



AUDIT RE PORT
ON
THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
DISTRICT RAWALPINDI
AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
AIR	Audit & Inspection Report
B & R	Buildings and Roads
CCB	Citizen Community Board
CDG	City District Government
DAC	Departmental Accounts Committee
DDC	District Development Committee
DDO	Drawing & Disbursing Officer
FD	Finance Department
IESCO	Islamabad Electric Supply Company
LCS	Local council Service
LG & CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDG	Punjab District Governments
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PLGB	Punjab Local Government Board
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
TDC	Town/Tehsil Development Committee
TMA	Town/Tehsil Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Regulation)
TTIP	Tax on Transfer of Immoveable Property
UA	Union Administration
UIP	Urban Immoveable Property

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 115 of the Punjab Local Government Ordinance 2001, require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the audit of all receipts and expenditure of the Local Fund and Public Accounts of Town / Tehsil Municipal Administrations of the City District is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the Town / Tehsil Municipal Administrations of the City District Government, Rawalpindi for the Financial Years 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity frame work besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meeting by PAO was convened except TMAs Pothohar Town & Gujjar Khan despite repeated requests.

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 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Imran Iqbal)
Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Town / Tehsil Municipal Administrations and Union Administrations of nineteen Districts. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Town / Tehsil Municipal Administration and Union Administrations of four District i.e. Rawalpindi, Jhelum, Chakwal and Attock.

The Regional Directorate of Audit Rawalpindi had a human resource of fifteen officers and staff, total 1292 man-days and the annual budget of Rs 16.03 million for the Financial Year 2015-16. It had the mandate to conduct Financial Attest audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programs / projects & receipts. Accordingly, the Directorate General of Audit District Governments Punjab (North), Lahore carried out audit of the accounts of various offices of the Town / Tehsil Municipal Administration of City District Government, Rawalpindi for the Financial Year 2014-15.

Each Town / Tehsil Municipal Administration, in District Rawalpindi conducts its operation under Punjab Local Government Ordinance, 2001. The Town / Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and Bye-laws. The PLGO, 2001 requires the establishment of Tehsil/Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Town / Tehsil Nazim, Town / Tehsil Council / Administrator in the form of Budgetary Grant.

Audit of TMAs of District Rawalpindi was carried out with a view to ascertaining that the expenditure was incurred with proper authorization and inconformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts/ revenue was also conducted to verify whether or not the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

a. Scope of Audit.

Total expenditure of eight TMAs of City District Government Rawalpindi for the Financial Year 2014-15 was Rs 1,658.40million, covering eight PAOs and eight formations. Out of this, D.G District Audit (N) Punjab audited an expenditure of Rs 1,225.92 million which in terms of percentage is 74% of auditable expenditure.

Total receipts of the eight TMAs of City District Government Rawalpindi for the Financial Year 2014-15, were Rs 1,497.35 million. D.G District Audit (N) Punjab audited receipts of Rs 1,206.51 million which was 81% of total receipts.

b. Recoveries at the Instance of Audit

Recoveries of Rs 134.69million were pointed out through various audit paras out of this Rs 13.02 was not in the notice of the executive before audit and recovery of Rs3.10 million was effected till compilation of Report.

c. Audit Methodology

Audit was performed through understanding the business process of TMAs with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the auditee before starting field audit activity. Formations were selected for Audit in accordance with risks analyzed. Audit was planned and executed accordingly.

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of the TMAs of City District Government Rawalpindi was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes Non reconciliation of annual accounts, Non reconciliation of expenditure by DDO with Tehsil/Town Accounts Officer, Non reconciliation of receipts with

bank and Town Accounts Officer, Non reconciliation of Tax on Transfer of Immoveable property (TTIP) with Revenue staff and Non-deposit of Income tax. Negligence on the part of TMAs authorities may be captioned as one of the important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001, empowers Town / Tehsil Municipal Administration to appoint an Internal Auditor but the same was not appointed in Town / Tehsil Municipal Administrators.

f. Key Audit Findings of the Report

- i. Non production of record of Rs 0.88 million was noted in one case¹
- ii. Irregularity and Non-compliance of Rs 394.82 million was noted in twenty eight cases².
- iii. Issues of Poor Performance of Rs 280.17 million were noted in six cases³.
- iv. Internal controls weaknesses of Rs 689.16 million were noted in twenty five cases⁴.

Audit paras on the accounts for 2014-15 involving procedural violations including Internal controls weaknesses and irregularities not considered worth reporting to the PAC have been included in Memorandum For Departmental Accounts Committee (Annex-A).

g. Recommendations

Audit recommends that the PAO / Management of TMAs should ensure the following:

- i. Production of Record to audit for scrutiny
- ii. Holding investigations for wastage, fraud, misappropriation and losses and take disciplinary actions after fixing responsibilities
- iii. Strengthening of internal controls
- iv. Holding of DAC meetings well in time
- v. Expediting recoveries pointed out by Audit
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Realizing and reconciling of various receipts

¹ Para 1.4.1.1

² Para 1.2.1.1 to 1.2.1.7, 1.3.1.1 to 1.3.1.2, 1.4.2.1 to 1.4.2.3, 1.5.1.1 to 1.5.1.4, 1.6.1.1 to 1.6.1.2, 1.7.1.1 to 1.7.1.6, 1.8.1.1 to 1.8.1.4

³ Para 1.2.2.1, 1.3.2.1, 1.5.2.1, 1.7.2.1 to 1.7.2.2 & 1.8.2.1,

⁴ Para 1.2.3.1 to 1.2.3.2, 1.3.3.1, 1.3.3.1, 1.4.3.1 to 1.4.3.4, 1.5.3.1 to 1.5.3.6, 1.6.2.1 to 1.6.2.8, 1.7.3.1 to 1.7.3.2, 1.8.3.1 to 1.8.3.2,

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budgeted Figures FY 2014-15		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	8	2,770.87	1,745.65	4,524.52
2	Total formations in audit jurisdiction	8	2,770.87	1,745.65	4,524.52
3	Total Entities (PAOs) Audited	7	1,225.92	1,206.91	2,432.83
4	Total formations Audited	7	1,225.92	1,206.91	2,432.83
5	Audit & Inspection Reports	7	1,225.92	1,206.91	2,432.83
6	Special Audit Reports	--	--	-	-
7	Performance Audit Reports	--	--	-	-
8	Other Reports	--	--	-	-

Table 2: Audit observations regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	394.82
3	Weak Internal controls relating to financial management	689.16
4	Others	281.05
Total		1,365.03

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Others	Total current year	Total last year
1	Outlays audited	51.14	763.30	1,206.91	411.48	2,432.83*	2,785.28
2	Amount Placed under Audit Observations /Irregularities	0	271.93	145.09	948.01	1,365.03	410.30
3	Recoveries Pointed Out at the instance of Audit	0	11.43	121.43	1.83	134.69	89.74
4	Recoveries	0	4.12	82.11	0	86.23	0

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Others	Total current year	Total last year
	Accepted /Established at the instance of Audit						
5	Recoveries Realized at the instance of Audit	0	0	3.10	0	3.10	0

* The amount in serial No 1 column of "total 2014-15" is the sum of Expenditure and Receipts, audited whereas the total expenditure for the Year 2014-15 was Rs 1,225.92 million

Table4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	394.82
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors ¹ (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal controls systems.	602.93*
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	86.23
6	Non -production of record.	0.88
7	Others, including cases of accidents, negligence etc.	280.17
	Total	1,365.03

¹The accounting Policies and Procedure Prescribed by the Auditor General of Pakistan

*total weakness of internal controls systems are Rs 689.16 out which recoveries accepted/established of Rs 86.23 million has been mentioned separately at Sr No.5

Table 5 Cost-Benefit

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	2,432.83
2	Expenditure on Audit	1.602
3	Recoveries realized at the instance of Audit	3.10
4	Cost Benefit Ratio	1:1.932

CHAPTER 1

1.1 TOWN/TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT RAWALPINDI

1.1.1 Introduction

TMA consists of Town/Tehsil Nazim, Town/Tehsil Naib Nazim and Town/Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO-Finance, TO-I&S, TO-Regulation, TO-P&C. As per section 54 and 54(a) of PLGO 2001, the main functions of TMAs are as follows:

- i. To prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible,
- ii. To exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations,
- iii. To enforce all municipal laws, rules and by-laws governing TMA's functioning,
- iv. To prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils,
- v. To propose taxes, cess, user fee, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same,
- vi. To collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties,
- vii. To manage properties, assets and funds vested in the Town Municipal Administration,
- viii. To develop and manage schemes, including site development in collaboration with District Government and Union Administration,

- ix. To issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice,
- x. To prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction,
- xi. To maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of eight TMAs of District Rawalpindi was Rs 2,770.87 million (inclusive salary, non-salary and Development). Whereas expenditure incurred was Rs 1,658.40 million (inclusive Salary, non-salary and Development) showing saving of Rs 1,112.47 million which was 40% of total budget.

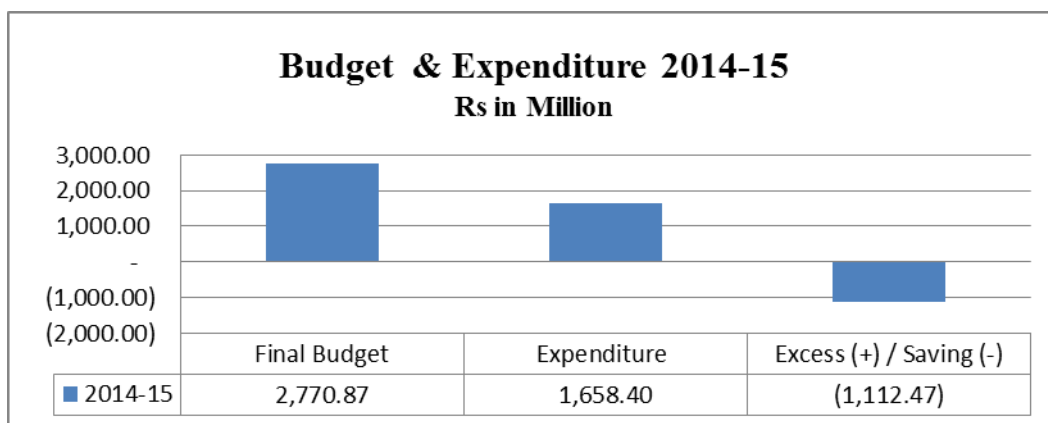
(Rs in million)

Financial Year 2014-2015	Budget	Expenditure	Excess (+) / Saving (-)	%
				(Saving)
Salary	627.30	509.37	-117.93	19
Non-Salary	480.25	362.45	-117.80	24
Development	1,663.32	786.58	-876.74	53
Total	2,770.87	1,658.40	-1,112.47	40

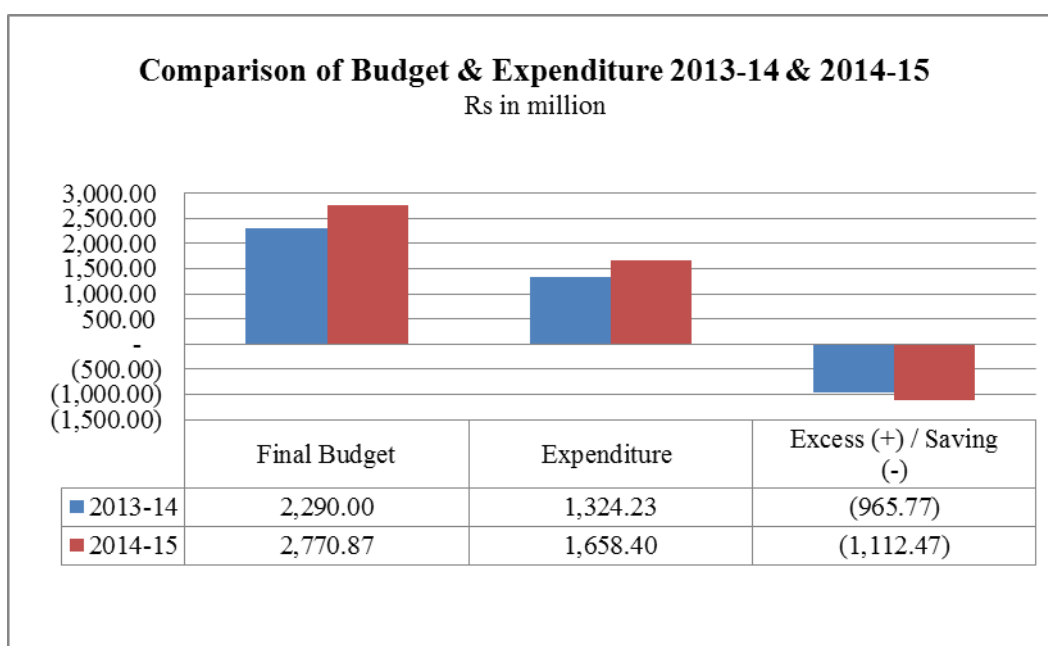
The budget outlays of Rs 2,535.62 million for seven TMAs includes PFC award of Rs 1,101.52 million whereas total expenditure incurred by the TMAs during 2014-15 was Rs 1,555.92 million with a saving of Rs 979.70 million (detailed below).

(Rs in million)

Name of TMAs	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Saving	%age of Saving
	Own receipt including Opening Balance	PFC award	Total Receipts				
TMA Rawal Town	814.86	634.77	1449.63	616.07	305.93	310.14	50
TMA Pothar Town	384.91	229.49	614.40	1256.20	788.68	467.52	37
TMA Kahuta	82.26	60.00	142.26	134.19	72.32	61.87	46
TMA Kalar Syedina	65.55	27.89	93.43	41.89	41.88	0.01	0
TMA Kotli Sattian	1.50	18.05	19.55	22.56	22.56	0.00	0
TMA Muree	116.05	31.78	147.84	204.31	156.87	47.44	23
TMA Gujar Khan	184.00	99.54	283.54	260.40	167.68	92.72	36
Total	1649.13	1101.52	2750.65	2535.62	1555.92	979.70	39



The comparative analysis of the budget and expenditure of current and previous Financial Year is depicted as under:



There was saving in the budget allocation of the Financial Years 2013-14 and 2014-15 as follows:

(Rs in million)

Financial Years	Budget Allocation	Expenditure	Saving	% of Saving
2013-14	2,290.00	1,324.23	-965.77	42
2014-15	2,770.87	1,658.40	-1,112.47	40

The justification of saving, when the development schemes remained incomplete, is required to be provided, explained by PAOs and TMOs concerned.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Paras of Audit Year 2014-15

Audit paras reported in MFDAC of last year's audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the status of compliance with PAC Directives

The audit reports pertaining to following years were submitted to Governor of the Punjab.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	46	Not convened
2	2012-13	22	Not convened
3	2013-14	23	Not convened
4	2014-15	36	Not convened

**1.2 TOWN MUNICIPAL ADMINISTRATION
RAWAL TOWN**

1.2.1 Irregularity and Non-compliance

1.2.1.1 Irregular payment of electricity bills of street light - Rs 119.83 million

According to rule 2.26 of PFR Volume-I every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. According to para 6.1(a) of Consumer Service Manual LESCO/IESCO “Meter reading of all the consumers is carried out on a routine basis each month to record the consumption of energy consumed by each consumer during a given period (Billing cycle/billing month).

TMA Rawal Town paid amount of Rs 119.83 million to IESCO on account of street light electricity charges (bills) during Financial Year 2014-15 without observing the following prescribed formalities:

- i. No meter was installed and all the payment was made without any meter reading.
- ii. Energy consumption Register Street wise was not shown to Audit.
- iii. No acknowledgement receipt of payment by the authority was produced.
- iv. Copy of Demand Notice regarding electricity Meters Street wise was not shown to Audit.

Audit holds that due to weak internal controls and negligence, the payments were made without observing the codal formalities which might lead to misuse of public money.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.15]

1.2.1.2 Irregular payments to Parks & Horticulture Authority (PHA) - Rs 56.50 million

As per Rule 30 & 31 of The Punjab Tehsil/ Town Municipal Administration (Works) Rules, 2003 “TMA is not authorized to get works executed through any other agency unless the government has sanctioned a grant

for execution of any work”. Further, the provisions of Section 109(3) of the PLGO, 2001, restrict a local government to transfer monies to a higher level of Government. Moreover as per Section 54-A(P) of the PLGO, 2001 a Town/Tehsil Municipal Administration can maintain, provide, manage, operate and improve the parks, playgrounds and open spaces.

TMO Rawal Town transferred an amount of Rs 56.50 million to Parks & Horticulture Authority (PHA) for execution of following schemes on the land/property not vested in the TMA and also without sanctioned grant from the Government of Punjab (LG& CD). Schemes for construction and maintenance of stadium on the land of other agency did not fall in the domain of functions of TMAs as envisaged under the PLGO, 2001.

In view of above position the payment made to PHA was irregular and unauthorized as detailed below.

(Rs in million)

Sr. No.	Name of Scheme	Original Cost Revised Cost	Funds Released
1	Construction of cricket stadium at post Graduate College for Boys 6 th Road Rawalpindi	O: 28.50 R: 33.318	28.50
2	Construction of pavilion & cricket Ground at Muslim High School for boys, Satellite Town	O:11.575 R: 5.828	28.00
Total			56.50

Audit is of the view that payment was made in violation of rules due to poor financial controls.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility for transfer of huge payment to PHA and refund thereof.

[AIR Para No.02]

1.2.1.3 Irregular award of work due to site dispute - Rs 19.91 million

According to Section 2.85 of B&R Code “No work should be commenced on land which has not been duly made over by the responsible civil officers”.

TMO Rawal Town Rawalpindi awarded the works amounting to Rs 19.91 million during 2014-15 without site clearance as the works could not be completed due to site disputes. Bidding and award of work without the site

clearance resulted in irregular award of contract for works costing Rs 19.91 million as detailed at **Annex-C**.

Audit is of the view that due to weak internal controls and defective managerial planning, works were allotted without site clearance.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility and to take steps to clear sites so that the works could be completed.

[AIR Para No.06]

1.2.1.4 Irregular expenditure on skin printing, hoarding sites and steamer- Rs 4.82 million

According to rule 12(2) of Punjab Procurement Rules, 2014 procurements valuing above rupees two million, advertisement in two national dailies, one English and other Urdu, will appear in addition to advertisement on PPRA's website.

TMO Rawal Town incurred expenditure of Rs 4.82 million on purchase of skin printing hoarding sites and skin printing steamer etc from M/S M.S.A Contact Services, Rawalpindi vide Bill No.TMA-58-15 during the year 2014-15 at the reception of Prime Minister and Chief Minister Inauguration Ceremony of Metro Bus Service. The purchase was made on quotation basis instead of execution of tender because the payment involved was more than one lac. The purchase made without observing PPRA rules was held irregular and unauthorized.

Audit holds that due to weak internal controls and negligence, the purchases were made without observing the codal formalities.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.22]

**1.2.1.5 Loss to the government due to non-auction of collection rights-
Rs 2.93 million**

According to Rule 3 of the PLG (Auction of Collection Rights) Rules 2003, a local government may prefer to collect any of its income as specified in Second Schedule of the Ordinance through contractor by awarding collection rights to him for a period not exceeding one Financial Year.

TMA Rawal Town realized income of Rs 1.068 million from wagon stand on self collection basis for the period from July, 2014 to June, 2015. Collection could have enhanced if the same were recovered through a contractor by auctioning collection rights as evident from the receipts for previous Financial Year 2013-14. Collection rights were auction for Rs 4.00 million. This resulted in less recovery of Rs 2.93 million as compared to previous year. Further, Salaries of employees deputed for these recoveries were also paid by TMA Rawal Town.

Audit was of the view that collection rights were not auctioned due to poor financial discipline and weak internal controls. Non auction of collection rights resulted in loss of Rs 2.93 million to the government.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing responsibility for non auction of collection rights besides effecting recovery.

[AIR Para No.01]

**1.2.1.6 Loss due to acceptance of bid below reserve price -
Rs 2.17 million**

According to the Rule 11 of Punjab local Government (Auction of Collection Rights) Rules, 2003, the bid received in open auction, if less than the reserve price shall be rejected by the Nazim concerned or the person authorized by him in all cases and the contract shall be re-auctioned in the prescribed manner.

TMA Rawal Town accepted bid for auction of collection rights of parking fee of commercial market area at contract price of Rs1.63 million against the reserve price of Rs 3.80 million. This resulted in loss to Govt. Rs 2.17 million to accepting contract below the reserved price

Audit was of the view that bid below the reserve price was accepted due to poor financial discipline and negligence.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and fixing responsibility against the person(s) at fault for acceptance of bid below reserve price besides recovery of loss.

[AIR Para No.05]

1.2.1.7 Irregular / unauthorized expenditure on purchase of flags -Rs 2.16 million

According to Rule 12 (2) of Punjab Procurement Rules, 2014 procurements valuing above rupees two million, advertisement in two national dailies, one English and other Urdu, will appear in addition to advertisement on PPRA website. According to rule 15.7 of PFR Volume-I, "Heads of offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge. Rule 15.5 ibid states "When materials are issued, a written acknowledgement should be obtained from the person to whom material is being delivered".

TMO Rawal Town incurred an expenditure of Rs 2.16 million on purchase of flags on Independence Day. Following irregularities were noticed by Audit.

- i. Purchase was made on quotation basis instead of tender as the value of purchase was more than one hundred thousand rupees.
- ii. Purchase was made without advertisement on PPRA's website.
- iii. Flags were not available in the store.
- iv. Issuance and use of flags were not on record
- v. Any evidence for the rallies arranged by TMA was not provided.

Audit holds that due to weak internal controls and negligence, the expenditure was incurred without observing the codal formalities which might lead to misuse of public money.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault and recovery of missing items.

[AIR Para No.09]

1.2.2 Performance

1.2.2.1 Delay in completion of works. Non-imposing penalty due to delay in completion – Rs 4.76 million

According to Clause 39 read with Clause 37 of contract agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract.

TMO Rawal Town allotted works worth Rs 47.68 million to different contractors during Financial Year 2014-15 but the work could not be completed within stipulated time and remained incomplete. The contractors neither applied for time extension nor penalty was imposed @ 10% on account of delay in completion of works. This resulted in non-recovery of penalty of Rs 4.76 million as detailed **Annex-D**.

Audit is of the view that due to weak managerial controls and poor performance, engineering staff were unable to get the work done from contractor within stipulated time.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault, early completion of works and recovery of penalty under intimation to Audit.

[AIR Para No.08]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-reconciliation of receipt with bank –Rs46.33 million

According to section 15(8) of PLG(Accounts) Rules 2001, at the close of every month figures of receipts shall be reconciled with the Bank within seven days of close of a Month. Any discrepancy in this regard shall immediately be brought to the notice of the Principal Accounting Officer.

During scrutiny of record of TMA Rawal Town, Rawalpindi it was observed that receipts amounting to Rs 46.33 million were not reconciled with the Bank during Financial Year 2014-15. In absence of statutory reconciliation, receipt/revenue amounting to Rs 46.33 million of TMA could not be verified as detailed at **Annex-E**.

Audit holds that due to weak internal controls and negligence, the figures were not got reconciled with bank.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides reconciliation under intimation to Audit.

[AIR Para No.19]

1.2.3.2 Loss to Government due to non-recovery of outstanding rent of shops - Rs 8.80 million

According to section 126 of Punjab Local Government Ordinance 2001, in case of any loss of property of Local Government, the responsibility of such loss shall be fixed by the concerned Local Government and the amount of loss shall be recovered from the concerned defaulting person. According to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

a) TMA Rawal Town did not recover amount of Rs 8.21 million on account of outstanding rent of shops for the period up to 06/2015 from the defaulters as detailed at **Annex-F**.

b) It was also observed that the following shops were not auctioned since long which resulted in loss of Rs 0.59 million on account of rent of shops as detailed below.

(Rs in million)				
AIR Para No	Name of Market	No. of Shops	No. of Shops	Outstanding Rent
04	Banni Market	1, 2, 3, 4, 5, 6, 7, 60, 149, 148, 230, 258, 268, 270, 305, 306, 315, 324, 351	19	0.49
	Ghazni Market	43,44,50,205,206	05	0.10
Total				0.59

Audit is of the view that due to poor performance of TMA authorities, outstanding rent of Rs 8.21 was not recovered and Govt. sustained a loss of Rs 0.59 million on account of rent of shops.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery thereof.

[AIR Para No.3, 04, 12]

**1.3 TOWN MUNICIPAL ADMINISTRATION
POTHOHAR TOWN**

1.3.1 Irregularity and Non-compliance

1.3.1.1 Irregular award of works due to site dispute - Rs 20.18 million

According to Section 2.85 of B&R Codes “No work should be commenced on land which has not been duly made over by the responsible civil officers”

TMO Pothohar Town awarded the following development works amounting to Rs 20.18 million during 2014-15 without site clearance as the works could not be completed due to site disputes. Bidding and award of work without the site clearance resulted in irregular award of contracts of works amounting to Rs 20.18 million as detailed below

(Rs in million)

Sr. No	Name of work	Work Order date	Due Date of Completion	TS Amount
1	Construction of Different streets Village Khinger UC-91 Chahan	14.02.2014	15.03.2014	1.08
2	P/F Tuff Tiles from Mubarak Lane to Darbar Badshah Meera Mustafa Adyala Road Dhama Syedan UC-84	06.06.2015	05.08.2015	11.40
3	Const. of Nullah from Lane to Darbar Badshah Meera Mustafa Adyala Road Dhama Syedan UC-84	06.06.2015	05.08.2015	7.70
Total				20.18

Audit is of the view that due to defective managerial planning, the works were allotted without site clearance resulting in non commencement of works.

The matter was reported to TMO/PAO in February, 2016. TMO replied that, the NOC was still awaited from Pakistan Oil Fields. The reply was not acceptable due to absence of NOC from Pakistan Oil Fields and Preliminary Survey Report essential prior to preparation of estimates. Therefore, DAC in its meeting held on 29.04.2016 kept the para pending for regularization from Finance department, Govt. of Punjab. No compliance was reported till the finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.04]

1.3.1.2 Unauthorized payment due to exceeding prescribed limit of annual repair & maintenance - Rs 1.00 million

According to Finance Department No.FD (D-I)-21/78 P-II dated 17.03.2000, the Finance Department agrees to approve the financial yard stick for annual maintenance and repair of roads @ Rs 63,000 per km/10 feet width. Special repair, fixed charges and repair of structure (bridges and culverts) @ 9%, 2.5% and 1% per annum respectively would be in addition of the yard stick.

Scrutiny of record of TMA Pothohar Town, Rawalpindi revealed that expenditure of Rs 1.00 million was incurred on scheme "Repair of Road / street and drain house Saeed to Muhammad Zaman UC-107, Mughal". As per yard stick, maximum expenditure of Rs 63,000 could be incurred for annual maintenance and repair of road but TMO incurred excess expenditure in violation of the instructions issued by the Finance Department. This resulted in unauthorized expenditure of Rs 1.00 million.

Audit is of the view that due to weak financial management and negligence, a scheme of repair was executed over and above the prescribed limit.

The matter was reported to TMO/PAO in February, 2016. TMA replied that the scheme was not carried under the R&M Head. It was totally a new development scheme. The reply of department was not acceptable and justified. DAC in its meeting held on 29.04.2016 kept the para pending for regularization from Finance Department, Government of Punjab and recovery of unauthorized over payment Rs 0.94 million. No further compliance was reported till the finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault and recovery of unauthorized overpayment Rs 0.94 million under intimation to Audit.

[AIR Para No.03]

1.3.2 Performance
1.3.2.1 Non utilization of development funds and defective preparation of revised budget estimates - Rs 265.21million

According to Rule 64(1)(iv) of the PDG &TMA Budget Rules, 2003, “Each local government shall efficiently and effectively manage the resources available to the Local Government. Further, according to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose.

During audit of TMA Pothohar Town, it was noticed that TO (Finance) prepared revised budget estimates for the Financial Year 2014-15 amounting to Rs 571.14 million but actual expenditure against the budget was Rs 305.93 million resulting in defective preparation of revised budget estimates and non-utilization of funds amounting to by Rs 265.21 million as detailed below.

(Rs in million)

Sr No	Head of account	Revised Budget 2014-15	Actual Expenditure 2014-15	Difference
1	Establishment	90.11	87.75	2.36
2	Contingency	35.17	33.48	1.69
3	ADP	438.37	184.09	254.27
4	Repair & Maintenance	7.50	0.62	6.89
	Total	571.14	305.93	265.21

Audit is of the view that due to poor managerial controls, huge funds were not utilized for the benefit of the general public.

The matter was reported to TMO/PAO in February, 2016. TMA replied that funds could not be utilized due to delay in identification of schemes by the public representatives. In view of unjustified reply and against the spirit of preparation of budget estimates required to be based on the details incorporating figures of prior identified development schemes instead of lump sum basis, DAC in its meeting held on 29.04.2016 kept the para pending for regularization from Finance Department Govt. of Punjab. No compliance was reported till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for preparation of defective budget and for non utilization of development funds under intimation to Audit.

[AIR Para No.08 & 09]

1.3.3 Internal Control Weaknesses
1.3.3.1 Non-deposit of additional performance security - Rs 4.12 million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, In case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of cost of estimates, the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of Government in public interest along with black listing of firm.

Scrutiny of record of TMA Pothohar Town revealed that the works amounting to Rs 15.44 million were awarded to different contractors during 2014-15. The contractors quoted the bids below 5% to 10% of cost of the TS / Estimates of the works. In such cases the contractors were bound to produce / deposit additional performance security with the department under the rule *ibid*, but no proof of deposit of additional performance security was found on record. This resulted in non receipt of additional performance security amounting to Rs 4.12 million as detailed **Annex-G**.

Audit is of the view that due to weak managerial controls, additional performance security was not obtained from the contractors.

The matter was reported to TMO/PAO in February, 2016. TMA replied that the performance securities were obtained in shape of call deposits. The reply was not acceptable because the value and date was not matching with value of schemes. Therefore, DAC in its meeting held on 29.04.2016 kept the para pending for regularization besides deposit of amount of additional performance security amounting to Rs 4.12 million and for Inquiry through Chief Engineer Punjab Local Government Board to fix responsibility of persons at fault. No further compliance was reported till finalization of this Report.

Audit recommends regularization besides Inquiry to fix responsibility of persons at fault and recovery of additional performance security under intimation to Audit.

[AIR Para No.05]

**1.4 TOWN MUNICIPAL ADMINISTRATION
GUJAR KHAN**

1.4.1 Non-Production of Record

1.4.1.1 Non-production of record –Rs 0.88 million

According to Section 14(1)(b) of Auditor General’s (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that the organization shall provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

TMO Gujar Khan Rawalpindi did not produce the record of Rs 3.74 million during audit relating to “Ramzan Sasta Bazar”&“National day” for the year 2014-15. However, department produced the record for Rs 2.86 million during verification of record at DAC meeting held on April 26, 2016 while record for Rs 0.88 million was not provided for scrutiny to date in spite of repeated requests as detailed below.

(Rs in million)

Sr. No	Particulars	Budget	Record not provided	Provided during verification in DAC meeting	Record yet not provided till 26.04.2016
1	Ramzan Susta bazar	3.60	3.25	2.73	0.52
2	Expenditure on National day	0.70	0.49	0.13	0.37
	Total	4.30	3.74	2.86	0.88

Audit holds that due to weak internal controls and negligence, relevant record was not produced to Audit which might lead to misuse of public money.

The matter was reported to TMO /PAO in February, 2016. It was reiterated during DAC meeting held on 26.04.2016 for production of remaining record valuing Rs 0.88 million but the same was not submitted for scrutiny in spite of repeated requests till finalization of this Report.

Audit recommends for fixing responsibility against the person(s) at fault for non-production of record besides early submission of record under intimation to Audit.

[AIR Para No.01]

1.4.2 Irregularity and Non-compliance

1.4.2.1 Irregular / doubtful consumption of POL - Rs 6.31 million

Rule 49 Appendix 14(i) to (vi) of PFR Volume-II states that “the petrol, oil, lubricants and spare parts should be maintained separately for each vehicle, full particulars of journey and distances between two places should be correctly exhibited, the purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient, average consumption of petrol, oil and lubricants should be worked out and recorded in the Log Books at the close of each month, the Log Books should be maintained in the prescribed form, the Officers using the Government vehicles should sign the relevant entries in the Log Book, the matters of the vehicles should always be kept in order. Further, as per Annex 7.1 and 7(9) of B&R Manual, annual estimate of repair and maintenance of each Government Vehicle taking both direct and indirect charges should be prepared and TS approved by competent authority.

TMO Gujar Khan did not prepare the annual estimates (showing working hours, idle time consumption, annual running of tractor, average consumption certificate etc) of the tractors/rikshaw and other vehicles during Financial Year 2014-15 in violation of the rules *ibid*.

Following lapses were also noticed:

- i. Oil, break oil, mobile oil were being changed frequently without observing distance covered there on,
- ii. There was no meter reading at all,
- iii. There was no record of replacement of spare parts,
- iv. Routes of the tractors/rikshaw were not defined,
- v. History sheet i.e model, manufacturer, book value etc were not available,
- vi. No ceiling / mileage / hour were fixed by the competent authority,
- vii. Average consumption certificate / fitness certificate was not got obtained from the Motor Vehicle Examiner,

Non fulfilment of codal formalities resulted in misuse of funds of Rs 6.31 million on account of POL during 2014-15 as detailed below.

(Rs in million)

Sr. No.	Nature of vehicle	Head of Account	Amount
01	Tractors & Rikshaws for sanitations	POL Expenditure	4.44
02		Repair charges	0.88

Sr. No.	Nature of vehicle	Head of Account	Amount
03	Generator	POL Charges	0.75
04	Fire Brigade	POL Charges	0.25
		Total	6.31

Audit holds that due to weak managerial controls and negligence, POL was consumed without observing codal formalities.

The matter was reported to TMO/PAO in February, 2016. TMA did not furnish the reply to the para. DAC in its meeting held on 26.04.2016 kept para pending for regularization from Finance Department Govt. of Punjab. No compliance was reported till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for lapses and negligence under intimation to Audit.

[AIR Para No.03]

1.4.2.2 Irregular and un-authorized award of work due to site dispute-Rs 3.18 million

According to Section 2.85 of B&R Code “No work should be commenced on land which has not been duly made over by the responsible civil officers”.

TMO Gujjar Khan awarded the development works amounting to Rs 3.18 million during Financial Year 2014-15 without site clearance. The works could not be started to date. Bidding and award of works without site clearance resulted in un-authorized and irregular award of works valuing Rs 3.18 million as detailed at **Annex-H**.

Audit is of the view that due to weak internal controls and defective managerial planning, works were allotted without site clearance.

The matter was reported to TMO/PAO in February, 2016. TMA replied that at the time of tendering and award of work the sites were cleared and there was no dispute. The reply of auditee was not acceptable in view of lack of any concrete documentary evidence. Therefore, DAC in its meeting held on 26.04.2016, kept the para pending for regularization from Finance department Govt. of Punjab. No further compliance was reported till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.10]

1.4.2.3 Irregular procurements excess than 15% through repeat orders - Rs 1.01million

According to Rule 59(c)(iv) of Punjab Public Procurement Rules, 2014, procurements through repeat orders not exceeding fifteen percent of the original procurement can be made.

During scrutiny of record of TMO Gujjar Khan relating to Ramzan Sasta Bazar for the year 2014-15, produced for verification during meeting of DAC held on April 26, 2016, it was noticed that procurements amounting to Rs 1.01 million for Ramzan Sasta Bazar were made in excess of the quantity published vide Advertisement No.314 dated 30.04.2014 on PPRA's website and in Dailies Nawa-e-Waqat and Jang Rawalpindi on 04.05.2014 in violation of abovementioned codal provisions. Supply order No.13/03 dated 30.05.2014 was placed even in excess of the 15% permissible limit of original published quantities for procurement through repeat orders as detailed below.

Sr. No	Items	Qty Advertized	Qty Purchased	Qty Difference	Rate (Rs)	Amount (In million)
1	Tent / Shamiana parachute jersey 15x15	10	42	32	7,500	0.24
2	Iron pole 10'height 2"	205	253	48	1,600	0.08
3	Chair parachute 16" back Gauge	50	100	50	900	0.05
4	Table 3x3	35	105	70	3,000	0.21
5	Kanat 7x10	99	163	64	2,200	0.14
6	Darrees 7x10	06	83	77	2,500	0.19
7	Pedestal fan GFC	35	65	30	3,200	0.10
Total						1.01

Audit is of the view that due to weak internal controls and financial mismanagement, quantities excess than 15% of originally published quantities were procured irregularly.

The matter was reported to TMO /PAO during DAC meeting held on April 26, 2016 but TMA did not furnish reply to justify irregular procurements till finalization of this Report.

Audit recommends regularization of irregular procurements besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.17]

1.4.3 Internal Controls Weaknesses

1.4.3.1 Non-realization of rent of shops–Rs 70.64 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 “the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head”.

TMA Gujar Khan realized only Rs 22.43 million against the total recoverable amount of Rs 93.07 million on account of Rent of shops/ Khokhas. This resulted in less recovery of Rs 70.64 million up to 30.06.2015 as detailed below.

(Rs in million)

Name of Schemes	Actual Recoverable	Total Recovered	Still Outstanding	Recovery shown in DAC meeting	Still outstanding
Current Recoverable Amount (2014-15)	18.30	17.35	0.95	2.19	70.64
Previous Arrear of Rent of shops	2.20	1.44	0.76		
Current Recoverable Amount of Khokhas	24.57	1.43	23.14		
Previous Arrear of Rent of Khokhas	48.00	0.03	47.98		
Total	93.07	20.24	72.83	2.19	70.64

Audit holds that due to weak internal controls, rent of shops was not collected and Government sustained loss of Rs 70.64 million.

The matter was reported to TMO/PAO in February, 2016. TMA replied that amount of Rs 2.23 million on account of arrears had been recovered. DAC in its meeting held on 26.04.2016 reduced the para to the extent of Rs 70.64 million after verification of receipt of arrears Rs 2.19 million duly verified from TAO. Para was kept pending for balance amount of Rs 70.64 million. No further progress was reported till finalization of this Report.

Audit recommends fixing responsibility against the person(s) at fault besides recovery of balance amount Rs 70.64 million under intimation to Audit.

[AIR Para No.02]

1.4.3.2 Non –reconciliation of receipt with bank - Rs 22.58 million

According to section 15(8) of PLG (Accounts) Rules 2001, at the close of every month figures of receipts shall be reconciled with the Bank within seven days of close of a Month. Any discrepancy in this regard shall immediately be brought to the notice of the Principal Accounting Officer.

Scrutiny of record of TMA Gujar Khan revealed that receipts amounting to Rs 22.58 million were not reconciled with the Bank during Financial Year 2014-15. In the absence of compulsory reconciliation, transactions of receipts amounting to Rs 22.58 million could not be verified as detailed at below.

(Rs in million)

Sr No.	Name of Head	Amount
1	Slaughter house Gujar khan	0.17
2	Slaughter house Doltala	0.04
3	License fee	0.03
4	Rent of shops	17.35
5	Water rate	3.16
6	Water rate arrear	1.29
7	Public latrine	0.54
	Total	22.58

Audit holds that due to weak internal controls and negligence, the figures of receipt did not reconcile / match.

The matter was reported to TMO/PAO in February, 2016. TMA did not furnish any reply. DAC in its meeting held on 26.04.2016 kept para pending for reconciliation of receipt with bank. No compliance was reported till finalization of this report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides early reconciliation under intimation to Audit.

[AIR Para No.05]

1.4.3.3 Non-recovery of water rate arrears - Rs 6.08 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMA Gujar Khan realized an amount of Rs 5.13 million against the total recoverable amount of Rs 11.21 million on account of arrears of previous years

and current charges of Water Rates. This resulted in less recovery of Rs 6.08 million as detailed below.

(Rs in million)

Name of Scheme	Recoverable up to 6/2014	Recovered during the year	Recovery Verified during DAC	Total Recovered	Still Outstanding
Water supply scheme Gujar Khan Arrears up to 6/2014	6.79	1.29	0.69	1.97	4.82
Water supply scheme Gujar Khan (Current)	4.41	3.16	0.00	3.16	1.25
Total	11.21	4.45	0.69	5.13	6.08

Audit holds that due to weak internal control, the amount of water charges was not collected. Consequently, Government sustained loss of Rs6.075million due to less realization of water rates.

The matter was reported to TMO/PAO in February, 2016. TMA replied that amount of Rs 0.69 million on account of water rates arrears had been recovered. DAC in its meeting held on 26.04.2016 reduced the para to the extent of Rs 6.08 million after verification of receipt of arrears of water rates Rs 0.69 million. Para was kept pending for balance amount of Rs 6.08 million after effecting recovery of Rs 0.69 million. No compliance was reported till finalization of this Report.

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery of balance amount Rs 6.08 million under intimation to Audit.

[AIR Para No.04]

1.4.3.4 Loss to government on account of Receipts - Rs 4.45 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

Budget estimates of TMA Gujar Khan for the Financial Year 2014-15 showed a recoverable amount of Rs 4.45 million under below mentioned heads of accounts but neither detail of these heads was provided nor any recovery was effected during the year as detailed below.

(Rs in million)		
Head	Recoverable	Recovered
Arrear of leases of Gujar khan & Doultala	4.01	0
Arrear of Tehbazari	0.44	0
Total	4.45	0

Audit holds that due to weak internal controls, the amount of arrears was not realized/ recovered and Government sustained loss of Rs 4.446 million due to less realization of arrears.

The matter was reported to TMO/PAO in February, 2016. TMA replied that cases of arrears of leases had been sent to Assistant Collector Land & Revenue and efforts were being made to recover the arrears of Teh bazari.DAC in its meeting held on 26.04.2016 kept para pending for recovery of Rs 4.45 million. No compliance was reported till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery of Rs 4.45 million under intimation to Audit.

[AIR Para No.07]

**1.5 TOWN MUNICIPAL ADMINISTRATION
KAHUTA**

1.5.1 Irregularity and Non-compliance

1.5.1.1 Irregular execution of development schemes -Rs 25.85 million

According to Government of Punjab LG & CD Department Notification No.SOR(LG)5-48/2002 dated 05.03.2012, All the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the committee comprising the following:

- | | | |
|------|--|------------------|
| I. | TMO | Convener |
| II. | Representative of DCO | Member |
| III. | Assistant Eng. LG & CD of the District | Member |
| IV. | TO(F) | Member |
| V. | TO(I&S) | Member/Secretary |

During scrutiny of record of TMA Kahuta, it was noticed that all the tenders were opened in absence of two members i.e Representative of DCO and Assistant Engineer LG&CD of the District. Detail of the expenditure is as below.

Sr. No	Financial Year of the Expenditure	Total expenditure of the development scheme (Rs in million)
1	2013-14 (ADP)	11.34
2	2014-15 (ADP)	14.51
	Total	25.85

Audit holds that due to poor internal controls and mismanagement, tenders of development works amounting to Rs 25.85 million was opened and executed irregularly.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends for regularization and fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.08]

1.5.1.2 Irregular expenditure without preparing & approval of PC-I Rs 16.05 million

As per rule 4 read with rule 7 of the PDG & TMA (Works) Rules, 2003, works costing below Rs 0.50 million shall be prepared and approved on the basis of cost estimates only and draft scheme shall be prepared for works costing Rs

0.500 million and above and PC-1 should be prepared and approved by the competent authority for it.

During audit of TMA Kahuta, it was observed that the works amounting to Rs 16.05 million having Admin Approval of more than Rs 0.50million each were prepared and approved irregularly on the basis of cost estimates only instead of preparation of PC-1 during the period 2013-14 & 2014-15 as detailed at **Annex-I**.

Audit holds that due to poor internal controls and mismanagement, works/schemes were approved irregularly without preparing PC-I.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.01]

1.5.1.3 Irregular / unjustified expenditure without advertisement – Rs 5.96 million

Rule 12(2) of Punjab Procurement Rules, 2014 provides that procurements over rupees two million, procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Audit of TMA Kahuta revealed that expenditure of Rs 5.96 million was incurred on purchase / hiring of miscellaneous items for Susta Ramzan Bazar and purchase of sports items for youth festival during 2013-14 & 2014-15 in violation of PPRA Rules, 2014 without calling tenders and advertisement in newspapers as detailed below.

(Rs in million)

Sr. No	Item name/ Particular	Amount
1	Misc items for susta Ramzan Bazar-2013-14	0.75
2	Misc items for susta Ramzan Bazar-2014-15	3.63
3	Purchase of sports items for sport youth festival 2013-14	1.58
	Total	5.96

Audit holds that due to poor internal controls and mismanagement, amount of Rs 5.96 million was irregularly paid resulting in irregular expenditure.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides regularization under intimation to Audit.

[AIR Para No.19]

1.5.1.4 Irregular creation of liability –Rs 5.02 million

According to Rule 2.10(b)(3) of PFR Volume-I, all charges should be incurred or drawn and paid at once and should not be held up for want of funds and allowed to stand over to be paid from the grant of another year.

Contrary to the above rule, TMA Khauta did not made full payments of works completed during Financial Year 2014-15 and created liability amounting to Rs 5.024 million for next Financial Year. The detail of the liability is given at **Annex-J**.

Audit holds that due to poor internal controls and mismanagement, liability of Rs 5.02 million was created resulting in showing inaccurate budget and expenditure of the current Financial Year.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.22]

1.5.2 Performance

1.5.2.1 Delay in completion of works, Non-imposition of penalty due to delay in completion - Rs 1.06 million

According to Clause 39 read with Clause 37 of contract agreement, 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 contract be proceeded with all due diligence in accordance with programme of work approved by the Engineer-in-charge. If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer-in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

During audit of TMA Kahuta, for the period July 2013 to June 2015, it was observed that different development works amounting to Rs 10.60 million were allotted to different contractors but the works could not be completed within stipulated time and still incomplete. In some cases time extension was also granted but contractors remained failed to complete the works within stipulated period of time. The contractors neither applied for time extension nor penalty was imposed on the contractors for delay in completion. This resulted in non-imposition of penalty amounting to Rs 1.06 million, as detailed at **Annex-K**.

Audit holds that due to poor internal controls and mismanagement, penalty amounting to Rs 1.06 million was not imposed resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report..

Audit recommends Inquiry and fixing of responsibility against the person(s) at fault besides recovery of penalty and early completion of works under intimation to Audit.

[AIR Para No.06]

1.5.3 Internal Controls Weaknesses

1.5.3.1 Non-reconciliation of annual accounts –Rs 295.90 million

According to Rule 67(3) of PDG & TMA(Budget) Rules 2003, “the respective Head of Offices, Drawing and Disbursing Officer (DDO) and the Accounts Officer shall be jointly responsible for reconciling any differences and for correcting misclassifications or any other errors”.

During audit of TMA Kahuta for the Financial Years 2013-14 & 2014-15, it was observed that the Tehsil Accounts office and TO(Finance) did not reconcile the Receipts and Expenditure of TMA Kahuta for the FYs 2013-14 & 2014-15 as detailed below.

Sr. No	Description	Financial Year	Amount (Rs in million)
1	Actual Income for 2014-15	2014-15	74.82
2	Expenditure for 2014-15	2014-15	19.38
3	Actual Income for 2013-14	2013-14	129.95
4	Expenditure for 2013-14	2014-15	71.75
Total			295.90

Audit holds that due to poor internal controls and mismanagement, figures of Rs 295.90 million were not reconciled resulting in non reliability and non accuracy of the Annual Accounts of the TMA.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing of responsibility against the person(s) at fault besides early reconciliation under intimation to Audit.

[AIR Para No.21]

1.5.3.2 Non submission of completion reports of development projects - Rs 30.61 million

Rule 2.115 (1) of B&R Code states that “a detailed Completion Report or a completion statement must be prepared on the completion of works”. Further, Rule 2.115 (2)(a) of ibid states that “Detailed completion report in Buildings and Roads Account forms 44, 47 is to be submitted on completion of works, on which the outlay has been recorded by the Sub-heads. It should give a comparison and explanation of differences between quantities, rates, and cost of various items of

work executed and those in the estimate, and should also mention the names of the Engineers and Overseers, who supervised the work from time to time during the periods of its execution”. According to Rule 37 of TMA Budget Rules 2005, “On development project completion, a project handing over report shall be submitted by the TMO to the Tehsil Development Committee, and a copy shall be provided to the Tehsil Council. In addition, as per Rule 38 of TMA Budget Rules 2005 “Post completion evaluation of each development project shall be undertaken jointly by the TO(Finance) in collaboration with TO(I&S) and a report submitted to the Tehsil Council. According to Para 42(13) of PDG & TMA Budget Rules (2003) the works should be completed within the same Financial Year.

TMA Kahuta executed different development projects during 2013-15 and paid an amount of Rs 30.61 million but the Completion Reports were not submitted by the subordinate offices to TDC and TMO. It was required under rules that the Tehsil Development Committee would hold quarterly reviews and annual review to monitor the progress of the projects. The results of such review would be submitted to the Divisional Commissioner for information and the Nazim TMA for submission to the Tehsil Council. In the absence of completion reports, satisfactory completion of development projects and incurrence of expenditure to the tune of Rs 30.61 million could not authenticate. Detail of the Development expenditure is as in **Annex-L**.

Audit holds that due to poor internal controls and mismanagement, Satisfactory Completion Reports were not submitted for the development works amounting to Rs 30.61 million.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides production of Completion Reports and satisfactory certificate under intimation to Audit.

[AIR Para No.02]

1.5.3.3 Non-reconciliation of TTIP With revenue department - Rs 19.60 million

As per letter No.SO Tax(LG)2-46/08(PI) Govt. of the Punjab, Local Govt. & Community Development, Department dated 30th June, 2010 and reminder dated 20th February, 2011, "Collection of Tax on Transfer of Immovable Property Tax by TMAs, A-V receipts form which had already been repealed shall not be used in any form by the staff for recovery of TTIP, It will be through bank challan, and recovery of TTIP shall be reconciled with the revenue staff on daily basis. Any departure from these directions shall be interpreted as misconduct and corruption in term of PEEDA Act, 2006.

Contrary to above instructions, TMA Kahuta collected revenue amounting to Rs 19.60 million on account of TTIP during 2013-14 & 2014-15 but did not reconcile the collection with revenue department on daily basis as detailed below.

Period	Receipt (Rs in million)
2013-14	10.34
2014-15	9.26
Total	19.60

Audit holds that due to poor internal controls and mismanagement, revenue figures of Rs 19.604 million were not reconciled resulting in non reliability and non accuracy of the receipts.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides early reconciliation under intimation to Audit.

[AIR Para No.16]

1.5.3.4 Loss to local government on account of water charges – Rs 17.54 million

As per instructions contained in letter No.SO(insp.) 3-4 dated 15.11.1983, water supply schemes were to run "No profit No loss basis".

During audit of TMA Kahuta, for the years 2013-14 & 2014-15, it was noticed that water supply schemes were being operated in loss. Total expenditure of Rs 22.59 million was incurred on water supply schemes against the income of Rs 5.04 million which resulted in loss to Government amounting to Rs 17.54 million as detailed below.

(Rs in million)

Year	Actual Expenditure	Amount	Actual Receipts	Amount	Loss Amount
2013-14	Contingent expenditure of Water supply branch	7.959	Water Rate Arrears	1.079	
	Pay & Allowances	3.439	Current charges	1.643	
	Total	11.398	Total	2.722	8.68
2014-15	Contingent expenditure of Water supply branch	7.454	Water Rate Arrears	0.697	
	Pay & Allowances	3.734	Current charges	1.627	
	Total	11.188		2.323	8.86
	Grand Total	22.586		5.043	17.54

Audit holds that due to poor internal controls and mismanagement, TMA sustained loss of Rs 17.54 million on account of water supply scheme.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery of loss under intimation to Audit.

[AIR Para No.15]

1.5.3.5 Short recovery of water rates - Rs 8.31 million

According to Section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation Rules) 2001, “failure to pay any tax and other money claimable under this Ordinance was an offence and the arrears were recoverable as Land Revenue”. Furthermore, as per clause 12 (c) of Local Rate (Assessment & Collection) Rules, 2001, “the Nazim of the Local Government may direct that the tax with costs of recovery shall be recovered as arrears of land revenue”.

Scrutiny of Demand and Collection Register and deposit challans of TMA Kahuta for the years 2013-14 & 2014-15 revealed that TMA did not make efforts to recover amounts due from water users which resulted into short realization of Rs 8.31 million as detailed below.

(Rs in million)

Year	Receipts Head	Receipts Recoverable	Recovered Actual Receipts	Short Recovery
2013-14	Water Rate Charges Current	2.82	1.64	1.18
	Water Rate Charges Arrear	2.60	1.08	1.52
2014-15	Water Rate Charges Current	3.00	1.63	1.37
	Water Rate Arrear arrears	4.94	0.70	4.24

Year	Receipts Head	Receipts Recoverable	Recovered Actual Receipts	Short Recovery
	Total	13.36	5.05	8.31

Audit holds that due to poor internal controls and mismanagement, water charges amounting to Rs 8.31 million was not recovered resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.17]

1.5.3.6 Irregular release of security - Rs 2.79 million

As per instructions contained in FD No.RO(tech)1-2/83-iv dated 29.03.2009 “a certificate should be obtained from end user that the repair / execution has been carried out satisfactorily before releasing the final payment to the contractor”.

Audit of the accounts of TMA Kahuta revealed that 101 development schemes were executed and finalized during 2013-14 and 2014-15 for Rs 27.92 million. Security of these schemes amounting to Rs 2.79 million was released without obtaining the Satisfactorily Completion Certificate on prescribed Performa PWA-36 duly verified by Engineer-in-charge from the end users. The detail is given at **Annex-M**

Audit holds that due to poor internal controls and mismanagement, security amounting to Rs 2.79 million was released without obtaining the Satisfactorily Completion Certificate, resulting in irregular release of security.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.05]

1.6 TOWN MUNICIPAL ADMINISTRATION MURREE

1.6.1 Irregularity and Non-Compliance

1.6.1.1 Irregular expenditure on establishment charges and contingency charges – Rs 36.21 million

According to 231(a) of PFR Volume-I “A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. He should, therefore make himself thoroughly acquainted with the meaning of the various financial checks which he is expected to exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in financial processes at which leakage is likely to occur”. Further, according to Rule 2.33 of PFR Volume-1, 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”.

TMO Murree irregularly made payment amounting to Rs 36.21 million to the departments under City District Government Rawalpindi i.e Fire Brigade, Sanitation, Solid Waste Department under the directions of DCO Rawalpindi on account of establishment and contingency charges beyond the scope of his budgetary provision. It resulted in misappropriation of allocated funds which was irregular and unjustified as detailed below.

(Rs in million)

Sr No.	Amount Paid to	Under Heads	Financial Year	Amount
1	Fire Brigade	Establishment & Contingency	2014-15	8.31
2	Sanitation (Solid Waste Management)		2014-15	27.90
Total				36.21

Audit holds that due to poor internal controls and financial mismanagement, TMA transferred fund amounting to Rs 36.21 million irregularly on account of establishment and contingency charges resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery of irregularly transferred funds under intimation to Audit.

[AIR Para No.15]

1.6.1.2 Irregular award of contracts for development schemes – Rs 5.26 million

According to Government of Punjab LG&CD Department Notification No.SOR(LG)5-48/2002 dated05.03.2012, “all the tenders shall be opened at the time and place specified in the public notice, in the presence of contractors as may be present, by the committee comprising the following:

- | | |
|---|------------------|
| I. TMO | Convener |
| II. Representative of DCO | Member |
| III. Assistant Eng. LG&CD of the District | Member |
| IV. TO(F) | Member |
| V. TO(I&S) | Member/Secretary |

During scrutiny of schemes valuing Rs 5.26 million, it was noticed that all the tenders were opened in absence of two members i.e representative of DCO and Assistant Engineer LG&CD of the District.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 5.26 million was incurred on irregular execution of Development Schemes.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides regularization of the irregular expenditure under intimation to Audit.

[AIR Para No.08]

1.6.2 Internal Controls Weaknesses

1.6.2.1 Irregular budget estimates causing shortfall - Rs 36.95 million

According to Rule 13 (i) & (ii) read with rule 16 of the PDG & TMA (Budget) Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates.

Scrutiny of Annual Budget of TMA Murree for the year 2014-15 revealed following irregularities.

- i) The budget estimate for the year 2014-15 was not prepared on the prescribed forms as required under the PDG & TMA (Budget) Rules 2003.
- iii). The budget call letters were not served with the budget as required under Rule-II *ibid*.
- iv). In line with Rule-14(2) *ibid*, draft budget was not prepared in the month of April.
- v). The statement of outstanding liabilities was not prepared on form BDO-5 as required under Rule 24, *ibid*.
- vi). The development projects undertaken through development budget were not prepared on the form of BDO-4 as required under Rule 30 of PDG & TMA (Budget) Rules 2003. Further the same including Annual Development Programme was not processed in accordance with Rule 31 *ibid*.
- vii). The performance targets along with the financial figures in the Budget estimates for the year 2014-15 were not provided as required under Rule 94 of PDG & TMA (Budget) Rules 2003.
- viii). Form BDC-3 regarding establishment budget by function & designation and form BDC-4 regarding establishment strength by designation as required under Rule 19, 28, 52, and 54 of the aforesaid rules were not prepared/ annexed with the budget.
- ix). During the examination of the Budget, it had been observed that the income from arrears of various heads relating to the previous years had been shown as income of current year in the budget estimates for the year 2014-15.
- x) The actual income received during the year 2014-15 indicated that target fixed in the following heads in the budget of the concerned year was not

achieved. The actual income received under these heads during the year 2014-15 was less than budget targets as detailed at **Annex-N**.

TMA functionaries had been deliberately reducing the income target at the time of revision of the budget to conceal the short fall of income and the budget targets could not be achieved due to negligence on the part of officers/official concerned.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 36.95 million was less recovered than budget targets resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.12]

1.6.2.2 Non-reconciliation of TTIP receipt with revenue department - Rs 34.40 million

As per letter No.SO Tax(LG)2-46/08(PI) Govt. of the Punjab, Local Govt. & Community Development, Department dated 30th June,2010 and reminder dated, the 20th February, 2011. Collection of Tax on Transfer of Immovable Property Tax by TMAs, A-V receipts form which had already been repealed shall not be used in any form by the staff for recovery of TTIP, It will be through bank challan. The recovery of TTIP shall be reconciled with the revenue staff on daily basis. Any departure from these directions shall be interpreted as misconduct and corruption in terms of PEEDA Act, 2006.

Contrary to above instructions, TMO Murree collected receipts amounting to of Rs 34.40 million on account of TTIP and UIP Tax during Financial Year 2014-15 but did not reconcile the amount with revenue department on daily basis as detailed below.

Heads of Receipt	Period	Receipt (Amount in million)
TTIP and UIP Tax	2014-15	22.15
TTIP and UIP Tax	2014-15	12.25
	Total	34.40

Audit holds that due to poor internal controls and mismanagement, receipts of Rs 34.400 million was not reconciled with revenue department.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides reconciliation under intimation to Audit.

[AIR Para No.09]

1.6.2.3 Unmatched departmental figures of receipts with annual accounts - Rs 13.13 million

Rule 78(1) & (2) of PDG & TMA (Budget) Rules, 2003 states that, “The Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10th day of the month following the month to which the statement relates. In order to enable the Head of Offices concerned to verify whether the amounts shown as realized in the statements have actually been realized and credited to the proper head of account, the Accounts Officer concerned shall provide the Head of Offices with statements confirming the actual amounts credited under the relevant receipt heads”.

Scrutiny of the accounts of TMA Murree revealed that receipts figures provided by the different branches of TMA were not matched with the figures incorporated in Annual Accounts for the Financial Year 2014-15 compiled by the Town/Tehsil Accounts Officer and difference of Rs 13.13 million was found as detailed at **Annex-O**.

Audit holds that due to poor internal controls and mismanagement, difference of Rs 13.13 million with the Annual Accounts could not be reconciled.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report..

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.14]

1.6.2.4 Non-recovery of water rate charges–Rs 12.60 million

According to Rule 13 (i) & (ii) read with Rule 16 of PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates. Further, according to Rule 76 of PDG and TMO (Budget) Rules, 2003 “the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head”.

Annual Budget of TMA Murree showed recoverable amount of Rs 37.00 million on account of water rates charges, and sale of water during Financial Year 2014-15 but TMA authorities recovered only Rs 24.40 million. This resulted in non recovery of Rs 12.60 million as detailed below.

(Rs in million)

Period	Nature of Recovery	Recoverable	Recovered	Outstanding
2014-15	Water rate charges (Current)	30.00	19.65	10.35
2014-15	Water rate charges	5.00	3.78	1.22
2014-15	Sale of water	2.00	0.97	1.03
TOTAL		37.00	24.40	12.60

Audit holds that due to poor internal controls and mismanagement, an amount of Rs 12.60 million was not recovered on account on water rates and sale of water resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.02]

1.6.2.5 Non-verification of pension contribution fund – Rs 4.45 million

According to rule 15(2) & (3) of Punjab Local Governments District Service (TMA) Cadre Rules, 2005 “where a member of the Service was a Government servant or member of LCS at the time of the enforcement of these rules, he shall be entitled to receive his pension from the parent department/board. The Board with the approval of Department shall recover the leave salary and pension contribution of the members of the erstwhile Local Council Service from the Tehsil/Town Municipal Administration and other institution under which they have served, and transferred the same to the parent department”.

TMO Murree transferred funds amounting to Rs 4.45 million on account of Pension Contribution during Financial Year 2014-15. Neither acknowledgement was received nor verification and reconciliation was made to ensure the proper deposit of funds in Pension Fund.

Audit holds that due to poor internal controls and mismanagement, funds amounting to Rs 4.45 million were not got reconciled.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.17]

1.6.2.6 Non-recovery of outstanding dues - Rs 3.27 million

According to Rule 13 (i) & (ii) read with Rule 16 of the PDG & TMA (Budget) Rules 2003, “the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates”. Further, under Rule 76 of PDG & TMO (Budget) Rules, 2003 “the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head”.

Annual Budget Accounts of TMA Murree indicated recoverable amount of Rs 6.95 million on account of outstanding dues, during 2014-15 but out of which TMA authorities recovered only Rs 3.68 million. This resulted in less recovery of Rs 3.27 million as detailed below.

(Rs in million)

[AIR Para No.]	Period	Nature of Recovery	Total Recoverable	Recovered	Still Outstanding
04	2014-15	Services charges(Current)	4.000	2.784	1.216
	2013-14	Services charges(Arrear)	2.000	0.776	1.224
05	2014-15	Public Latrin Fee(Current)	0.325	0.039	0.286
	2013-14	Public Latrin Fee (Arrear)	0.313	0	0.313
	2014-15	Nazule Land Rent (Current)	0.160	0.028	0.132
	2013-14	Nazule Land Rent (Arrear)	0.150	0.052	0.098
Total			6.948	3.679	3.269

Audit holds that due to poor internal controls and mismanagement, outstanding dues amounting to Rs 3.27 million were not recovered resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.04, 05]

1.6.2.7 Non-approval of building maps – Rs 2.74 million

According to Clause 57, Chapter VIII of The Punjab Weekly Gazettee dated March 12, 2008 a building map shall be approved by the TMA within 45 days of its submission for approval.

TMO Murree did not approve commercial and residential buildings maps submitted for approval during the period 2014-15 despite expiry of due period. Non approval of maps resulted in violation of Govt. instructions and non recovery of building fee amounting to Rs 2.74 million as detailed at **Annex-P**.

Audit holds that due to poor internal controls and mismanagement, maps were not approved resulting in loss amounting to Rs 2.74 million to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides approval of maps and making up the loss under intimation to Audit.

[AIR Para No.10]

1.6.2.8 Non-recovery of rent of shops – Rs 1.04 million

According to Rule 13 (i) &(ii) read with 16 of the PDG & TMA (Budget) Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates. According to Rule 76 of PDG

and TMO (Budget) Rules, 2003 the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

Scrutiny of accounts of TMA Murree indicated recoverable amount of Rs 2.00 million on account of rent of shops during 2014-15 but TMA authorities recovered only Rs 0.96 million. This resulted in non recovery of Rs 1.04 million

Audit holds that due to poor internal controls and mismanagement, an amount of Rs 1.04 million was not recovered on account of rent of shops resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery of outstanding amount under intimation to Audit.

[AIR Para No.03]

**1.7 TOWN MUNICIPAL ADMINISTRATION
KALLAR SAYEDAN**

1.7.1 Irregularity and Non-compliance

1.7.1.1 Irregular execution of development schemes - Rs 31.94 million

As per instructions contained in Finance Department letter No.FD (F-R) ii 2/89 dated 27.03.1990 that in order to watch the transparency that the Estimate of the work has been technically sanctioned by the Competent Authority prior to start the work, so the No, date and amount of TS Estimate and name of Authority who sanctioned TS Estimate, should be mentioned in the notice of press advertisement.

Audit of the accounts of TMA Kaller Syedan revealed that for the execution of sixteen Development Schemes amounting to Rs 31.94 million, TS Estimate number was not given in the press advertisement. Therefore, non-compliance of such codal formality indicated that work was started without technical sanction of the estimate by Competent Authority. Therefore, payment made on this account was held irregular as detailed at **Annex-Q**.

Audit holds that due to weak internal controls, codal formalities were not followed for the execution of developments schemes resulting in irregular expenditure of Rs 31.94 million.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report..

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.06]

1.7.1.2 Non-earmarking in the budget for utilization through Citizen Community Boards - Rs 4.97 million

According to Section 109(5)(a) of the Punjab Local Government Ordinance, 2001 “Twenty five percent (25%) of the development budget is required to be earmarked for execution of schemes through Citizen Community Boards”.

Scrutiny of schedule of authorized expenditure for the Financial Years 2013-15 revealed that TMA Kaller Syedan did not earmark budget amounting to Rs 4.97 million for execution of development schemes through Citizen

Community Boards (CCBs) in violation of above provisions of law as detailed below.

(Rs in million)

Financial year	Development Budget	25% Allocation Required
2013-14	10.30	2.58
2014-15	9.57	2.39
Total	19.87	4.97

Audit is of the view that due to poor managerial controls, funds were not utilized for the benefit of the community.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and Inquiry for fixing responsibility against the person(s) at fault for non utilization of funds for CCB schemes under intimation to Audit.

[AIR Para No.09]

1.7.1.3 Irregular execution of PCC in violation of specifications – Rs 4.27 million

According to the Public Health Engineering Department circulated by the Government of the Punjab LG&CD Department vide No.(DG(I&M)-Standing Committee 242/2014 dated 13.08.2014, “PCC 1:7:20 is being provided in the bed of PCC streets & roads whereas PCC 1:6:12 is specified in the bed”.

Scrutiny of accounts of TMA Kaller Syedan revealed that in following schemes of construction of PCC streets, 16,211 cft of PCC 1:7:20 was executed in the bed, in violations of the specifications amounting to Rs 4.27 million as detailed at **Annex-R**.

Audit holds that due to weak internal controls and negligence, the expenditure was incurred without observing the codal formalities which might lead to misuse of public money.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for irregular expenditure.

1.7.1.4 Irregular budget estimates causing shortfall - Rs 3.10 million

According to Rule 13 (i) & (ii) read with Rule 16 of the PDG & TMA (Budget) Rules 2003, “the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates”.

Scrutiny of Annual Budget of Tehsil Municipal Administration Kaller Syedan for the years 2013-15 revealed following irregularities:

- i) The budget estimate for the years 2013-15 was not prepared on the prescribed forms as required under the PDG & TMA (Budget) Rules 2003.
- iii). The Budget call letters were not served with the budget as required under Rule II *ibid*.
- v). The statement of outstanding liabilities was also not prepared on form BDO-5 as required under Rule 24, *ibid*.
- vi). The development projects undertaken through development budget were not prepared on the form of BDO-4 as required under Rule 30 of PDG & TMA (Budget) Rules 2003. Further the same including Annual Development Programme was not processed in accordance with Rule 31 *ibid*.
- vii). The performance targets along with the financial figures in the Budget estimate for the year 2013-14 were not provided as required under Rule 94 of PDG & TMA (Budget) Rules 2003.
- viii). Form BDC-3 regarding establishment budget by function & designation and form BDC-4 regarding establishment strength by designation as required under Rule 19, 28, 52, and 54 of the aforesaid Rules were not prepared/ annexed with the budget.
- ix). During examination of the Budget, it was observed that the income from arrears of various heads relating to the previous years had been shown as income of current year in the budget estimates for the years 2013-15.
- x) The actual income received during the years 2013-15 indicated that target fixed in the following heads in the budget of the concerned year was not

achieved. The actual income received under these heads during the years 2013-15 was less than actual budget targets as detailed below.

(Rs in million)

Sr No	Head	Period	Budgeted Target	Revised Budgeted Target	Recovery as per Annual Accounts	Less Receipt
1	Water rates (Current)	2014-15	4.000	2.423	2.423	1.577
2	Water rates (Arrears)	2014-15	2.000	0.714	0.714	1.286
3	Encroachment Fee	2014-15	0.070	0.063	0.063	0.007
4	Water rates (Current)	2013-14	3.500	3.390	3.406	0.094
5	Water rates (Arrears)	2013-14	0.100	0	0.100	0.100
6	Encroachment Fee	2013-14	0.100	0.060	0.062	0.038
	Total		9.770	6.650	6.768	3.102

Actual recovery on account of Water Rate Charges was of Rs 3.41 million during the year 2013-14 while it was reduced to Rs 2.42 million during the year 2014-15.

TMA functionaries had been the deliberately reducing the income target at the time of revision of the budget to conceal the short fall of income and the budget targets could not be achieved due to negligence on the part of officers/official concerned.

Audit holds that due to poor internal controls and mismanagement, an amount of Rs 3.10 million was less recovered than estimates resulting in loss to the public exchequer.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and fixing of responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.07]

1.7.1.5 Irregular expenditure on Ramzan Bazar- Rs 1.84 million

According to the Rule 10 (1) & (2) of PPRA, 2014 "A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage. The specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications but if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an

otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”. According to Rule 14(1) *ibid* “The procuring agency may decide the response time for receipt of bids or proposals (including proposals for prequalification) from the date of publication of an advertisement or notice keeping in view the complexity of the procurement, availability and urgency but, in no circumstances, the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice”.

TMA Kaller Syedan incurred expenditure amounting to Rs 1.84 million on account of “Holding of Ramzan Bazars” during 2013-14 & 2014-15. No advertisement was made on PPRA’s Website and tender notice was published in “Daily Jang” dated 3rd April, 2013 & 11th June, 2014 respectively giving response time of 9 days & 8 days respectively in violation of PPRA rules, 2014. All quotations were received from firms not registered with sales tax department and procurements were made for Ramzan bazars for the year 2013-14 & 2014-15 from M/s Arman Catering and M/s Chirah Valley Builders respectively in violation of rules. Neither supplier was shortlisted/ prequalified for the procurement of services nor specifications mentioned in tender notice. Scrutiny of invoices for procurements of Ramzan Bazar of the year 2013-14 revealed that payment was made against the lump sum bill instead of having breakup of services provided.

Furthermore, it was noticed that Procurement Committee for made procurements relating to “Ramzan Bazar” was notified by the LG&CD Department vide No.(LG)2-2/2011 dated 09.08.2011 comprising the members as 1. Administrator 2. TMO 3. TO (Finance) 4. Town Accounts Officer but Town Accounts Officer was reluctant to sign on procurements without recording of grievances/reservations. This resulted in irregular procurements amounting to Rs 1.84 million as detailed below.

(Rs in million)

Period	Item	Nature of Expenditure	Vendor	Amount
2013-14	Tent Service	Hiring Charges	Arman Catering	0.14
2014-15	Tent Service	Procurement Charges	Chirah Valley Builders	1.70
			Total	1.84

Audit holds that due to weak internal controls and negligence, the expenditure was incurred without observing the codal formalities which might lead to misuse of public money.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for irregular expenditure and recovery of missing items.

[AIR Para No.01]

1.7.1.6 Irregular award of contract of Cattle Mandi - Rs 1.36 million

According to the Rule 5(1) PLG (Auction of Collection Rights) Rule, 2003“a public notice for conduct of an auction, in not less than two national daily newspapers, shall be published by the local government through the office of the Director General, Public Relations, Punjab at least seven days before the date of auction.

TMA Kaller Syedan auctioned collection rights of “Cattle Mandi Kaller Syedan” at value of Rs 1.36 million during 2013-14 in favour of M/S Ejaz Qureshi. It was noticed that advertisement was made in only one (1) Local Daily News Paper (Daily Al Khabar) dated 17.04.2013 with response time of 12 days instead of 15 days in violation of above. This resulted in irregular award of contract in violation of above rule.

Audit holds that due to weak managerial controls and negligence, irregular contract was awarded without observing the codal formalities.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

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

[AIR Para No.04]

1.7.2 Performance

1.7.2.1 (i) Delay in completion of development schemes - Rs 3.18 million (ii) Non-imposition of penalty– Rs 0.32 million

According to Clause 39 read with Clause 37 of contract agreement, Contractor is bound to complete the works within stipulated time strictly in accordance with terms and conditions of agreement. If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

TMA Kaller Syedan awarded a development scheme “Construction of Submersible causeway village Bhallah UC Kallar Syedan” with TS Estimate of Rs 3.18 million during 2014-15. Due date of completion was 13.07.2015. The scheme was not completed despite incurring expenditure amounting to Rs 2.92 million. Penalty @ 10% amounting to Rs 0.32 million was not imposed on the contractor due to delay. This resulted in loss to Govt., due to non-imposing penalty.

It was replied that scheme was delayed due to having site disputes. Audit is of the view that site clearance was not made before commencement of said scheme which resulted in loss to Government.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of penalty and early completion of works under intimation to Audit.

[AIR Para No.10]

1.7.2.2 Loss of revenue due to incomplete slaughterhouse- Rs 3.00 million

According to Rule 64(ii) of the TMA (Budget) Rule, 2003, the resources of the Govt. should be utilized efficiently & effectively. According to Section 14

(2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115(6) of PLGO, 2001, "the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition".

During audit of TMA Kallar syedan it was noticed that the building of Slaughter House of TMA Kaller Syedan was under construction since 2007-08, which resulted in department was deprived of the revenue amounting to Rs 1.50 million per annum (approx) during 2013-15. Despite repeated requisitions, detail of pending liabilities of scheme was not produced to Audit.

Audit is of the view that construction of Slaughter House could not be completed due to poor performance of engineering staff of TMA and it sustained loss of Rs 3.00 million (approx) during the Financial Years 2013-14 & 2014-15 accumulatively.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report..

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides early completion of construction of Slaughter House.

[AIR Para No.11]

1.7.3 Internal Control Weaknesses

1.7.3.1 Non conducting post completion evaluation of development schemes – Rs 28.76 million

According to Rule 46 of PDG & TMA (Budget) Rules, 2003 “Post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with concerned Head of Offices and report submitted to Council”. Furthermore, Finance Department No RO (tech) 1-2/83-iv dated 29.03.2009 also laid down that a certificate should be obtained from end user that the repair / execution has been carried out satisfactorily before releasing the final payment to the contractor.

Scrutiny of the record of Tehsil Officer (Planning & Coordination) of TMA Kaller Syedan revealed that fifteen development schemes for Rs 28.76 million were declared completed during the Financial Years 2013-15 without conduct of Post Completion Evaluation and no report was submitted to Tehsil Council (Administrator) in violation of above Rule. Further, end user certificates were not found on record. TO(P&C) had to conduct post completion evaluation and ensure the issuance of completion report of the schemes before release of security deposited with the executing department/client department as detailed at **Annex-S**.

Audit is of the view that due to poor internal controls and mismanagement, an amount of Rs 28.76 million was paid irregularly without conducting Post Completion Evaluation.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and Inquiry for fixing responsibility against the person(s) at fault besides production of post completion evaluation report under intimation to Audit.

[AIR Para No.12]

1.7.3.2 Non-recovery of arrears of water rates – Rs 6.24 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to

ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMA Kaller Syedan realized only amount of Rs 6.54 million against the total recoverable amount of Rs 12.78 million on account of water rate charges. This resulted in less recovery of Rs 6.24 million as detailed below.

(Rs in million)

Type of connections	No. of Connections	Rate pm	Total 2013-15	Arrears 2013-15	Total Recoverable	Recovered 2013-15	Out standing
Domestic	1,347	300	9.70	2.000	12.78	6.54	6.24
Commercial	75	600	1.08				
Total			10.78	2.00	12.78	6.54	6.24

Audit is of the view that due to weak internal controls and financial mismanagement, outstanding dues of water rates were not recovered.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery.

[AIR Para No.03]

**1.8 TOWN MUNICIPAL ADMINISTRATION
KOTLI SATTIAN**

1.8.1 Irregularity and Non-compliance

1.8.1.1 Irregular execution of development schemes - Rs 8.40 million

As per instructions contained in Finance Department letter No.FD (F-R) ii 2/89 dated 27.03.1990, “in order to watch transparency that the Estimate of the work has been technically sanctioned by the Competent Authority prior to start the work, so the No, date and amount of TS Estimate and name of Authority who sanctioned TS Estimate should be mentioned in the notice of press advertisement”.

Audit of the accounts of TMA Kotli Sattian revealed that for the execution of 6 development schemes valuing Rs 8.40 million, TS Estimate number was not given in the press advertisement. Therefore, non-compliance of such codal formality indicated that work was started without technical sanction of estimate by the Competent Authority. Therefore, payment made on this account was held irregular as detailed at **Annex-T**.

Audit holds that due to weak internal controls, codal formalities were not followed for the execution of developments schemes resulting in irregular expenditure of Rs 8.40 million.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report..

Audit recommends regularization besides fixing responsibility for lapse and negligence against the person(s) at fault.

[AIR Para No.03]

1.8.1.2 Non-earmarking in the budget and its utilization through Citizen Community Boards - Rs 2.05 million

According to Section 109(5)(a) of the Punjab Local Government Ordinance, 2001, “Twenty five percent (25%) of the development budget is required to be earmarked for execution of schemes through Citizen Community Boards.

Scrutiny of schedule of authorized expenditure for the years 2013-15 revealed that TMA Kotli sattian did not earmark Budget amounting to Rs 2.05 million for execution of development schemes through Citizen Community Boards in violation of above provision of law as detailed below.

(Rs in million)

Period	Development Budget	25 % Allocation Required
2013-14	Nil	Nil
2014-15	8.20	2.05
Total	8.20	2.05

Audit is of the view that due to poor managerial controls, funds were not allocated for the benefit of the community.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for non allocation of funds for CCB schemes under intimation to Audit.

[AIR Para No.05]

1.8.1.3 Irregular award of contract of cattle mandi Kotli Sattian- Rs 1.36 million

According to the Rule 5(1) PLG (Auction of Collection Rights), Rules, 2003, “a public notice for conduct of an auction, in not less than two national daily newspapers, shall be published by the local government through the office of the Director General, Public Relations, Punjab at least seven days before the date of auction.

TMA Kotli Sattian auctioned the collection rights of “Cattle Mandi Kotli Sattian” for the Financial Year 2013-14 for Rs 1.36 million. It was noticed that advertisement was made in only one local daily News Paper (Daily Ausaaf) instead of two National news papers in violation of above. This resulted in irregular award of contract in violation of above quoted Rules.

Audit is of the view that due to negligence of higher authorities, TMA awarded collection rights of cattle mandi irregularly.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.02]

1.8.1.4 Irregular expenditure on Ramzan Bazars - Rs 1.18 million

According to the Rule 10(1) & (2) of PPRA, 2014 “a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage. The specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications but if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”.

TMA Kotli Sattian incurred expenditure amounting to Rs 1.18 million on “Ramzan Bazars” during Financial Year 2014-15. Tender notice was published in Daily Express dated 20.05.2014. Neither, supplier was shortlisted/ prequalified for the procurement nor specifications were mentioned in tender notice. All quotations were received from GST non-registered firms and procurement was made from M/s Chirah Valley Builders. Further it was noticed that Procurement Committee for “Ramzan Bazar” was notified by the LG&CD Department vide No.(LG)2-2/2011 dated 09.08.2011 comprising the members 1. Administrator 2. TMO 3. TO (Finance) 4. Town Accounts Officer but Town Accounts officer was reluctant to sign on procurements without recording of grievances / reservations. This resulted in irregular expenditure of Rs 1.18 million.

Audit is of the view that due to weak financial discipline, procurement was made in violation of the rules.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report..

Audit recommends regularization for violations of rules besides fixing the responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.01]

1.8.2 Performance

1.8.2.1 Delay in completion of works- Rs 2.40 million,

Non-imposing penalty due to delay in completion– Rs 0.24 million

According to Clause 39 read with Clause 37 of contract agreement, Contractor is bound to complete the works within stipulated time strictly in accordance with terms and conditions of agreement. If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

TMA Kotli Sattian executed following three development schemes amounting to Rs 6.00 million. It was noticed that said schemes were not completed despite incurrence of expenditure amounting to Rs 3.85 million. Furthermore, 10 % penalty amounting to Rs 0.24 million was not imposed on the contractor. This resulted in wasteful incurrence of expenditure as detailed below.

(Rs in million)

S. No	Name of Scheme	Estimated Cost	Start Date	Due Date of Completion	Payment made	Physical Progress
1	Beautification of Main Chowk Kotli Sattian	2.00	10.04.2015	09.08.2015	1.53	80%
2	Repair/Maintenance of Filtration Plant Main Bazar	2.00	10.04.2015	25.07.2015	1.20	95%
3	1 No Boring near TMA Offices Kotli Sattian	2.00	10.04.2015	09.07.2015	1.12	75%
	Total	6.00			3.85	

It was replied that scheme was delayed due to having site disputes. Audit is of the view that site clearance was not made before commencement of said schemes which resulted in loss to Government.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of penalty and early completion of works under intimation to Audit.

[AIR Para No.06]

1.8.3 Internal Control Weaknesses

1.8.3.1 Non-conducting post completion evaluation of development schemes – Rs 6.00 million

According to Rule 46 of PDG & TMA (Budget) Rules, 2003 “Post Completion Evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with concerned Head of Offices and report submitted to Council”. Further Finance Department letter No.RO(tech) 1-2/83-iv dated 29.03.2009 also states that “a certificate should be obtained from end user that the repair / execution has been carried out satisfactorily before releasing the final payment to the contractor”.

Scrutiny of record of Tehsil Officer (Planning & Coordination) of TMA Kotli Sattian revealed that development schemes amounting to Rs 6.00 million were declared completed without conducting Post Completion Evaluation during 2013-15 and no report was submitted to Tehsil Council in violation of above Rules. Furthermore, end user certificates were not found on record. TO(P&C) had to conduct post completion evaluation and to ensure the issuance of completion report of the schemes before release of security deposited with the executing department/client department as detailed below.

(Rs in million)

S. No	Name of Scheme	Estimated Cost	Start Date	Physical Progress
1	Constn: of Road Chakka Kass Stop towards Boys Elementary School Bail Chakka, U.C Lehtrar	1.000	10.04.15	Completed
2	Constn: of PCC Road Narriali, U.C Kotli Sattian	1.000	10.04.15	Completed
3	Constn: of PCC Road Parchhan towards Village Darnoyanb, U.C Darnoyan	2.000	10.04.15	Completed
4	Constn: of PCC Road Korina, U.C Santh Saroola	1.500	10.04.15	Completed
5	Constn: of PCC Road Choorra towards Abu Zar House, Dheergran, U.C Darnoyan	0.500	10.04.15	Completed
	Total	6.000		

Audit is of the view that due to poor internal controls and mismanagement, amount of Rs 6.00 million was paid irregularly without conducting Post Completion Evaluation.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and fixing responsibility against the person(s) at fault besides early production of post completion evaluation report under intimation to Audit.

[AIR Para No.08]

1.8.3.2 Over consumption of POL, recovery thereof -Rs 1.83 million

According to Rule 32(a) of PLG (Accounts) Rule 2001, “same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money”.

Scrutiny of Log Book of TMA Kotli Sattian revealed that average mileage of 8 KM/liter in respect of Official Vehicle RIP-3173 (Suzuki Pothohar) was not maintained during 2013-15. This resulted in over consumption of 22,902 liters of Petrol resulting in loss of Rs 1.83 million (22,902 liters @ average Rs 80/liter) as detailed at **Annex-U**.

Audit is of the view that due to poor internal controls and mismanagement, POL valuing Rs 1.83 million was over consumed.

The matter was reported to TMO/PAO in February, 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.09]

Annexure

Annex-A
Part-I

MFDAC Paras pertaining to 2015-16

(Rs in million)

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
1	TMA Rawal Town	Loss to the Government due to non auction of collection rights	Poor performance	0.105
2		Loss to Government due to non realization of license fee	Poor performance	0.510
3		Loss to Government due to rent out the shops below market rate	Poor performance	0.000
4		Overpayment due to rich specification	Non compliance of Rule	0.308
5		Overpayment due to Overvaluing PCC	DO	0.028
6		Irregular transfer of funds to PLGB	DO	8.150
7		Un-authentic Govt. receipt due to non-conducting of survey	DO	0.850
8		Irregular / un-authorized deduction and deposit of income tax in installments	Weak internal control	1.816
9			Non-deposit of income tax	DO
10	TMA Pothohar Town	Unjustified Expenditure without Calling Tenders/ Advertisement	DO	0.714
11		Non deposit of TTIP	Poor performance	0.081
12		Irregular transfer of funds to PLGB	Non compliance	3.50
13		Irregular payment of pay & allowances	Non compliance	40.58
14		Irregular / less execution of works		0.90
15	TMA Gujar Khan	Overpayment due to Overvaluing PCC	Non compliance	0.068
16		Loss to the Government due to non auction of collection rights	DO	0.000
17		Loss to TMA due to non conducting of survey valuing	poor performance	0.176
18		Loss to Government due to non realization of license fee	poor performance	0.000
19		Less recovery of License fee	poor performance	0.016
20		Non reconciliation of annual accounts	Internal controls weaknesses	0.628
21		Irregular Procurement of Services on National Day from Non Registered Supplier	Irregularity and Non Compliance	0.080
22		Irregular transfer of funds to PLGB	- do-	1.410
23			Non-imposition of penalty due to	

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
		delay in completion of work		
23	TMA Kahuta	Irregular Transfer of funds to PLGB	Non compliance of Rule	0.497
24		Irregular procurement of shopping bags & Misc, items		0.085
25		Delay in the Approval of Building Plan Causing Loss of Revenue	poor performance	0.116
26		Non- Credit of Lapsed Securities to Government Revenue	poor performance	0.278
27		Loss to Government due to non auction/ lease of shops	poor performance	0.837
28		Loss to Government on Account of Slaughter House	poor performance	0.418
29		Non Realization of Revenue in Arrears	poor performance	0.267
30		Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	poor performance	0.000
31		Loss to Government due to overpayment on account of GST	Internal controls weaknesses	0.153
32		Non-accountal of Project Board	do	0.879
33		Un-authorized release of premature securities	Internal controls weaknesses	0.278
34	Murree	Irregular Expenditure without preparing and approval of PC-1	Non compliance of Rule	0.563
35		Non Allocation of 2% Sport Fund from Development Fund	-do -	0.136
36		Non- Credit of Lapsed Securities to Government Revenue	-do -	0.277
37		Irregular Expenditure without advertisement	-do -	0.640
38		Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Poor Performance	0.000
39		Irregular Allocation of Funds to PLGB	Irregularity and Non Compliance	5.00
40	TMA Kaller Syedan	Irregular Expenditure on Youth Festival	Non compliance of Rule	0.420
41		Unlawful Transfer of Local Fund	DO	0.532
42		Unjustified Payment of DSL Charges	DO	0.030
43	Kotli Sattian	Unlawful Transfer of Local Fund	Non compliance of Rule	0.306
		Non-recovery on Account of Arrears	performance	0.349

**Annex-A
Part-II**

MFDAC Paras pertaining to 2014-15

(Rs in million)

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
1	TMA Rawal Town	Non reconciliation of expenditure with TAO by DDO	Irregularity and Non Compliance	464.647
2		Loss to TMA due to less execution of work-	DO	0.644
3		Less deduction of income tax loss to TMA	Recoverable	0.450
4		Non obtaining of additional performance security due to quoting of rates below 5% MRS	Irregularity and Non Compliance	9.081
5		Non accountal of stock	DO	5.512
6		Non-Reconciliation of UIP Tax with District Government	DO	181.832
7		Non-Reconciliation of TIPP Tax with the bank	DO	80.613
8		Non-reconciliation of receipt with Bank	DO	46.330
9		Un-authorize Payment	DO	6.620
10		Loss to Government due to non auctioning of vehicle	DO	1.200
11		Doubtful payment of	DO	1.094
12		Irregular expenditure due to Splitting of Purchase Transaction	DO	0.278
13		Loss due to acceptance of bid below Reserve Price	DO	2.860
14		Non recovery of outstanding rent of Shops	Recoverable	0.764
15		Un-authentic recovery of License Fee on Professional Traders and venders without notifying of bye Laws and issuance of License	Irregularity and Non Compliance	0.748
16		Loss to Government due to non realization of license fee	Recoverable	0.510
17		Un-authorize Payment	Irregularity and Non Compliance	0.230
18		Overpayment due to incorrect application of rate		0.192
19		Overpayment of Tuff Tile	DO	0.144
20		Non-forfeiture of earnest money	DO	0.172
21		Loss to Government due to rent out the shops below prevailed rate	DO	-
22	TMA Pothohar Town	Loss due to acceptance of bid below Reserve Price	DO	0.380
23		Irregular / doubtful purchase of diesel	DO	4.250
24		Non-utilization of Development Funds for katchi Abadi	DO	3.360
25		Un- authentic Govt. receipt of due to non conduction of survey of manufacturer,	DO	0.894

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
		vendor and trader.		
26		Auction of Collection Rights without Bank guarantees	DO	1.820
27		Non-transparent purchases without advertisement on the PPRA's website	DO	0.297
28		Non Reconciliation Of receipt with Bank	DO	0.176
29		Non-imposing of penalty due to delay in completion of work	DO	0.214
30		Non receipt of additional performance security	DO	2.792
31		Un-authorize Payment	DO	4.960
32		Non Maintenances of Cash Book in Proper Manner	DO	-
33		Non utilization of Govt Funds	DO	281.325
34		Irregular Purchase of Machinery and Equipments	DO	5.756
35		Unjustified Purchase of POL	DO	4.604
36		Irregular purchase of Vehicles and	DO	
37		Fabrication of street lights		2.647
38		Doubtful Purchase of Various Items of	DO	1.575
39		Doubtful purchase of Electric Items of	DO	0.625
40		Doubtful Payment on account of Punjab Youth Festival	DO	0.625
41		Doubtful Payment on purchase of insecticides	DO	0.375
42		Misappropriation of Government Receipt	DO	23.933
43		Doubtful Payment on account of repair of Vehicles of	DO	1.169
44		Irregular creation of liability	DO	30.289
45		Irregular Expenditure without preparing and approval of PC-1	DO	18.300
46		Irregular Purchases from Un-Registered Firms	DO	3.329
47		Doubtful payment	DO	1.094
48		Non Realization of Revenue in Arrears-	DO	1.966
49		Non reconciliation of TTIP receipt with Revenue Department	DO	
50	TMA Kotli Sattian	Doubtful Expenditure	Recoverable	0.450
51		Non-recovery of liquidated damages due to delay in completion of work	Recoverable	0.410
52		Doubtful expenditures on a/c of Photostat	Irregularity and Non Compliance	0.103
53		Misappropriation on account of Pay & Allowances	Recoverable	0.115
54		Non Deduction of G.S.T amounting to	Recoverable	0.082
55		Irregular Expenditures due to splitting	Irregularity and	2.445
56		Irreglar Expenditures without	Non Compliance	0.484

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount	
		Specifications			
57	TMA Gujar Khan	Non maintenance of Cashbook-	DO	177.153	
58		Irregular expenditure without history sheet	DO	0.501	
59		Non recovery on account of of TTIP	Recoverable	0.702	
60		Misappropriation of Govt. Receipt	Recoverable	41.623	
61		Doubtful payment on account of rent of tents and other items at the time of Ramzan Bazar	Irregularity and Non Compliance	1.386	
62		Doubtful on account of repair & maintenance	DO	1.174	
63		Doubtful payment on youth Festival of	DO	0.964	
64		Doubtful Payment on account of Repair of Vehicles	DO	0.780	
65		Doubtful purchase of Electric Items of	DO	0.581	
66		Doubtful payment of Machinery & Equipment	DO	0.451	
67		Non-utilization of Govt. Funds	DO	38.317	
68		Irregular creation of liability	DO	4.354	
69		TMA Murree	Loss of	DO	20.760
70			Non –Reconciliation Of receipt with Bank	DO	1.160
71	Loss in Million of Rupees Due to Non re-auctioning of TMA property and also non recovery		DO	0.415	
72	Loss to government due to sealed shops		DO	0.206	
73	Loss due non auctioning of collection rights		DO	0.146	
74	Un-authentic Govt. receipt due to non-conduction of survey of manufacturers vendors and traders		DO	0	
75	Non –Reconciliation Of receipt with Bank		DO	11.160	
76	Un-justified purchase of POL		DO	1.725	
77	Non maintenance of cash book in proper manner		DO	230.470	
78	Doubtful purchase of books & Stationary		DO	0.457	
79	Doubtful payment on account of Punjab youth festival		DO	2.500	
80	Doubtful payment on account of repair of vehicles		DO	0.440	
81	Doubtful purchase of various items of		DO	0.700	
82	Irregular purchase of machinery & equipments		DO	0.263	
83	Irregular creation of liability		DO	4.953	
84	Misappropriation of Government receipt of on account of chair lift	DO	4.213		

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
85		Misappropriation of Government receipt of on account of City District Government Rawalpindi	DO	180.201
86	TMA Taxila	Irregular and un-authorize deduction of income tax in installments	DO	0.770
87		Non –Reconciliation Of receipt with Bank	DO	18.650
88		Non-Deposit of Income Tax	DO	0.325
89		Non realization of water rate charges –	DO	0.164
90		Loss to Government due to Non-imposing of Penalty	DO	0.420
91		Irregular / doubtful purchase of diesel	DO	1.600
92		Un-justified expenditure of diesel	DO	0.879
93		Un- authentic Govt. receipt due to non conduction of survey of manufacturer, vendor and trader	DO	0.162
94		Loss to Government due less taken of discount	DO	0.721
95		Non Recovery of Government Receipt	DO	
96		Doubtful expenditure	DO	0.150
97		Over payment	DO	0.095
98		Un-authorized Payment	DO	5.216
99		Doubtful expenditure	DO	0.027
100		Loss due to acceptance of bid below Reserve Price	DO	1.600
101		Loss due to acceptance of bid below Reserve Price	DO	5.500
102		Un-justified expenditure of diesel -	DO	1.393
103		Over payment	Recoverable	0.291
104		Over payment	Recoverable	0.174
105		Loss to government	Irregularity and Non Compliance	0.150
106		Un-authentic Govt. receipt due to non-conducting of survey of manufacturer, vendor and trader	DO	
107	Doubtful expenditure	DO	1.308	
108	Irregular / doubtful purchase of diesel -	DO	0.745	
109	Non-Deposit of Income Tax	Recoverable	0.511	
110	Non realization of water rate charges	Recoverable	0.362	
111	Non Imposition of penalty	Recoverable	0.340	
112	TMA Kahuta	Irregular Execution of Development Schemes worth –	Irregularity and Non Compliance	28.067
113		Loss to Local Government on accounts of water charges –	Irregularity and Non Compliance	12.992
114		Non-reconciliation of TTIP receipt with Revenue Department	DO	7.655
115		Irregular Purchases from un-registered	DO	2.015

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
		firms		
116		Loss to Government due to non auction/ lease of shops	DO	0.509
117		Non-realization of Revenue in Arrears	Recoverable	0.267
118		Loss to Local Government on Account of Slaughter House	Recoverable	0.218
119				
120		Non- Credit of Lapsed Securities to Government Revenue	Recoverable	0.102
121		Non approval of building maps worth	Irregularity and Non Compliance	0.058
122		Irregular Expenditures amounting to		0.058
123		Irregular Expenditure without preparing and approval of PC-1	DO	20.442
124		Non Implementaion of Action Plan for Reduction of Expenditure,	DO	0.349
125	TMA Kaller Syedan	Irregular payment without Counter check from next authority	DO	2.350
126		Un-authorized accord of Technical Sanctions	DO	14.950
127		work Un-justified payment against sub standard PCC	DO	2.221
128		Unjustified expenditure on POL –	DO	0.566
129		Loss on account of building fee –	Recoverable	0.406
130		Irregular payment of bitumen without invoice	Irregularity and Non Compliance	0.214
131		Irregular purchase of sport articles	DO	0.193
132		Un-justified expenditure on POL-	DO	0.190
133		Non/ less imposing penalty	Recoverable	0.190
134		Unjustified expenditure of tentage	Irregularity and Non Compliance	0.165
135		Less collection of contractors renewal fee-	Recoverable	0.134
136		Unjustified expenditure on rent of walk through gates	Irregularity and Non Compliance	0.128
137				
138		Doubtful disbursement of cash prizes	DO	0.090
139		Non-deduction of income tax	Recoverable	0.086
140		Over payment due to excess measurement of CR masonry	Recoverable	0.060
141		Overpayment due to enhancing the PCC rates	Irregularity and Non Compliance	0.057
142		Unjustified Construction of CR Masonry	DO	0.056
143	Un-authorized excavation of item not included in TS	DO	0.048	
144	Unjustified utilizing CCB fund	DO	25.573	

TMA's of Rawalpindi District
Budget and Expenditure Statement for Financial Year 2014-15

(Amount in Rs)

Head	Budget	Expenditure /Actual	Excess / Saving	%age
TMA, Kaller Syedan				
Salary	17,550,000	17,543,197	6,803	-4%
Non Salary	10,487,075	10,484,793	2,282	-2%
Development	13,847,500	13,847,481	19	4392%
Total	41,884,575	41,875,471	9,104	1125%
Revenue	47,528,408	47,512,142	16,266	3%

2. TMA, Kotli Sattian -

Financial Year 2014-15				
Head	Budget	Expenditure /Actual	Excess / Saving	%age
Salary	12,846,097	12,846,097	0	
Non Salary	6,954,052	6,954,052	0	
Development	2,762,594	2,762,594	0	
Total	22,562,743	22,562,743	0	
Revenue	19,552,000	12,032,000	7,520,000	38.46

3. TMA, Kahuta

Financial Year 2014-15				
Head	Budget	Expenditure /Actual	Excess / Saving	%age
Salary	43,461,264	29,890,224	13,571,040	31.23
Non Salary	31,657,000	17,715,611	13,941,389	44.04
Development	59,073,334	24,714,633	34,358,701	58.16
Total	134,191,598	72,320,468	61,871,130	46.11
Revenue	80,874,616	74,820,559	6,054,057	7.49

4. TMA, Murree

Financial Year 2014-15				
Head	Budget	Expenditure /Actual	Excess / Saving	%age
Salary	143,285,774	124,051,335	19,234,439	13.42
Non Salary	43,221,000	26,888,072	16,332,928	37.79
Development	17,800,000	5,932,437	11,867,563	66.67
Total	204,306,774	156,871,844	47,434,930	23.22
Revenue	153,196,992	112,675,592	40,521,400	26.45

5. TMA, Taxila

Financial Year 2014-15				
Head	Budget	Expenditure /Actual	Excess / Saving	%age
Salary	76,520,000	50,757,768	25,762,232	33.67
Non Salary	48,022,000	28,442,026	19,579,974	40.77
Development	110,710,990	23,279,189	87,431,801	78.97

Head	Budget	Expenditure /Actual	Excess / Saving	%age
Total	235,252,990	102,478,983	132,774,007	56.44
Revenue	84,629,144	90,840,872	-6,211,728	-7.34

6. TMA, Gujar Khan

Financial Year 2014-15				
Head	Budget	Expenditure /Actual	Excess / Saving	%age
Salary	64,370,000	57,379,041	6,990,959	10.86
Non Salary	78,660,000	63,055,322	15,604,678	19.84
Development	117,371,589	47,247,840	70,123,749	59.75
Total	260,401,589	167,682,203	92,719,386	35.61
Revenue	272,353,825	195,525,161	76,828,664	28.21

7. TMA, Rawal Town

Financial Year 2014-15				
Head	Budget	Expenditure/Actual	Excess / Saving	%age
Salary	136,650,000	129,160,964	7,489,036	5.48
Non Salary	210,059,000	175,429,398	34,629,602	16.49
Development	909,490,400	484,087,701	425,402,699	46.77
Total	1,256,199,400	788,678,063	467,521,337	37.22
Revenue	623,933,000	634,909,151	-10,976,151	-1.76

8. TMA, Pothohar Town

Financial Year 2014-15				
Head	Budget	Expenditure /Actual	Excess / Saving	%age
Salary	132,620,000	87,745,078	44,874,922	33.84
Non Salary	51,188,000	33,476,771	17,711,229	34.6
Development	432,265,142	184,707,581	247,557,561	57.27
Total	616,073,142	305,929,430	310,143,712	50.34
Revenue	308,470,030	329,031,621	-20,561,591	-6.67

Annex-C

Para-1.2.1.3

(Rs in million)

Sr. No	Name of scheme	Name of Firm	Cost	Expenditure	Due Date of start & completion	Status
1	Const. of Nullah with Shoulder & footpath Ghazali Road towards Al-Ahmed Hospital Charah Road Left Side UC-26	Hamza Enterprises	4.780	4.280	27.03.15, 27.06.15	Work in Process
2	Const. of Street Waheed Homeo Pathic to House Raja Mushtaq UC-17	Hamid Mehmood & Co.	0.325	0.247	21.03.15, 21.04.15	Work in Process
3	Const. of Street Nasim Plaza to Abbasi General Store, Street House Malik Muhammad Ramzan Wali UC-17	Fahim Ur Rehman	1.000	0.720	01.04.15, 01.06.15	Work in Process
4	Const. of Street Bilal Masjid to House Ab. Rasheed UC-19	Ch. Tanveer Builders	1.300	0.922	18.03.15, 18.05.15	Work in Process
5	Const. of Street House D-563 to Fatima Jinnah Park UC-19	Ch. Tanveer Builders	1.500	1.063	18.03.15, 18.05.15	Work in Process
6	Const. of Street Samaa Center to House D-103 near Malikabad Plaza, Street in front House D-151 UC-19	Ch. Tanveer Builders	0.750	0.532	18.03.15, 18.04.15	Work in Process
7	Const. of Street in front Punjab College, Hotel Park View to Battery Shop in front of Kamran Autos in front of Azmat Center UC-19	Muhammad Nisar	1.500	1.056		Work in Process
8	Const. of Street in front of house D-985 to Mehboob Manzil UC-20	Sajjad Ali	0.500	0.355	17.04.15, 17.05.15	Work in Process
9	Const. of Street / Nullah House Dilnwaz Abbasi to Malik Arif, Street House Taj in front of House Ghalib Hussain UC-21	Farman Ali	1.130	0.864	20.03.15, 20.05.15	Work in Process
10	Const. of Street in front of house D-985 to Mehboob Manzil UC-20	Sajjad Ali	0.500	0.355	17.04.15, 17.05.15	Work in Process
11	Const. of Street / Nullah House Dilnwaz Abbasi to Malik Arif, Street House Taj in front of House Ghalib Hussain UC-21	Farman Ali	1.130	0.864	20.03.15, 20.05.15	Work in Process
12	Const. of Street Punoo to Muhammad Iqbal UC-22	Muhammad Munir Bhatti	0.630	0.479	18.03.15, 18.04.15	Work in Process
13	Const. of drain Street No. 15	Muhammad	0.500	0.407	02.04.15,	Work in

Sr. No	Name of scheme	Name of Firm	Cost	Expenditure	Due Date of start & completion	Status
	to house Hakeem Munir to Haji Zulfiqar Dhoke Kashmirian UC-23	Shoab & Brothers			02.06.15	Process
14	Raising of Street No. 5 Chirah Road to Nazia Ramzan UC-26	Chirah Valley Builders	0.300	0.261	20.03.15, 20.05.15	Work in Process
15	Const. of Nullah Chirah Road Haji Shakeel to Raja Muhammad Ishaq Street No. 4 UC-26	Raja Shahbir Ahmed	1.273	1.109	17.04.15, 17.06.15	Work in Process
16	Const. of Drains Raja Zar Wali, Raja Waheed to Raja Barkat Ali UC-28	Bilal & Co.	0.570	0.524	07.04.15, 07.06.15	Work in Process
17	Const. of Street / Drains House Mirza Umer to House Zameer Ahmed Hajveri Street UC-29	Khalid Builders	0.221	0.188	20.03.15, 20.05.15	Work in Process
18	Const. of Drains Street No. 9/1, 9/2 UC-29	Suduzai Builder	0.151	0.140	07.04.15, 09.06.15	Work in Process
19	Const. of Drains Hosue Ch. Imtiaz to Ch. Ashraf UC-29	Suduzai Builder	0.221	0.210	07.04.15, 07.06.15	Work in Process
20	Const. of Drains Band Khanna Road National Bank Wali Gali to Pully UC-29	Bilal & Co.	0.481	0.438	31.03.15, 31.05.15	Work in Process
21	Const. of Nullah Chirah Road CNG to Sadiqabad Chowk UC-28	New Friends Builders	1.643	1.321	24.03.15, 24.05.15	Work in Process
	Total		19.905	16.335		

Annex-D

Para-1.2.2.1

(Rs in million)

Sr. No	Name of scheme	Cost	Payment	Start date & completion date as per agreement	Status	10% Penalty
1	P/F LED street lights NA-55 UC-01 to 16, UC-33 to 41, UC-45 & UC-46.	11.000	10.945	06.04.15, 06.07.15	Work in Progress	1.100
2	Construction of Nullah / Street Malik Property Centre to House Sardar Khan Butt UC-18	3.400	2.754	31.03.15, 30.06.15	Work in progress	0.340
3	Construction of street of Akhter Bhatti Pindora UC-18	0.600	0.465	18.03.15, 18.04.15	Work in Progress	0.060
4	Const. of Nullah / Street Haji Shafi Ullah to Haji Sharif & Raising of Street House Haji Sharif to Iqbal UC-29	0.250	0.218	09.04.15, 09.05.15	Work in Progress	0.025
5	Const. of Road alongwith side nullah near Waris Timber Market Waris Khan Mohallah UC-32	1.997	1.458	21.03.15, 21.05.15	Work in Progress	0.190
6	Const. of street back line H.No.B-555 to B-560 near Shimla Girls High School UC-20	0.650	0.461	20.03.15, 20.04.15	Work in Progress	0.065

Sr. No	Name of scheme	Cost	Payment	Start date & completion date as per agreement	Status	10% Penalty
7	Const. of Nullah with shoulder & footpath Al-Ahmed Hospital toward Sher Ahmed Plaza Charah Road Right Side UC-26	4.320	3.648	24.03.15, 24.06.15	Work in Progress	0.432
8	Const. of Nullah with shoulder & footpath street No. 4 toward Afandi Colony Chowk Charah Road Right Side UC-26	4.320	3.634	24.03.15, 24.06.15	Work in Progress	0.432
9	Const. of Nullah with Shoulder & footpath street No. 4 toward Saddiqabad Chowk Charah Road Right Side UC-26	3.775	3.142	24.03.15, 24.06.15	Work in Progress	0.377
10	Const. of Nullah with shoulder & footpath Pump Chowk toward Al-Ahmed Hospital Charah Left Side UC-26	3.850	3.850	27.04.15, 27.07.15	Work in Progress	0.385
11	Const. of Street House Zubair RGH Colony, St. Abdul Aziz Dhoke Kaku Shah, Drains House Aziz to Sajawal UC-30	0.590	0.436	21.03.15, 21.05.15	Work in Progress	0.059
12	Covering of Nullah near House Malik Shahab Mohallah Waris Khan UC-32	0.895	0.746	18.03.15, 18.05.15	Work in Progress	0.089
13	Const. of Street House Riasat to D-584 UC-19	0.350	0.248	21.03.15, 21.04.15	Work in Progress	0.035
14	Const. of Nullah Chungi No. 8 Towards Service Road Puli (Phase-I) UC-29	4.976	4.018	17.04.15, 17.06.15	Work in Progress	0.497
15	Const. of Street & Drain Behind Dar-e-Arqam School to House Sajid Mehmood & Const. of Drains Chirah Road Zaman Chiken Wali Gali UC-29	0.512	0.418	21.03.15, 21.05.15	Work in Progress	0.051
16	P/F of LED Lights PP-14 UC-17 to UC-29	3.000	2.985		Work in Progress	0.300
17	Const. of Back Line Office UC-19 to House Ali Asghar UC-19	0.700	0.496	18.03.15, 18.04.15		0.070
18	Const. of Street 5th Road to Book Shop & Opposite Nursery UC-20	1.000	0.709	17.04.15, 17.06.15	Work in progress	0.100
19	P/F of Manhole Covers / Iron Grating in NA-55	1.500	1.127	18.03.15, 18.05.15	Work in progress	0.150
	Total	47.685	41.758			4.757

Annex-E
Para-1.2.3.1

(Rs in million)

Sr. No	Name of Contract	Amount of the Contract
1	Slaughter House	7.230
2	Wagon stand fee	2.530
3	Latrine	1.600
4	Suzuki stand fee	2.360
5	Car parking Fee	2.947
6	License Fee	0.749
7	Rickshaw stand fee	1.910
8	Fee for approval of building plan	27.005
	Total	46.331

Annex-F

Para-1.2.3.2

(Rs in million)

AIR Para No.	Name of Market	Shops No.	Outstanding Amount upto 6/2015
03	Banni Chowk	4	0.364
		5	0.367
		6	0.440
		8	0.471
		9	0.479
		10	0.569
		11	0.569
		12	0.767
		13	0.422
		14	0.449
		15	0.439
		16	0.454
		17	0.409
		18	0.409
12	Akhbar market	18 to 26	0.052
	Sherpao market	15, 29, 37, 110, 141, 142, 33	0.519
	Ghazni market	34, 37, 48, 49,	0.128
	Tailee mohallah	6	0.010
	Mini sports complex	1, 2, 5	0.535
	Misc shops	Nil	0.232
		Nil	0.010
	Nil	0.117	
	Total		8.208

Annex-G

Para-1.3.1.1

(Rs in million)

Sr No	Name of Work	Estimated Amount	Amount Quoted by Contractor	%Age Quoted Below	Additional Performance security
1	Const. of street Haji Ghulam Hussain wali village Khai Awan, UC-102 Bassali M/S RM Yousaf	1.000	0.721	27.91	0.279
2	Const. of street numberdar Fareed to House Barkhardar Tarotian UC-105, Lohdran M/S Naveed ahmed Cheema	0.600	0.441	26.50	0.159
3	Const. of street Arshad To siddiqu Main Road to Riaz main road to house hameed UC-102 Bassali M/S Iirfan Developer	1.000	0.729	27.11	0.270
4	Const. of street house Raja Nazir to link road, House Raja Maskeen to link	0.925	0.697	24.60	0.225

Sr No	Name of Work	Estimated Amount	Amount Quoted by Contractor	%Age Quoted Below	Additional Performance security
	mouzia Ghakhar Sanal, UC-106 sagri				
5	Const. of street house munsaf to house fazal dhok mirza, UC-99, Chountra	2.100	1.514	27.91	0.586
6	Const. of street haji arshad house malik ramzan saeed to bann village pari nakka UC-107, Mughal, M/s Zegham Contractor	1.200	0.888	25.99	0.312
7	Const. of street from road to House Attique Street Ikhlq to House Rashid etc Uc-107, Mughal, M/S Rifaqat ali	1.600	1.240	22.50	0.360
8	Const. of PCC Road Adyala road to Dhok Sharf Ud Din UC Adyala	7.000	5.075	27.50	1.924
	Total	15.425	11.305		4.115

Annex-H

Para-1.4.2.3

(Rs in million)

Sr. No	Name of works	Name of Contractor	Due Date of Completion	TS Amount
1	Construction of street Muhammad jamil, Munawar Goraya to Malik sher Afgan near Nallah Kansi	Ghazanfar Ali	18.11.2014	0.200
2	Construction of retaining wall street Khalid Qurashi wali Chehari	Ahmad & Abdullah	18.11.2014	0.300
3	Construction of street Mohra Bhattian	Tarnaran	--do--	0.200
4	Construction of street from chowk to towards house Amer Ali Shah village tal sydan	Muhammad Sohail	30.04.2015	0.500
5.	Construction of street /drain Hujo	Tariq qurashi	--do--	0.500
6	Construction of street kaniate Malook UC kaniat Khalil	Raja skhawat	--do--	0.200
7	Construction of street/drain Krumb Malkan UC Kuramb Ilyas	Jaral construction	--do--	0.150
8	Construction of drain from jabbar house to Professor Abdul Rehman	---do---	18.11.2014	0.134
9	Construction of street /drain Hasal Uc Jatli	Rifaqat Hussain	30.04.2015	0.500
10	Construction of street and wall sheikhpur UC Devi	Zain builders	--do--	0.500
	Total			3.184

Annex-I

Para-1.5.1.2

(Rs in million)

Sr. No.	Name of Scheme	Financial Year	Name of Contractor	Agreement Amount
1	Const: Of Streets In U.C Beore	2014-15	Hashmi builders	0.800
2	Const: Of PCC Streets In U.C Nara	2014-15	pothohar const. co	0.600
3	Const: Of PCC Street From Road To House Sajad Shah U.C Lehri	2014-15	M.Riaz	0.700
4	Const: Of Street From Safdar House To Jamshid House Village Upper Chirras U.C Narar	2014-15	Ansar mehmoood	0.500
5	Const: Of PCC Street From Masjid Gulzar-E-Madina To Towards Nai Abadi U.C Kahuta-1 (Shamali)	2014-15	Hashmi builders	0.800
6	Const Of PCC Street From Village Balahar To Village Kainthal U.C Nara	2014-15	Usman traders	0.800
7	Const Of 6 No's Water Bore In Village Katheel Hoon U.C Nara	2014-15	Jabran builders	0.600
8	Const OF PCC Streets in Village Asloha Sattian U.C mowara	2014-15	Sardar zahoor ahmed	0.700
9	Const of PCC Streets in village asloha mirzean U.C Mowara	2014-15	Charaweli builders	0.700
10	Const Of PCC Street For Dhoke Kharain U.C Matore	2014-15	Usmantraders	0.500
11	Const of PCC street in Dhoke naka village Mori Rajgan U.C dubran Khurd	2014-15	Sardar zahoor ahmed	0.500
12	Repair/Improvement Of Street In U.C Hothla	2014-15	Raja sajid mehmoood	0.500
13	Const. of Street & Drains, in Kahuta City.	2013-14	Bashir Hussain,	2.500
14	Const. of Street Masjid Wali Dhoke Mohar Naran Uc Dhakli.	2013-14	Usman Traders,	0.600
15	Const. of Pcc Street Doke Chani Dakhali Jewara Uc Beor	2013-14	Ikhlaq Hussain,	0.600
16	Repair Of Sgadd Road Uc Matore.	2013-14	M.ShahzadKhan,	1.000
17	Const. Of Streets UA Matore.	2013-14	Ibrar Hussain,	0.700
18	Const. of Nullah & Street In Front Of Government Middle School Baghoon Uc Nara	2013-14	Usman Traders,	0.700
19	Repair Of Street Of Village Sangral U.C Matore	2013-14	Asad Builders	0.500
20	Const. of 06 Nos Water Bores In Mauza Baghoon Uc Nara	2013-14	Sikander Khan,	0.600
21	Const. of 05 Nos Water Bores In Village Narar Uc Narar	2013-14	Muhammad Riaz,	0.650
22	Const. of Street & Drain From Main Road To House Raja Mashood Sultan (Late) Shalimar	2013-14	Usman Traders,	0.500

Sr. No.	Name of Scheme	Financial Year	Name of Contractor	Agreement Amount
	Colony Uc Kahuta-I			
	Total			16.050

Annex-J

Para-1.5.1.4

(Rs in million)

Sr. No	Name of Scheme	Name of Contractor	Amount payable	Payment Made	Liability
1	Const. Of Street & Drains, In Kahuta City.	Bashir Hussain	2.500	0.735	1.765
2	Repair/Construction Of Soling Road From Bhaktian Galla To Samma Uc Narar	Amir Mehmood	0.400	0.265	0.135
3	Cons. Of Pcc Path Toward B-H-U Punjar U.C Punjar	Amir Mehmood	0.500	0.404	0.096
4	Const. of Katcha Track/Soling From Existing Concrete Manjan To House M.Ismail Uc Punjar	Ibrar Hussain	0.500	0.215	0.285
5	Const Of Water Bore Near House M.Ilyas Dhoke Chattan Uc Punjar	Touqeer Abbasi	0.150	0.137	0.013
6	Const. Of Culvert Village Pehar Uc Khadiote	Muhammad Younas,	0.300	0.245	0.055
7	Const. Of Pcc Street Village Nathote U.C Hothla	Touseef Ahmed,	0.600	0.435	0.165
8	Const. of Street Masjid Wali Dhoke Mohar Naran Uc Dhakli.	Usman Traders,	0.600	0.494	0.106
9	Const. Of Street Main Road To Jamia Masjid Villag And Uc Matore	Usman Traders,	0.700	0.594	0.106
10	Const. Of PCC Street Dhoke Khaniat Uc Nara	Muhammad Yaseen,	0.400	0.320	0.080
11	Const. Of Pcc Street House Masood To House To Raja Muhammad Yaseen Village Swerri Uc Khalool	Kamran Traders,	0.400	0.336	0.064
12	Const. of PCC Street From Thandal Bunn To Kassi Village Bagar U.C Dubaran Khurd.	Usman Traders,	0.550	0.468	0.082
14	Const. Of Street From House Raja M.Safdar & Dawood House To Inspector Sultan Mehmood Dhoke Goonte Lehri Uc Lehri	Aman Ullah,	0.200	0.160	0.040
15	Repair Of Sgadd Road Uc Matore.	Shahzad Khan,	1.000	0.779	0.221
16	Const Of Street Kalyal U.C Hothla	Ikhlaq Hussain,	0.400	0.313	0.087
17	Const of street House Gazanfar Murad Pur & Mehmood House To House Hassan Akhtar Khairan U.C Lehri	Yasir Nawaz,	0.100	0.086	0.014
18	Const Of Water Tank Laying Of Pipe Line Dhoke Tarwari Village Muniand U.C Dubaran Khurd	Karsaaz Engineering Works,	0.200	0.183	0.017
19	Const. of Streets Uc Matore	Ibrar Hussain,	0.700	0.627	0.073
20	Const. of Streets Uc Lehri	Taznaran Builder	1.500	1.007	0.493

Sr. No	Name of Scheme	Name of Contractor	Amount payable	Payment Made	Liability
21	Lying of Pipe Line Village Dumbal Uc Matore	Yasir Nawaz,	0.600	0.553	0.047
22	Const. of Street From House Muhammad Zameer To Masjid, House Javed To House Farooq Dhoke Pana Village Dumbal Uc Matore	Javed Iqbal,	0.500	0.435	0.065
24	Const. of Nullah & Street In Front Of Government Middle School Baghoon Uc Nara	Usman Traders,	0.700	0.567	0.133
26	Const. of Street From Abadi To Graveyard Village Sikad Rajgan Uc Matore	Baig Interprises,	0.600	0.492	0.108
27	Const. of Street/Drain From Darbar Baba Khanger Badshah To House Sh: Nasar Waheed Thoha Khalasa Uc Matore	Ikhlaq Hussain,	0.200	0.091	0.109
28	Const. of Street Dhoke Mastrian Village Glore Uc Matore.	Muhammad Shafqat,	0.200	0.169	0.031
29	Const. of Street From Main Road To House Naveed Akhtar Thoha Khlasa Uc Matore	Ikhlaq Hussain,	0.200	0.160	0.040
30	Const. of Street From House Raja Aftab To House Muhammad Fiaz Channi Banwal Thoha Khlasa Uc Matore	Muhammad Riaz,	0.200	0.172	0.028
31	Const. of Street From Primary School Mohara Rajwal To House Haji Allaha Ditta Uc Matore	Ikhlaq Hussain,	0.300	0.244	0.056
32	Const. of R/Wall From Kalana Link Road Uc Dakhali	Muhammad Riaz,	0.070	0.064	0.006
33	Const. of Street/Path Cheras Zareen Main Road To House Zulfiqar Abbasi Uc Narar	Ansar Mehmood,	0.400	0.356	0.044
34	Const. of Street/Path Dhoke Lehri Village Khoian Uc Punjar	Amir Mehmood,	0.500	0.398	0.102
35	Water Boring Dhoke Lehri Village Chiras Uc Narar	Ansar Mehmood,	0.170	0.115	0.055
36	Const. of 05 Nos Water Bores In Village Narar Uc Narar Sobia Anwar Satti Mpa)	Muhammad Riaz,	0.650	0.594	0.056
37	Const. of Street From Main Road To House Haider Zaman, Main Road To House Muhammad Afzal & Main Road House Raja Waqar Village Kaloot Uc Matore	Ikhlaq Hussain,	0.400	0.318	0.082
38	Const. of Street From House Muhammad Ishaq To House Raja Naveed Village Ghora Rajgan Uc Beor	Baig Interprises,	0.300	0.285	0.015
39	Const. of Street Village Tarnosh Uc Mowara	Usman Traders,	0.100	0.077	0.023
40	Const. of Nullaha Near Azeem Public School Dupri Uc Kahuta Ii	masood Ahmed,	0.100	0.088	0.012
41	Const. of Street/Path Mauza Sangian Uc Punjar	Ansar Mehmood,	0.200	0.178	0.022

Sr. No	Name of Scheme	Name of Contractor	Amount payable	Payment Made	Liability
42	Repair of street from House Muhammad Hussain Qurashi To House Shakeel Khan Mohallah Ara Uc Kahuta-li	M.Touqeer Fiaz Abbasi	0.070	0.063	0.007
43	Const. of Street Village Tapyali Near House Raja Fiaz Uc Doberan Khurd	Yasir Nawaz,	0.050	0.021	0.029
44	Const Of Culvert Near Army Post Dupri U.C Kahuta-I	Javed Iqbal,	0.250	0.240	0.010
46	Const of katcha track from lehri Link road to Shed Raja naveed U.C Lehri	Yasir Nawaz,	0.150	0.127	0.023
47	Const Of Street Col Maqsood Dhoke Haveli Village And U.C Lehri	Yasir Nawaz,	0.100	0.072	0.028
Total			18.710	13.686	5.024

Annex-K

Para-1.5.2.1

(Rs in million)

Sr. No	Name of Scheme	Amount	Date Work Order	Due Date of Completion	Total Payment	Status	@ 10% Penalty
1	Pcc Street And R/Wall Near House Dr. Javaid Madni Mohallah U.C Nara	0.4	02.02.2015	02.06.2014	0.331	W.I.P	0.040
2	Const: Of Nalla From House Sardar Fida To Main Hospital Road Near Hadi Mani Cng Mohallah Rajghan U.C Kahuta-I	0.3	02.02.2015	02.06.2014	0.097	W.I.P	0.030
3	Const Of PCC Street From Village Balahar To Village Kainthal U.C Nara	0.8	10.02.2015	10.06.2014	0.634	W.I.P	0.080
4	Const. of Street & Drains, In Kahuta City.	2.5	25.02.2014	25.06.2014	0.735	W.I.P	0.250
5	Repair/Const. Of Soling road from bhaktian galla To samma UC Narar	0.4	19.02.2014	19.05.2014	0.265	W.I.P	0.040
6	Const Of water bore near house M.Ilyas Dhoke Chattan UC Punjar	0.15	12.02.2014	12.04.2014	0.070	W.I.P	0.015
7	Const. of Street Masjid Wali Dhoke Mohar Naran Uc Dhakli.	0.6	06.03.2014	06.05.2014	0.114	W.I.P	0.060
8	Const. Of PCC Street Dhoke Khaniat UC Nara	0.4	12.02.2014	12.06.2014	0.287	W.I.P	0.040
9	Repair of Road UC Matore.	1.000	19.03.2014	19.06.2014	0.779	W.I.P	0.100
10	Const Of Street Village Kalyal U.C Hothla	0.400	21.02.2014	21.05.2014	0.313	W.I.P	0.040
11	Const. of Streets UC Matore	0.700	14.04.2014	14.07.2014	0.535	W.I.P	0.070
12	Const. of Nullah & Street In Front of Government Middle School Baghoon	0.700	06.03.2014	06.06.2014	0.567	W.I.P	0.070

Sr. No	Name of Scheme	Amount	Date Work Order	Due Date of Completion	Total Payment	Status	@ 10% Penalty
	Uc Nara						
13	Const. Of Street From Primary School Mohara Rajwal To House Haji Allaha Ditta Uc Matore	0.300	21.02.2014	21.05.2014	0.240	W.I.P	0.030
14	Const. of Street/Path Cheras Zareen Main Road To House Zulfiqar Abbasi Uc Narar	0.400	05.03.2014	20.06.2014	0.161	W.I.P	0.040
15	Const. of 05 Nos Water Bores In Village Narar Uc Narar (Sobia Anwar Satti Mpa)	0.650	15.02.2014	15.05.2014	0.231	W.I.P	0.065
16	Const. of Street From Main Road To House Haider Zaman, Main Road To House Muhammad Afzal & Main Road House Raja Waqar Village Kaloot Uc Matore	0.400	21.02.2014	21.05.2014	0.230	W.I.P	0.040
17	Const. of Street/Path Mauza Sangian UC Punjar	0.200	05.03.2014	05.05.2014	0.103	W.I.P	0.020
18	Const. of Street Village Tapyali Near House Raja Fiaz Uc Doberan Khurd	0.050	12.02.2014	27.03.2014	0.021	W.I.P	0.005
19	Const OF culvert near Army Post Dupri U.C Kahuta-I	0.250	05.03.2014	05.06.2014	0.200	W.I.P	0.025
	Total	10.600			5.914		1.060

Annex-L

Para 1.5.2.1

Non Production of Completion Report 2013-14 & 2014-15

(Rs in million)

Sr. No	Name of Scheme	Amount	Date Work Order
1	Const Of Street From Loona Road To House Raja Jawad Village Loona U.C Dakhali	0.3	10.02.2015
2	Const: Of Street From House Zafar To House Mazhar Village Kandhar U.C Dakhali	0.1	10.02.2015
3	Repair/Maintenance Of Road Thathi Seydan U.C Hothla	0.7	02.02.2015
4	Const Of Street Village Ghariat U.C Mowara	0.3	02.02.2015
5	Const: Of Street Village Bagla Rajgan U.C Matore	0.1	02.02.2015
6	Const: Of Streets In U.C Beore	0.8	10.02.2015
7	Const: Of Pcc Streets In U.C Nara	0.6	03.02.2015
8	Const: Of Pcc Street From Road To House Sajad Shah U.C Lehri	0.7	06.02.2015
9	Const: Of Water Bore Village Band U.C Lehri	0.1	10.02.2015
10	Const: Of Street From Safdar House To Jamshid House Village Upper Chirras U.C Narar	0.5	10.02.2015
11	Const: Of Lift Portion Of Link Road Soha U.C Punjar	0.2	06.02.2015
12	Const: Of Pcc Street From Masjid Gulzar-E-Madina To Towards Nai	0.8	31.01.2015

Sr. No	Name of Scheme	Amount	Date Work Order
	Abadi U.C Kahuta-1 (Shamali)		
13	Const: Of Nalla From House Sardar Fida To Main Hospital Road Near Hadi Mani Cng Mohallah Rajghan U.C Kahuta-1 (Shamali)	0.3	02.02.2015
14	Const: Of Pcc Street From Existing Concrete To Towards Graveyard Baloha Dupri U.C Kahuta-11 (Janoobi)	0.3	03.02.2015
15	Const: Of Pcc Street From House Jaleel Kamran To House Arshad Mohallah Adwala U.C Kahuta-11 (Janoobi)	0.3	03.02.2015
16	Const Of Pcc Street From Village Balahar To Village Kainthal U.C Nara	0.8	10.02.2015
17	Const Of 6 No's Water Bore In Village Katheel Hoon U.C Nara	0.6	03.02.2015
18	Const Of Water Bore In Village Bhagoon U.C Nara	0.1	10.02.2015
19	Const Of Water Bore In Village Bhagoon U.C Nara	0.1	10.02.2015
20	Const Of Pcc Street In Village And U.C Lehri	0.4	06.02.2015
21	Const Of Pcc Street From Old Masjid To House Of Late Number Dar Ikhlaiq Village And U.C Beore	0.16	06.02.2015
22	Improvement Of Katcha Track Leading To House Sub Muhammad Zareen Dhoke Nai Abadi Village And U.C Beore	0.1	02.02.2015
23	Const Of Pcc Street Form House Tasadiq Hussain To House M.Iftikhar In Village And U.C Mowara	0.1	06.02.2015
24	CONST OF PCC Streets IN VILLAGE ASLOHA SATTIAN U.C MOWARA	0.7	10.02.2015
25	CONST OF PCC Streets IN VILLAGE ASLOHA MIRZEAN U.C MOWARA	0.7	10.02.2015
26	Const Of Pcc Street For Dhoke Kharain U.C Matore	0.5	10.02.2015
27	CONST OF PCC STREET IN VILLAGE LATORI Syedan U.C MATORE	0.4	28.01.2015
28	Const Of Pcc Street In Village Bhalote U.C Matore	0.1	02.02.2015
29	Const Of Pcc Street In Village Hanaiser U.C Dubran Khurd	0.2	03.02.2015
30	Const Of Pcc Street In Village Gagyati U.C Dubran Khurd	0.4	10.02.2015
31	CONST OF PCC STREET IN DHOKE NAKA VILLAGE MORI Rajgan U.C DUBRAN KHURD	0.5	06.02.2015
32	Const Of Pcc Street Dhoke Channi Village Mohri Rajgan U.C Dubran Khurd	0.3	10.02.2015
33	Const Of Pcc Street In Dhoke Mori, Village Mohri Rajgan U.C Dubran Khurd	0.3	03.02.2015
34	Const Of Pcc Street Dhoke Parooha Rajgan Village Mohri U.C Dubran Khurd	0.2	10.02.2015
35	Const Of Pcc Street In Mohallah Adwala U.C Kahuta-Ii	0.4	03.02.2015
36	Const Of Pcc Street Near Iram School U.C Kahuta-I	0.3	06.02.2015
37	Const Of Pcc Street In Village Paikan U.C Dakhali	0.3	06.02.2015
38	Const Of 2 No's Water Bore In Village Paikan U.C Dakhali	0.15	06.02.2015
39	Const Of Pcc Street In Village Dakhali U.C Dakhali	0.2	28.01.2015
40	Repair/Improvement Of Street In U.C Hothla	0.5	02.02.2015
41	Const. Of Street & Drains,In Kahuta City.	2.5	25.02.2014
42	Const. of Retaining Walls Of Link Road From House Safdar To House Jamshaid Village Chiras Uc Narar.	0.3	20.02.2014
43	Repair/Construction Of Soling Road From Bhaktian Galla To Samma Uc Narar	0.4	19.02.2014
44	Cons. Of Street From Diara Morr Towards Village Mireenian Uc Punjar	0.2	19.02.2014
45	Const Of Water Bore Near House M.Ilyas Dhoke Chattan Uc Punjar	0.15	12.02.2014
46	Const. Of Pcc Path From Main Road To High School Sambla Uc	0.3	12.02.2014

Sr. No	Name of Scheme	Amount	Date Work Order
	Khadiote		
47	Const. of Street Masjid Wali Dhoke Mohar Naran Uc Dhakli.	0.6	06.03.2014
48	Const. Of Pcc Street Khater To Mowara Uc Mowara	0.4	06.03.2014
49	Const. Of Pcc Street Main Road To House Gulzar Village Nullah Barhman Uc Mowara	0.3	23.04.2014
50	Const. Of Pcc Street Dhoke Khaniat Uc Nara	0.4	12.02.2014
51	Const Of Pcc Street Dhoke Jamarara Uc Nara	0.3	12.02.2014
52	Const. Of Retaining Wall Near Shed Dhoke Moohri Uc Nara	0.1	12.02.2014
53	Const. Of Pcc Street House Gul Zaman Dargalla Uc Khalool	0.4	21.02.2014
54	Const. of Pcc Street Doke Chani Dakhali Jewara Uc Beor	0.6	21.02.2014
55	Const. Of Street From Link Road To House Matloob Salgran Uc Lehri	0.1	12.02.2014
56	Const. Of Path Towards Primary School Bund Uc Lehri	0.1	12.02.2014
57	Repair Of Sgadd Road Uc Matore.	1	19.03.2014
58	Const Of Street Village Kalyal U.C Hothla	0.4	21.02.2014
59	Const Of Street Dariot Waris U.C Hothla	0.4	21.02.2014
60	Const Of Water Bore Near House Sagheer Upermorah Village Muniand U.C Dubaran Khurd	0.1	15.02.2014
61	Const. Of Streets Uc Matore	0.7	14.04.2014
62	Const. of Water Boring At House Mushtaq, Village Baghla Rajgan, Uc Matore	0.17	15.02.2014
63	Const/Repair Of Katcha Tracke Bamblote Link Road Uc Mowara	0.025	26.02.2014
64	Const. of Street From Primary School Mohara Rajwal To House Haji Allaha Ditta Uc Matore	0.3	21.02.2014
65	Const. of Street/Path Cheras Zareen Main Road To House Zulfiqar Abbasi Uc Narar	0.4	05.03.2014
66	Const. of 06 Nos Water Bores In Mauza Baghoon Uc Nara	0.6	12.02.2014
67	Const. of Street From House Tauseef Ahmed To House Malik Shoukat Adwala Uc Kahuta-Ii	0.25	25.02.2014
68	Const. of 05 Nos Water Bores In Village Narar Uc Narar Sobia Anwar Satti Mpa)	0.65	15.02.2014
69	Const. of Street From Main Road To House Haider Zaman, Main Road To House Muhammad Afzal & Main Road House Raja Waqar Village Kaloot Uc Matore	0.4	21.02.2014
70	Const. of Streets From Main Road House Raja Muhammad Banaras Village Khalyot Thoha Khlasa Uc Matore	0.2	19.03.2014
71	Const. of Street & Drain From Main Road To House Raja Mashood Sultan (Late) Shalimar Colony Uc Kahuta-I	0.5	06.03.2014
72	Const. of Street/Path Mauza Sangian Uc Punjar	0.2	05.03.2014
73	Repair.Of Street From Masjid Aisha Saddiqua To House Raja Abdul Hameed Mohallah Ara Uc Kahuta-Ii	0.05	26.02.2014
74	Const. of Street Village Tapyali Near House Raja Fiaz Uc Doberan Khurd	0.05	12.02.2014
75	Const. of Street From Kallar Road To House Malik Ghulam Jilani Mauza Sehali Uc Dakhali	0.2	12.02.2014
76	Const. of Street From House Mehrban To House Muhammad Ilyas Dhoke Paran Mohra Mauza Pakan Uc Dakhali	0.2	21.02.2014
77	Const. of Street From House Muhammad Akbar To Dhoke Raja Allah Ditta Mauza Ghar Uc Dakhali	0.2	15.02.2014
78	Const. of Street From Link Road To House Sub Shabbir Mauza Dakhali Uc Dakhali	0.1	15.02.2014
79	Const. of Street House Naseer To House Liaqat Dhoke Gujaral Mzuza	0.1	12.02.2014

Sr. No	Name of Scheme	Amount	Date Work Order
	Ghar Uc Dakhali		
80	Const. of Street From Government Primary School To Masjid Mauza Khrange Kalan Uc Dakhali	0.2	12.02.2014
81	Const. of Street From Talab To House Ghulam Nabi Mauza Dhari Madhoo Uc Dakhali	0.2	12.02.2014
82	Const. of Street From House Sain Altaf To Dhoke Mazaffar Village Loona Uc Dakhali.	0.2	12.02.2014
83	Const Of Water Bore House Sub Shabbier Hussain Dhoke Mohra Village And U.C Mowara	0.2	15.02.2014
84	Cosnt Of Street From Link Road To House Anwar Ul Haq Dhoke Chalyal Village And U.C Mowara	0.1	15.02.2014
85	Const Of Path From Dhoke Ghonti To Dars Muhammadi Village And U.C Lehri	0.4	21.02.2014
86	Const Of Culvert Near Army Post Dupri U.C Kahuta-I	0.25	05.03.2014
87	Repair Of Main Street From House Habib Towerds Bahria School Mohallah Nai Abadi Plangri Uc Kahuta-I	0.1	21.02.2014
	Total	30.605	

Annex-M
Para 1.5.3.6

Irregular Release of Security

(Rs in million)

Sr. No	Name of Scheme	Amount	Date Work Order	Date of Completion	Total Payment	Security Release
1	Cons. Of Street From Diara Morr Towards Village Mireenian Uc Punjar	0.200	19.02.2014	01.04.2014	0.190	0.019
2	Const. Of Pcc Path From Main Road To High School Sambla Uc Khadiote	0.300	12.02.2014	27.03.2014	0.239	0.024
3	Const. Of Pcc Path From Main Road To High School Sambla Uc Khadiote	0.300	12.02.2014	27.03.2014	0.239	0.024
4	Const. Of Pcc Street Khater To Mowara Uc Mowara	0.400	06.03.2014	20.05.2014	0.332	0.033
5	Const. Of Pcc Street Main Road To House Gulzar Village Nullah Barhman Uc Mowara	0.300	23.04.2014	25.05.2014	0.245	0.025
6	Const Of Pcc Street Dhoke Jamarara Uc Nara	0.300	12.02.2014	06.05.2014	0.226	0.023
7	Const. Of Retaining Wall Near Shed Dhoke Moohri Uc Nara	0.100	12.02.2014	08.05.2014	0.085	0.009
8	Const. Of Pcc Street House Gul Zaman Dargalla Uc Khalool	0.400	21.02.2014	16.05.2014	0.316	0.032
9	Const. of Pcc Street Doke Chani Dakhali Jewara Uc Beor	0.600	21.02.2014	14.05.2014	0.494	0.049
10	Const. Of Street From Link Road To House Matloob Salgran Uc Lehri	0.100	12.02.2014	11.05.2014	0.087	0.009
11	Const. Of Path Towards Primary School Bund Uc Lehri	0.100	12.02.2014	07.05.2014	0.085	0.009
12	Const Of Street Dariot Waris U.C Hothla	0.400	21.02.2014	26.03.2014	0.360	0.036
13	Const Of Water Bore Near House Sagheer Upermorah Village Muniand U.C Dubaran Khurd	0.100	15.02.2014	25.03.2014	0.090	0.009
14	Const. of Water Boring At House Mushtaq, Village Baghla Rajgan, Uc Matore	0.170	15.02.2014	10.03.2014	0.157	0.016
15	Const/Repair Of Katcha Tracke Bamblote	0.025	26.02.2014	26.03.2014	0.024	0.002

Sr. No	Name of Scheme	Amount	Date Work Order	Date of Completion	Total Payment	Security Release
	Link Road Uc Mowara					
16	Const. of Streets From Main Road House Raja Muhammad Banaras Village Khalyot Thoha Khlasa Uc Matore	0.200	19.03.2014	28.05.2014	0.175	0.018
17	Const. of Street & Drain From Main Road To House Raja Mashood Sultan (Late) Shalimar Colony Uc Kahuta-I	0.500	06.03.2014	10.04.2014	0.415	0.042
18	Const. of Streets From Main Road House Raja Muhammad Banaras Village Khalyot Thoha Khlasa Uc Matore	0.200	19.03.2014	28.05.2014	0.175	0.018
19	Const. of Street & Drain From Main Road To House Raja Mashood Sultan (Late) Shalimar Colony Uc Kahuta-I	0.500	06.03.2014	10.04.2014	0.415	0.042
20	Repair. Of Street From Masjid Aisha Saddiqua To House Raja Abdul Hameed Mohallah Ara Uc Kahuta-Ii	0.050	26.02.2014	31.03.2014	0.045	0.005
21	Const. of Street From Kallar Road To House Malik Ghulam Jilani Mauza Sehali Uc Dakhali	0.200	12.02.2014	12.03.2014	0.176	0.018
22	Const. of Street From House Mehrban To House Muhammad Ilyas Dhoke Paran Mohra Mauza Pakan Uc Dakhali	0.200	21.02.2014	31.03.2014	0.178	0.018
23	Const. of Street From House Muhammad Akbar To DhokeRaja Allah DittaMauza Ghar Uc Dakhali	0.200	15.02.2014	20.03.2014	0.169	0.017
24	Const. of Street From Link Road To House Sub Shabbir Mauza Dakhali Uc Dakhali	0.100	15.02.2014	15.03.2014	0.093	0.009
25	Const. of Street House Naseer To House Liaqat Dhoke Gujaral Mzuza Ghar Uc Dakhali	0.100	12.02.2014	10.03.2014	0.086	0.009
26	Const. of Street From Government Primary School To Masjid Mauza Khrange Kalan Uc Dakhali	0.200	12.02.2014	12.03.2014	0.177	0.018
27	Const. of Street From Talab To House Ghulam Nabi Mauza Dhari Madhoo Uc Dakhali	0.200	12.02.2014	15.03.2014	0.176	0.018
28	Const. of Street From House Sain Altaf To Dhoke Mazaffar Village Loona Uc Dakhali.	0.200	12.02.2014	20.03.2014	0.178	0.018
29	Const Of Water Bore House Sub Shabbier Hussain Dhoke Mohra Village And U.C Mowara	0.200	15.02.2014	14.04.2014	0.184	0.018
30	Const Of Street From Link Road To House Anwar Ul Haq Dhoke Chalyal Village And U.C Mowara	0.100	15.02.2014	29.03.2014	0.081	0.008
31	Const Of Path From Dhoke Ghonti To Dars Muhammadi Village And U.C Lehri	0.400	21.02.2014	15.05.2014	0.320	0.032
32	Repair Of Main Street From House Habib Towerds Bahria School Mohallah Nai Abadi Plangri Uc Kahuta-I	0.100	21.02.2014	19.04.2014	0.100	0.010
33	Cons. Of Pcc PathToward B-H-UPunjarU.C Punjar	0.500			0.404	0.040
34	Const OfWater BoreNear House M.Ilyas Dhoke Chattan Uc Punjar	0.150			0.137	0.014
35	Const. Of Culvert Village Pehar Uc Khadiote	0.300			0.245	0.025
36	Const. Of Pcc Street Village Nathote U.C Hothla	0.600			0.435	0.044
37	Const. of Street Masjid Wali Dhoke	0.600			0.494	0.049

Sr. No	Name of Scheme	Amount	Date Work Order	Date of Completion	Total Payment	Security Release
	Mohar Naran Uc Dhakli.					
38	Const. Of Street From House Raja M.Safdar & Dawood House To Inspector Sultan Mehmood Dhoke Goonte Lehri Uc Lehri	0.200			0.160	0.016
39	Lying Of Pipe Line Village Dumbal Uc Matore	0.600			0.553	0.055
40	Const. of Street From House Muhammad Zameer To Masjid, House Javed To House Farooq Dhoke Pana Village Dumbal Uc Matore	0.500			0.435	0.044
41	Const. of Street From Abadi To Graveyard Village Sikad Rajgan Uc Matore	0.600			0.492	0.049
42	Const. of Street/Drain From Darbar Baba Khanger Badshah To House Sh: Nasar Waheed Thoha Khalasa Uc Matore	0.200			0.091	0.009
43	Const. of Street Dhoke Mastrian Village Glore Uc Matore.	0.200			0.169	0.017
44	Const. of Street From Main Road To House Naveed Akhtar Thoha Khlasa Uc Matore	0.200			0.160	0.016
45	Const. of Street From House Raja Aftab To House Muhammad Fiaz Channi Banwal Thoha Khlasa Uc Matore	0.200			0.172	0.017
46	Const. of Street From Primary School Mohara Rajwal To House Haji Allaha Ditta Uc Matore	0.300			0.244	0.024
47	Const. of R/Wall From Kalana Link Road Uc Dakhali	0.070			0.064	0.006
48	Const. of Street/Path Cheras Zareen Main Road To House Zulfiqar Abbasi Uc Narar	0.400			0.356	0.036
49	Const. of Street/Path Dhoke Lehri Village Khoian Uc Punjar	0.500			0.398	0.040
50	Water Boring Dhoke Lehri Village Chiras Uc Narar	0.170			0.115	0.011
51	Const. of 05 Nos Water Bores In Village Narar Uc Narar Sobia Anwar Satti Mpa)	0.650			0.594	0.059
52	Const. of Street From Main Road To House Haider Zaman, Main Road To House Muhammad Afzal & Main Road House Raja Waqar Village Kaloot UC Matore	0.400			0.318	0.032
53	Const. of Street from House Muhammad Ishaq To House Raja Naveed Village Ghora Rajgan Uc Beor	0.300			0.285	0.029
54	Const. of Street Village Tarnosh UC Mowara	0.100			0.077	0.008
55	Const. of Nullaha Near Azeem Public School Dupri UC Kahuta Ii	0.100			0.088	0.009
56	Const. of Street/Path Mauza Sangian UC Punjar	0.200			0.178	0.018
57	Repair Of Street From House Muhammad Hussain Qurashi To House Shakeel Khan Mohallah Ara UC Kahuta-Ii	0.070			0.063	0.006
58	Const. of Street Village Tapyali Near House Raja Fiaz Uc Doberan Khurd	0.050			0.021	0.002
59	Const of Culvert Near Army Post Dupri U.C Kahuta-I	0.250			0.240	0.024
60	Const of Katcha Track from Lehri Link Road to Shed Raja Naveed Village And	0.150			0.127	0.013

Sr. No	Name of Scheme	Amount	Date Work Order	Date of Completion	Total Payment	Security Release
	U.C Lehari					
61	Const of Street Col Maqsood Dhoke Haveli Village And U.C Lehari	0.100			0.072	0.007
62	Const of Street From Loona Road To Hosue Raja Jawad Village Loona U.C Dakhali	0.300	10.02.2015		0.300	0.030
63	Const: of street from House Zafar to House Mazhar Village Kandhar U.C Dakhali ,	0.100	10.02.2015		0.100	0.010
64	Repair/Maintenance of Road Thathi Seydan U.C Hothla	0.700	02.02.2015		0.700	0.070
65	Const Of Street Village Ghariat U.C Mowara	0.300	02.02.2015		0.300	0.030
66	Const: Of Street Village Bagla Rajgan U.C Matore	0.100	02.02.2015		0.100	0.010
67	Const: Of Streets In U.C Beore	0.800	10.02.2015		0.799	0.080
68	Pcc Streetand R/Wall near House Dr. JavaidMadni Mohallah U.C Nara	0.400	02.02.2015		0.331	0.033
69	Const: Of Pcc Streets In U.C Nara	0.600	03.02.2015		0.597	0.060
70	Const: of PCC Street From Road to House Sajad Shah U.C Lehari	0.700	06.02.2015		0.700	0.070
71	Const: of Water Bore Village Band U.C Lehari	0.100	10.02.2015		0.100	0.010
72	Const: of Street from Safdar House to Jamshid House Village Upper Chirras U.C Narar	0.500	10.02.2015		0.500	0.050
73	Const: of lift portion of Link Road Soha U.C Punjar	0.200	06.02.2015		0.200	0.020
74	Const: of Pcc Street From Masjid Gulzar-E-Madina To Towards Nai Abadi U.C Kahuta-1 (Shamali)	0.800	31.01.2015		0.800	0.080
75	Const: of PCC Street from existing Concrete To Towards Graveyard Baloha Dupri U.C Kahuta-11 (Janoobi)	0.300	03.02.2015		0.300	0.030
76	Const: of PCC Street From House Jaleel Kamran To House Arshad Mohallah Adwala U.C Kahuta-11 (Janoobi)	0.300	03.02.2015		0.300	0.030
77	Const Of PCC Street from Village Balahar To Village Kainthal U.C Nara	0.800	10.02.2015		0.634	0.063
78	Const of 6 No's Water Bore In Village Katheel Hoon U.C Nara	0.600	03.02.2015		0.595	0.059
79	Const of Water Bore In Village Bhagoon U.C Nara	0.100	10.02.2015		0.100	0.010
80	Const of Water Bore In Village Bhagoon U.C Nara	0.100	10.02.2015		0.100	0.010
81	Const Of Pcc Street In Village And U.C Lehari	0.400	06.02.2015		0.400	0.040
82	Const of Pcc Street From old Masjid to House of Late Number Dar Ikhlaq Village And U.C Beore	0.160	06.02.2015		0.159	0.016
83	Improvement Of Katcha Track Leading To House Sub Muhammad Zareen Dhoke Nai Abadi Village and U.C Beore	0.100	02.02.2015		0.100	0.010
84	Const Of PCC Street Form House Tasadiq Hussain To House M.Iftikhar In Village And U.C Mowara	0.100	06.02.2015		0.100	0.010
85	Const of PCC Streets IN Village Asloha Sattian U.C Mowara	0.700	10.02.2015		0.699	0.070
86	Const of PCC Streets IN village Asloha	0.700	10.02.2015		0.694	0.069

Sr. No	Name of Scheme	Amount	Date Work Order	Date of Completion	Total Payment	Security Release
	Mirzean U.C Mowara					
87	Const Of Pcc Street For Dhoke Kharain U.C Matore	0.500	10.02.2015		0.500	0.050
88	Const of PCC Street IN Village Latori Syedan U.C Matore	0.400	28.01.2015		0.400	0.040
89	Const Of PCC Street In Village Bhalote U.C Matore	0.100	02.02.2015		0.099	0.010
90	Const Of Pcc Street In Village Hanaiser U.C Dubran Khurd	0.200	03.02.2015		0.200	0.020
91	Const Of PCC Street In Village Gagiyati U.C Dubran Khurd	0.400	10.02.2015		0.398	0.040
92	Const Of PCC Street in Dhoke Naka Village Mori Rajgan U.C Dubran Khurd	0.500	06.02.2015		0.494	0.049
93	Const Of PCC Street Dhoke Channi Village Mohri Rajgan U.C Dubran Khurd	0.300	10.02.2015		0.298	0.030
94	Const Of Pcc Street In Dhoke Mori, Village Mohri Rajgan U.C Dubran Khurd	0.300	03.02.2015		0.300	0.030
95	Const Of PCC Street Dhoke Parotha Rajgan Village Mohri U.C Dubran Khurd	0.200	10.02.2015		0.200	0.020
96	Const Of PCC Street In Mohallah Adwala U.C Kahuta-Ii	0.400	03.02.2015		0.400	0.040
97	Const Of PCC Street Near Iram School U.C Kahuta-I	0.300	06.02.2015		0.300	0.030
98	Const Of PCC Street In Village Paikan U.C Dakhali	0.300	06.02.2015		0.297	0.030
99	Const of 2 No's Water Bore In Village Paikan U.C Dakhali	0.150	06.02.2015		0.123	0.012
100	Const Of PCC Street In Village Dakhali U.C Dakhali	0.200	28.01.2015		0.200	0.020
101	Repair/Improvement of Street In U.C Hothla	0.500	02.02.2015		0.500	0.050
	Total				27.916	2.797

Annex-N

Para-1.6.2.1

(Rs in million)

Sr No	Head	Budgeted Targets	Recovery as per Annual Account	Less Recovery
1	Property/ UIP Tax	20.000	12.250	7.750
2	License Fees	0.700	0.063	0.637
3	Slaughter House	0.060	0.053	0.007
4	Copying Fees	0.010	0.004	0.006
5	TTIP	25.000	20.251	4.749
6	Sale of water	2.000	0.970	1.030
7	Building Approval Fees	10.000	2.487	7.513
8	Water rates	30.000	19.646	10.354
9	Share pindi point chair lift	4.398	0	4.398
10	Sale of stock and store	0.500	0.222	0.278
11	Nazule Land Rent	0.310	0.079	0.231
	Total	92.978	56.025	36.953

Annex-O
Para-1.6.2.3

(Rs in million)

Sr No.	Head	Departmental Figure	Figures in Annual Account	Difference
1	Property/UIP Tax	10.341	12.250	1.909
2	TTIP Current	22.150	20.251	1.899
3	License Fees	7.380	0.063	7.316
4	Services charge	2.775	2.784	0.009
5	Bank Profit	0.708	1.006	0.298
6	Building Approval Fee	2.787	2.487	0.300
7	Public Latrine Fee Arrear	0	0.675	0.675
8	Miscellaneous Income	0.813	0.089	0.724
	Total			13.130

Annex-P
Para-1.6.2.7

(Rs in million)

Sr No.	Dated	Name of Owner	Head	Amount
Scrutiny Fee				
1	15.09.2014	Faqeer Husain 180-A Pindi view house Pindi Point Murree	Scrutiny Fee	0.071
2	29.01.2014	FarukhJabar Malik S/o Malik Abdul Jabar (Residential Flats)	do	0.088
3	03.02.2014	Muhammad Tariq S/o Muhammad Ramzan Khasra No.155 Mouza Rawat Murree (Aqbari Dua Khana)	do	0.059
4	29.12.2014	Dr. Mirza Rizwan-ul-Ashan, Ali Faheem Zahidi, Asad Ali Sabar Bansra Gali Murree	do	0.193
5	10.01.2015	Ch. Muhammad Ismail Chief Executive Commoners Sky Garden Apartment Building Expressway Murree	do	1.104
6	17.02.2015	Ghulam Mustafa etc Kashmiri Bazar Murree Apartment Building	do	0.089
7	12.03.2015	Sara Amer, Majida Hussain Khasra No.1038 Expressway Murree	do	0.056
8	18.03.2015	Ch. Muhammad Ismail Chief Executive Commoners Sky Garden Apartment Building Expressway Murree	do	0.843
			Total	2.503
Approval FEE (House)				
9	16.12.2014	Syed Yavar Ali S/o Syed Amjad Ali Bansra Gali Murree	Approval Fee	0.031
10	18.12.2014	Aman-ul-Allah, Syed Naveed etc, Mouza Musyari Murree	do	0.049
11	07.01.2015	Imran Chashti S/o AmeenChashti Darya Gali Murree	do	0.024
12	03.03.2015	Shakoora Aftab Women Complex RMK Road Shelkhetar	do	0.138
			Total	0.241
Scrutiny Fee				2.502
Approval Fee				0.241

Sr No.	Dated	Name of Owner	Head	Amount
Grand Total				2.743

Annex-Q

Para-1.7.1.1

(Rs in million)

Sr. No	Vr. No & Date	Period	Name of work	TS Amount	Date of start	Date of Completion	Expenditure
1	053028 26.02.2015	2013-14	Const of R. wall with PCC works muh. Mughal Abad Qasim market U.C Darkali Mamori	0.800	28.03.2014	15.07.2014	0.775
2	49 23.09.2015	2013-14	Const. of boring Mamyam UC Dubarn Kalan	0.099	10.04.2014	14.6.2014	0.099
3	50 23.09.2014	2013-14	Construction & Repairing Thana Road UC Kallar Syedan	0.400	08.07.2014	21.7.2014	0.392
4	44 29.05.2014	2013-14	Const. of PCC street village Teyala Hayal U.C Guff	2.700	20.02.2014	15.5.2014	2.674
5	053019 02.10.14	2013-14	Const. of streets Mohra Murid U.C Kalla Syedan	1.544	28.03.2014	25.7.2014	1.488
6	053079 2.10.2014	2013-14	Const. of street Mohra Phadial to Saroha U.C Kallar	1.923	28.03.2014	25.8.2014	1.919
7	252990 25.06.2014	2013-14	Const. of PCC Street Dhoke Bagh UC Guff	1.594	28.03.2014	14.6.2014	1.592
8	252992 25.06.2014	2013-14	Const. of remaining street Jocha Mamdhod UC Kallar Syedan	1.672	28.03.2014	16.6.2014	1.651
9	252998 24.07.2014	2013-14	Const. of street Mouza Battari UC Kallar Syedan	3.412	28.03.2014	30.6.2014	3.325
10	65 24.07.2014	2013-14	Const. of street Moh. Ghousia UC Darkali Mamori	0.517	28.03.2014	30.6.2014	0.501
11	79 28.05.2015	2014-15	Const. of street Loni Jandran U.C Darkali Mamori	2.000	26.01.2015	17.5.2015	1.400
12	67 11.06.2015	2014-15	Const. of street Dhoke Pind to Dhoke Adalat UC Kallar Syedan	2.800	26.01.2015	12.5.2015	1.932
13	68 21.05.2015	2014-15	Const. of main rasta Mohra Dalailian to main road Daryal UC Darkali Mamori	2.500	26.01.2015	02.4.2015	1.736
14	68 18.08.2015	2014-15	Const. of PCC street Androon Shehr UC Kallar Syedan	0.800	26.01.2015	26.4.2015	0.534
15	76 27.05.2015	2014-15	Const. of street main rasta, protection wall & drainage system from exchange street to Dhoke Makh Manjian U.C Darkali Mamori	6.000	06.01.2015	15.5.2015	4.257
16	69 18.08.2015	2014-15	Submersible causeway village Bhallah UC Kallar Syedan	3.181	28.04.2015	28.07.2015	2.917
Total				31.942			27.192

Annex-R
Para-1.7.1.3

Sr. No	Scheme	Vr. No & Date	Period	PCC 1:7:20 (cft)	Rate per cft (Rs)	Total (Rs in million)
1	Construction & Repairing Thana Road UC Kallar Syedan	50 23-9-2014	2013-14	701	78.57	0.055
2	Const. of PCC street village Teyala Hayal U.C Guff	44 29-5-2014	2013-14	3,074.72	77.81	0.239
3	Const. of streets Mohra Murid U.C Kallar Syedan	053019 02-10-2014	2013-14	4,858	78.57	0.382
4	Const. of street Mohra Phadial to Saroha U.C Kallar	053079 2-10-2014	2013-14	3,649	78.57	0.287
5	Const. of PCC Street Dhoke Bagh UC Guff	252990 25-6-2014	2013-14	4,041	78.57	0.318
6	Const. of remaining street Jocha Mamdhod UC Kallar Syedan	252992 25-6-2014	2013-14	3,703	78.58	0.291
7	Const. of street Mouza Battari UC Kallar Syedan	252998 24-7-2014	2013-14	7,785	78.57	0.612
8	Const. of street Moh. Ghousia UC Darkali Mamori	65 24-7-2014	2013-14	1,145	78.57	0.090
9	Const. of street Loni Jandran U.C Darkali Mamori	79 28-5-2015	2014-15	4,479	78.60	0.352
10	Const. of street Dhoke Pind to Dhoke Adalat UC Kallar Syedan	67 11-6-2015	2014-15	5,305	78.60	0.417
11	Const. of main rasta Mohra Dalailian to main road Daryal UC Darkali Mamori	68 21-5-2015	2014-15	5,583	78.60	0.439
12	Const. of PCC street Androon Shehr UC Kallar Syedan	68 18-8-2015	2014-15	1,202	78.60	0.094
13	Const. of street main rasta, protection wall & drainage system from exchange street to Dhoke Makh Manjian U.C Darkali Mamori	76 27-5-2015	2014-15	7,517	78.60	0.591
14	Submersible causeway village Bhallah UC Kallar Syedan	69 18-8-2015	2014-15	1,320	78.60	0.104
					Total	4.271

Annex-S
Para-1.7.3.1

(Rs in million)

Sr. No	Vr. No & Date	Name of work	Agreement Amount	Date of start	Date of completion
1	053028 26.2.2015	Const. of R/Wall with PCC work muh. Mughal Abad Qasim market U.C Darkali Mamori	0.800	28.03.2014	15.07.2014

Sr. No	Vr. No & Date	Name of work	Agreement Amount	Date of start	Date of completion
2	49 23.09.2015	Const. of boring Mamyam UC Dubarn Kalan	0.099	10.04.2014	14.06.2014
3	50 23.9.2014	Construction & E Thana Road UC Kallar Syedan	0.400	08.07.2014	21.07.2014
4	44 29.5.2014	Const. of PCC street village Teyala Hayal U.C Guff	2.700	20.02.2014	15.05.2014
5	053019 02.10.2014	Const. of streets Mohra Murid U.C Kalla Syedan	1.544	28.03.2014	25.07.2014
6	053079 2.10.2014	Const. of street Mohra Phadial to Saroha U.C Kallar	1.923	28.03.2014	25.08.2014
7	252990 25.6.2014	Const. of PCC Street Dhoke Bagh UC Guff	1.594	28.03.2014	14.06.2014
8	252992 25.6.2014	Const. of remaining street Jocha Mamdhod UC Kallar Syendan	1.672	28.03.2014	16.06.2014
9	252998 24.7.2014	Const. of street Mouza Battari UC Kallar Syendan	3.412	28.03.2014	30.06.2014
10	65 24.7.2014	Const. of street Moh. Ghousia UC Darkali Mamori	0.517	28.03.2014	30.06.2014
11	79 28.5.2015	Const. of street Loni Jandran U.C Darkali Mamori	2.000	26.01.2015	17.05.2015
12	67 11.6.2015	Const. of street Dhoke Pind to Dhoke Adalat UC Kallar Syedan	2.800	26.01.2015	12.05.2015
13	68 21.5.2015	Const. of main rasta Mohra Dalailian to main road Daryal UC Darkali Mamori	2.500	26.01.2015	02.04.2015
14	68 18.8.2015	Const. of PCC street Androon Shehr UC Kallar Syedan	0.800	26.01.2015	26.04.2015
15	76 27.5.2015	Const. of street main rasta, protection wall & drainage system from exchange street to Dhoke Makh Manjian U.C Darkali Mamori	6.000	06.01.2015	15.05.2015
Total			28.761		

Annex-T

Para-1.8.1.1

(Rs in million)

Sr. No	Name of Scheme	Estimated Cost	Start Date	Due Date of Completion	Payment Made	Physical Progress
1.	Constn: of Road Chakka Kass Stop towards Boys Elementary School Bail Chakka, U.C Lehtrar	1.000	10.04.2015	30.05.2015	1.000	Completed
2.	Constn: of PCC Road Narriali, U.C Kotli Sattian	1.000	10.04.2015	06.06.2015	1.000	Completed
3.	Constn: of PCC Road Parchhan towards Village Darnoyanb, U.C Darnoyan	2.000	10.04.2015	09.07.2015	1.999	Completed
4.	Constn: of PCC Road	1.500	10.04.2015	13.07.2015	1.499	Completed

Sr. No	Name of Scheme	Estimated Cost	Start Date	Due Date of Completion	Payment Made	Physical Progress
	Korina, U.C Santh Saroola					
5.	Constn: of PCC Road Chooru towards Abu Zar House, Dheergran, U.C Darnoyan	0.500	10.04.2015	25.07.2015	0.500	Completed
6.	Beautification of Main Chowk Kotli Sattian	2.000	10.04.2015	09.08.2015	1.528	80% WIP
7.	Repair/Maintenance of Filtration Plant Main Bazar Kotli Sattian	0.200	10.04.2015	25.07.2015	Nil	95% WIP
8.	1 No Boring near TMA Offices Kotli Sattian	0.200	10.04.2015	09.07.2015	Nil	75% WIP
	Total	8.400				

Annex-U
Para-1.8.3.2

Period	KM	POL (Liters)	Mileage Done	Mileage Required	Difference	Over consumption of POL (Liters)
July, 2013	1,910	380	5.03	8	2.97	1,130
August, 2013	1,930	388	4.97	8	3.03	1,174
September, 2013	3,410	391	8.72	8	0	0
October, 2013	1,810	379	4.78	8	3.22	1,222
November, 2013	1,775	356	4.99	8	3.01	1,073
December, 2013	1,750	349	5.01	8	2.99	1,042
January, 2014	1,563	307	5.09	8	2.91	893
February, 2014	1,455	298.5	4.87	8	3.13	933
March, 2014	1,682	326	5.16	8	2.84	926
April, 2014	1,530	307	4.98	8	3.02	926
May, 2014	1,660	334	4.97	8	3.03	1,012
June, 2014	1,496	294	5.09	8	2.91	856
July, 2014	1,585	320	4.95	8	3.05	975
August, 2014	1,645	329	5.00	8	3.00	987
September, 2014	1,560	303	5.15	8	2.85	864
October, 2014	1,575	325	4.85	8	3.15	1,025
November, 2014	1,720	308	5.58	8	2.42	744
December, 2014	2,080	413	5.04	8	2.96	1,224
January, 2015	1,430	306	4.67	8	3.33	1,018
February, 2015	1,930	385	5.01	8	2.99	1,150
March, 2015	1,725	300	5.75	8	2.25	675
April, 2015	1,478	309	4.78	8	3.22	994
May, 2015	1,840	368	5.00	8	3.00	1,104
June, 2015	1,725	335	5.15	8	2.85	955
	42,264	8,110.5			68.13	22,902