots (31.30 kanals) were kept for apartments in violation of housing rules ibid

Weak managerial and financial control resulted in unlawful approval of apartments / commercial buildings of 718.54Kanals.

Audit pointed out unlawful approval of apartments / commercial buildings in June 2021. No reply was furnished by the department.

Audit recommends that the matter be probed and responsibility should also be fixed for this lapse.

(Para 46, 50)

4.4.12 Illegal issuance of preliminary planning permission to Islamabad Cooperative Housing Society Town Phase-II

As per Ministry of Defense NOC issued to ICHS Town Islamabad dated 31.03.2009, that no extensions/expansions of the facility would be undertaken without seeking NOC from Ministry of Defense.

Administrator, TMA Fateh Jang approved a Scheme “Islamabad Co-operative Housing Society Ltd Town Phase-II” and Preliminary Planning Permission was granted by Chief Officer Tehsil Council Fateh Jang on 13.02.2021. The developer also constructed 60 feet wide road and advertised for selling of plots without sanction of layout plan. Audit observed that the Ministry of Defense had not issued NOC to ICHS Phase-II. Hence, the Administrator Fateh Jang illegally issued preliminary planning permission to the housing schemes.

Violation of Punjab Housing Rules resulted in illegal issuance of preliminary planning permission which resulted in undue benefit to the property developer.

Audit pointed out illegal issuance of preliminary planning permission in June 2021. No reply was furnished by the department.

Audit recommends that the matter be probed into for fixation of responsibility.

(Para 53)

4.4.13 Illegal approval of commercial plazas / Towers in Mumtaz City in violation of presidential orders.

As per Presidential Orders dated 28.03.2007, no commercial activity (shops / plazas) be allowed on both side of Kashmir Highway (now Srinagar Highway).

Director MP & TE RDA Rawalpindi approved the layout plan of plot # MC-I (Arena Mall) and plot # MC-J-E (J7 Icon) in Mumtaz City-1 with an area of 20.75 kanals and 11.60 kanals respectively. Audit observed that approvals of these commercial plazas and malls were in violation of presidential orders.

Weak managerial and financial control resulted in illegal approval of commercial plazas and malls in Mumtaz City.

Audit pointed out illegal approval of commercial plazas / Towers in Mumtaz City in June 2021. No reply was furnished by the department.

Audit recommends probe into the matter to fix responsibility and layout plan should also be revised as per rules / regulations.

(Para 54)

4.4.14 Unlawful approval of commercial shops in residential apartments of The Magnus Tower in Top City-1.

As per para 2.5 of RDA/LDA Building Regulations 2019, convenience shop for neighborhood would be allowed on ground floor for grocery, barber and daily need items in apartment building subject to conditions i.e. only 4 shops (1800sft) on ground and same would not be used for any commercial activity. Further, as per Punjab Development Cities Act 1976, the Authority shall consist of the following members:-

- a) Three members, including one woman member, of Provincial Assembly of the Punjab to be nominated by the Government;
- b) Mayor;

- c) Chairman Planning and Development Board or his representative not below the rank of Additional Secretary;
- d) Secretary to Government, Finance Department or his representative not below the rank of Additional Secretary;
- e) Secretary to Government, Housing Urban Development and Public Health Engineering or his representative not below the rank of Additional Secretary;
- f) Secretary to Government, Local Government and Community Development or his representative not below the rank of Additional Secretary;
- g) Commissioner;
- h) District Coordination Officer;
- i) Director General;
- j) All managing Directors;
- k) Two technical experts to be nominated by the Government.

Director Land Use & Building Control RDA Rawalpindi approved the commercial layout plan of The ‘Magnus Tower’ apartments at plot No. 1 Block –B in TOP City-1. Audit observed that RDA approved 21,948 sft commercial area on ground floor for commercial use and shops instead of only 4 shops of 1800 sft as per criteria ibid. Hence, RDA allowed the excess area of 20148 sft. Further, as per 45th Authority Meeting of RDA held on 21.12.2019, the Authority amended the Building Regulations of 2019 without the requisite composition of the forum. This resulted in undue benefit to the property developer.

Violation of RDA Regulations resulted in unlawful approval of commercial shops in residential apartments of The Magnus Tower in Top City1 for Rs 13,115,046 (20146sft x Rs 651).

Audit pointed out unlawful approval of commercial shops in June 2021. No reply was furnished by the department.

Audit recommends that the matter be probed into and responsibility should also be fixed. Further, layout plan should also be revised as per rules and regulations.

(Para 55)

4.5 PROCUREMENT AND CONTRACT MANAGEMENT

Issues relating to procurement and contract management are as under:

4.5.1 Breach of secrecy clause of the contract by the consultant M/s Zeeruk Int (Pvt) Ltd

As per clause-3.3 of Consultancy Contract between RDA and M/s Zeeruk International (Pvt.) Ltd. dated 16.09.2019, “The Consultants, their Sub-consultants, and the Personnel of either of them shall not, either during the term or after the expiration of the Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contract, or the Client’s business or operations without the prior written consent of the Client.”

During inspection of record of PMU, Rawalpindi Ring Road, it was observed that contractor M/s F.W.O submitted an unsolicited proposal for the construction of RRR on 4th April, 2020. This unsolicited proposal contained same engineering drawings and Environmental Impact Assessment as submitted by M/S Zeeruk Int. (Pvt.) Ltd. Further, the alignment on which the proposal was submitted by FWO was similar to the alignment presented by M/S Zeeruk on 4th January 2020 which contained ‘Attock Loop’ and ‘Paswal Zigzag’. These facts affirm that M/S Zeeruk had shared detailed design of R3 with a third party.

Violation of contractual obligations resulted in breach of secrecy clause by M/S Zeeruk Int. (Pvt.) Ltd.

Audit pointed out the breach of secrecy clause of the contract by the consultant in June, 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends penal action for breach of contract by the consultant.

(Para 21)

4.5.2 Non obtaining of performance bank guarantee from the consultant M/s NESPAK - Rs 2.292 million

As per point 3 of agreement, letter No. RDA/CE/47/ RWP, dated 30.01.2017, between RDA and M/S NESPAK, before entering into an agreement, a Performance Bank Guarantee, equal to 10% of the contract price, issued by a First Class Scheduled Bank which is acceptable to RDA is to be submitted as stipulated under clause-4 of the "letter of invitation".

Record of PMU Rawalpindi revealed that M/s NESPAK, in JV with KPMG Chartered Accountants and Mohsin Tayebally & Co. (MTC), entered into Transaction Advisory Services (TAS) consultancy contract with RDA on 21.02.2017 for construction of Rawalpindi Ring Road. On 27.20.2018, the Chief Minister changed the execution mode of R3 from PPP mode to AIIB mode. However, on 13.11.2020, Chief Engineer RDA offered to revive the Transaction Advisory Services (TAS) agreement of M/s NESPAK with same terms and conditions which were made on 21.02.2017 for Rs 22.920 million with time period up to 31.10.2021. Audit observed that RDA was required to obtain revalidated and upto date performance bank guarantee as per criteria ibid but same was not obtained.

Weak managerial and financial control resulted in non-obtaining of performance bank guarantee from the consultant for Rs 2,292,146.

Audit pointed out non-obtaining of performance bank guarantee in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early condonation of the irregularity besides fixing of responsibility.

(Para 57)

4.5.3 Unlawful/illegal enhancement of scope of contract in violation of Consultancy Contract

As per Rule 12(2) of PPRA Rules 2014, a procurement exceeding 3 million rupees shall be advertised on the website of authority, the website of the procuring agency if any and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Further, as per TORs/Scope for M/s Zeeruk, the Project included main line of the ring road about 38.3 kilometers long in 6-lane dual carriageway standard. Further, DG RDA authorized Chief Engineer RDA to sign the contract agreement with M/s Zeeruk Int & JV on behalf of RDA.

During inspection of record of PMU, Rawalpindi Ring Road, it was revealed that the original scope of the Rawalpindi Ring Road (R-3) was 38.3 km, starting from Banth (N-5) and ending at Thallian Interchange (M-2), as approved by Chief Minister Punjab vide Summary dated 27-03-2018. Audit observed that Deputy Project Director, PMU R-3 vide V.O dated 20.03.2020 unlawfully enhanced the scope of Contract with M/S Zeeruk from Rs 22,995,000/- to Rs 25,418,410/- which is in contravention of clause ibid. Moreover, Deputy Project Director PMU was not authorized to issue variation order without consent of DG/Chief Engineer RDA. Thereby, adding unapproved alignment of 65.3 km to the scope of feasibility study and detailed design. Further, fresh advertisement was also required to be made for award of changed scope of work.

Violation of PPRA rules and contractual obligations resulted in unlawful enhancement of scope of contract as well as inclusion of unapproved alignment in the feasibility study and detailed design of R-3.

Audit pointed out unlawful/illegal enhancement of scope of contract in June, 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends fixing of responsibility for this lapse.

(Para 22)

4.5.4 Illegal calling of tenders without prior approval from PPP P&M Board

As per Section 19(1) & 22 of the Punjab Public Private Partnership Act 2019, after the approval of project proposal by the board, the authority shall select a private party for the project through competitive public tendering using a process of prequalification and bidding. Further, the Authority may, with prior approval of Board, combine the process of prequalification and bidding through single stage three envelopes process.

Record of PMU Rawalpindi Ring Road revealed that the tenders were invited in newspaper for construction of R3 on PPP mode and last submission date of tenders was 12.4.2021. Audit observed that LRRA combined the process of prequalification and bidding through single stage three envelopes process without prior approval of Public Private Partnership Policy & Monitoring Board. Therefore, the tenders calling process was illegal.

Violation of Act resulted in illegal calling of tenders valuing Rs 40 billion.

Audit pointed out the irregularity in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that responsibility be fixed for this lapse.

(Para 29)

4.5.5 Illegal revival of Transaction Advisory Services (TAS) Agreement with M/s NESPAK.

As per para No. 39 of PPRA rules, 2014 the rights and obligations of the procuring agency and the consultant are governed by general and special conditions of contract signed between the procuring agency and the consultant.

Record of PMU Rawalpindi revealed that M/s NESPAK, in JV with KPMG Chartered Accountants and Mohsin Tayebally & Co. (MTC), entered into Transaction Advisory Services (TAS) consultancy contract with RDA on 21.02.2017 for construction of Rawalpindi Ring Road. On 27.10.2018, the Chief Minister changed the execution mode of R3 from PPP mode to conventional mode. However, on 13.11.2020, Chief Engineer RDA offered to revive the Transaction Advisory Services (TAS) agreement of M/s NESPAK with same terms and conditions which were made on 21.02.2017. Audit is of the opinion that revival of contract agreement was in contravention of CM's approval and PPRA rules *ibid*. Further, the PPP Act, 2014 was also repealed after Promulgation of PPP Act, 2019. Therefore, keeping in view the above facts, the revival of agreement with M/s NESPAK was illegal.

Violation of CM's approval, PPRA rules and terms of original agreement resulted in illegal revival of Transaction Advisory Services Agreement with M/s NESPAK.

Audit pointed out illegal revival of Transaction Advisory Services (TAS) Agreement in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that the matter be probed into and responsibility be fixed for the lapse.

(Para 58)

4.5.6 Undue financial benefit to M/s NESPAK for changing the JV partner.

As per para No.51 of PPRA rules, 2014 an association of consultants may take either the form of a joint venture or a subcontract and such association may participate in procurement process with the permission of the procuring agency. (2) under a joint venture, all members, if awarded the contract, shall individually sign and jointly and severally liable for the entire assignment and such an association may be known as consortium, association or joint venture.

Record of PMU Rawalpindi revealed that M/s NESPAK, in JV with KPMG Chartered Accountants and Mohsin Tayebally & Co. (MTC) entered into Transaction Advisory Services (TAS) consultancy contract with Rawalpindi Development Authority (RDA) on 21.02.2017 for construction of Rawalpindi Ring Road. However, on 27.02.2021 M/s NESPAK requested to change JV partner MTC to M/s Axis Law Chamber as MTC had refused to provide legal services to M/s NESPAK on 20.11.2020. Audit observed that RDA had started subcontracting the legal scope of work to M/s Axis Law Chamber on 02.03.2021. Audit is of the view that MTC had a higher rating than the M/s Axis Law Chamber. Further, higher rating of MTC was one of the major contributing factor in the initial award of contract to M/s NESPAK. Therefore, undue financial benefit was given to M/s NESPAK for changing the JV partner from a high rated legal firm to a low rated legal firm.

Violation of PPRA rules resulted in undue financial benefit to M/s NESPAK.

Audit pointed out undue financial benefit to M/s NESPAK for changing the JV partner in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends that the matter be probed into for fixing of responsibility.

(Para 59)

4.6 Civil Works Issues

The issues relating to construction and works, involving an amount of Rs 2,809.512 million, are as under:

4.6.1 Uneconomical proposed alignment at Hakla DI Interchange resulting in inflated construction cost - Rs 540.500 million

As per para 4 of PPRA 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.

Scrutiny of record of PMU Rawalpindi Ring Road revealed that the consultant M/s NESPAK proposed Hakla DI Interchange on Motorway M14. Audit observed that there was no main transport road on the proposed interchange. However, if the interchange was proposed over Qutbal-Mehlu / Link Airport Road, where an underpass on Motorway M14 already exists, then a saving of Rs 500 million (approx) could have been made by reducing the length of R3 by 0.5 km. Moreover, Rs 40.55 million would also be saved on account of land acquisition. Therefore, the proposed alignment of R3 at Hakla DI Interchange was not only uneconomical but also caused extra financial burden on public exchequer.

Weak managerial and financial controls resulted in loss of Rs 540.500 million.

Audit pointed out uneconomical proposed alignment at Hakla DI Interchange in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends revision of proposed alignment of R3 in favour of economy of the project.

(Para 16)

4.6.2 Loss to government due to incorporation of MRS of district Rawalpindi in district Attock for the Financial Model of R3 - Rs 3.414 Billion

As per Finance Department's Notification No RO (TECH) FD 2-3/2004 dated 02.08.2004, Chief Engineers shall fix the rate of each item of work for rough cost estimates / administrative approval and detailed estimate for technical sanction on the basis of input rates and MRS rates (relevant district) notified by Finance Department on its website.

Scrutiny of record of Director Engineering UD-Wing RDA Rawalpindi revealed that M/s NESPAK submitted the construction cost of Rs 38,034,756,160 for the Rawalpindi Ring Road Project. The proposed construction cost was accounted for in Financial Model of R3. Audit observed that, while calculating the construction cost, M/s NESPAK had applied the rates of MRS 2nd Bi-annual 2020 for district Rawalpindi on the alignment of 33.3 km which was in the territory of district Attock. This not only inflated the construction cost in the Financial Model of R3 but also adversely affected the payback period of the project.

Violation of FD's instructions resulted in loss of Rs 3,414,617,090.

Audit recommends revision of cost estimate in Financial Model of R3 for the alignment situated in the district Attock. Moreover, responsibility should also be fixed for this lapse.

(Para 19)

4.6.3 Incorrect application of formula for structure assessment resulting in overpayment of Rs – 32.457 million.

As per standard formula in C & W Department for making structure assessment "cost of assessment = total value of the structure x by total life of building – age of building / total life of building".

LAC RDA Rawalpindi the XEN building Division No. 1 Rawalpindi made assessment of building structure while acquiring land for R3 Project. Audit observed that incorrect formula for assessment of cost of structure was applied which resulted in overpayment.

Weak managerial and financial controls resulted in overpayment of Rs 32,456,580.

Audit pointed out the overpayment in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early recovery and disciplinary action for this lapse besides strengthening of internal control regime.

(Para 2)

4.6.4 Double payment on account of concrete pegs Rs 7.843 million

As per Appendix-A of TOR of Consultancy Contract Agreement for Feasibility Study and detailed design for R3 project, permanent concrete monuments / pegs shall be established at an interval of 5 km and sub-monuments will be at every 01 km.

DG RDA Rawalpindi made advance payment for demarcation of monument pegs for Rs 7,843,000 to XEN Building Division No.1 Rawalpindi. Audit observed that demarcation of ROW of R3 and constructing concrete pegs was the responsibility of the Consultant. Therefore, payment was made to C&W Department as well to the consultant for the same job.

Weak managerial and financial controls resulted in double payment of Rs 7,843,000.

Audit pointed double payment in June 2021. No reply was furnished by the department.

The report was also issued to Principal Accounting Officer on 22.06.2021, in spite of repeated request the management did not convene the SDAC meeting.

Audit recommends early recovery besides fixing of its responsibility.

(Para 24)

4.6.5 Overpayment due to non-deduction of old material and 20% contractor profit from payment of land compensation - Rs 3.172 million.

As per C&W Department's structure assessment of R3 Project, 20% cost of contractor profit and 15% cost of old material was required to be deducted while making payment of structures.

LAC RDA Rawalpindi had made payment of 3 structures of private dams. Audit observed that, while making assessments, rates of MRS 1st Bi-annual 2020 were applied, which were inclusive of 20% contractor profit and 15% cost of old material, however, while making payment same were not deducted and this resulted in overpayment. The detail is as under:

Name of owner	Mouza	Assessment and estimation amount	Excess payment 20% contractor profit	Excess payment 15% old material	Total excess payment
Awais Ali Khan	DolatPur	5,566,300	1,113,260	834,950	1,948,210
Advocate Shahid Raza	DolatPur	1,951,200	390,240	292,680	682,880
Mehboob Ali Khan	DolatPur	2,513,200	502,640	37,698	540,608
Total					3,171,698

Weak managerial and financial controls resulted in overpayment of Rs 3,171,698.

Audit pointed out the overpayment in June 2021. No reply was furnished by the department.

The report was issued to Principal Accounting Officer on 22.06.2021 but despite repeated requests the management did not convene the SDAC meeting.

Audit recommends early recovery besides strengthening of internal control regimes.

(Para 5)

5 CONCLUSION

5.1 Performance Rating: Construction of Rawalpindi Ring Road Project has not yet started. Hence, at this stage, performance rating cannot be ascertained.

5.2 Risk Rating: High Considerable amount of payment has been made for acquiring land for the R3 project and on the other hand tenders for construction of the project have been quashed by the government. Therefore, there is a high risk of wastage of public money if project is not completed.

5.3 Key issues for the Future: Following are the primary issues which might arise in the future:

- I. Delay in construction of the project is directly proportional to increase in labour and material cost which might result in cost and time overrun.
- II. Failure to take physical possession of the acquired land can result in illegal encroachments and future litigations.

5.4 Lesson Learnt: Compliance of contractual obligations, obtaining prior approvals from relevant quarters and adherence to rules and regulations are critical and necessary for successful completion of project.

ACKNOWLEDGEMENT

We wish to express our appreciation to the officers and staff of PD PMU R3 and DG RDA Rawalpindi for the assistance and cooperation extended to the auditors during this assignment.

Annex-A

(Rs in Million)

Mouzas	Rates applied	Admissible	Difference	Area of land	Overpayment
Kotla	300,000	280,000	20,000	316	6,320,000
BaggaSangral	150,000	120,000	30,000	182	5,460,000
Maira	250,000	220,000	30,000	683	20,490,000
BaggaMiana	250,000	240,000	10,000	80	800,000
Gargal	60,000	50,000	10,000	12	120,000
Losar	150,000	120,000	30,000	263	7,890,000
Gai merbaz	140,000	130,000	10,000	490	4,900,000
ChakThoba	250,000	240,000	10,000	133	1,330,000
Mankiala	300,000	280,000	20,000	19	380,000
Mian Ahmeda	50,000	45,000	5,000	126	630,000
Tarahia	90,000	75,000	15,000	748	11,220,000
Khasala Khurd	300,000	260,000	40,000	1284	51,360,000
Chappar	140,000	125,000	15,000	306	4,590,000
Lilla Kamalpur	150,000	135,000	15,000	316	4,740,000
Chak Khas	150,000	140,000	10,000	80	800,000
GhoraBhartia	150,000	140,000	10,000	205	2,050,000
Khinger Kalan	180,000	170,000	10,000	201	2,010,000
Dhapai	70,000	65,000	5,000	647	3,235,000
Total					128,325,000