



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT ATTOCK**

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDC	District Development Committee
FD	Finance Department
LG &CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Governments
PLG	Punjab Local Government
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
TDC	Tehsil Development Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulation)
TTIP	Tax on Transfer of Immoveable Property
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 expenditures of the Local Fund and Public Accounts of Tehsil Municipal Administrations of the District is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the Tehsil Municipal Administrations of District Attock for the Financial Year 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 observations 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 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 Tehsil Municipal Administrations of District Attock for the Financial Year 2014-2015.

Each Tehsil Municipal Administration, in District Attock conducts its operation under Punjab Local Government Ordinance, 2001. 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 Nazim, / Tehsil Council / Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim /Tehsil Council / Administrator in the form of Budgetary Grants.

Audit of Tehsil Municipal Administrations of District Attock was carried out with a view to ascertaining that the expenditure was incurred with proper authorization and in-conformity 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 six TMAs of District Attock for the Financial Year 2014-15 was Rs 776.26millioncovering six PAOs and six formations. Out of this, DG District Audit (N) Punjab audited an expenditure of Rs 701.75 million which in terms of percentage was 90.40% of auditable expenditure.

Total receipts of six TMAs of District Attock for the Financial Year 2014-15 were Rs 681.79 million. DG District Audit (N) Punjab, Lahore audited receipts of Rs 546.96 million which was 80.64% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 64.62 million was pointed out through various audit paras, out of which Rs 15.23 million was not in the notice of the executive before audit but no recovery was effected till the compilation of this 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 their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity 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 convened, audit impact would have been manifold.

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of the TMAs of District Government Attock 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 Accounts Officer, Non reconciliation of receipts with bank and TAO, Non reconciliation of tax on transfer of immovable property (TTIP) with

Revenue staff and Non deposit of Income tax. Negligence on the part of TMAs authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. Key Audit Findings of the Report

- i. Irregularity and non compliance of Rs 191.70 million was noted in sixteen cases¹.
- ii. Internal Controls Weaknesses of Rs 638.23 million were noted in twenty three cases²
- iii. Issues of poor Performance of Rs 51.32 million were noted in six cases³.

Audit paras on the accounts for Financial Year 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. Strengthening of internal controls
- ii. Holding of DAC meetings well in time
- iii. Expediting recoveries pointed-out by Audit
- iv. Compliance of relevant laws, rules, instructions and procedures, etc.
- v. Taking appropriate action against officers/officials responsible for violation of rules and losses
- vi. Realizing and reconciling various receipts.

1 Para 1.2.1.1 to 1.2.1.2, 1.3.1.1 to 1.3.1.3, 1.4.1.1 to 1.4.1.3, 1.5.1.1 to 1.5.1.4, & 1.6.1.1 to 1.6.1.4

2 Para 1.2.2.1 to 1.2.2.4, 1.3.2.1 to 1.3.2.5, 1.4.2.1 to 1.4.2.5, 1.5.2.1 to 1.5.2.2, 1.6.2.1 to 1.6.2.7

3 Para 1.2.3.1, 1.2.4.1, 1.2.5.1, 1.2.6.1 to 1.2.6.3

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budgeted Figure FY 2014-15		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	6	957.23	911.06	1,868.29
2	Total formations in audit jurisdiction	6	957.23	911.06	1,868.29
3	Total Entities (PAOs) Audited	5	701.75	546.96	1,248.71
4	Total formations Audited	5	701.75	546.96	1,248.71
5	Audit & Inspection Reports	5	701.75	546.96	1,248.71
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 Observations
1	Unsound asset management	-
2	Weak financial management	186.55
3	Weak internal controls relating to financial management	470.94
4	Others	223.76
TOTAL		881.25

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	51.79	198.79	546.96	451.17	1,248.71*	1,492.88
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	187.50	160.80	532.95	881.25	98.42
3	Recoveries Pointed Out at the instance of Audit	0	3.03	61.59	0	64.62	7.04
4	Recoveries	0	0	0	0	0	0

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
	Accepted/ Established at the instance of Audit						
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	0

* The amount serial No 1 in column "total 2014-15" is the sum of expenditure and receipts audited, whereas the total expenditure for the year 2014-15 was Rs 701.75million

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.	279.12
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
3	Accounting errors (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 statement.	0
4	Quantification of weaknesses of internal controls systems	470.94
5	Recoveries and overpayments, representing cases of established overpayment of misappropriation of public money.	0
6	Non-production of record.	0
7	Others, including cases of accidents, negligence etc.	131.19
	Total	881.25

Table 5: Cost-Benefit

(Rs in million)

Sr No	Description	Amount
1	Outlays Audited(Items 1 of Table3)	1,248.71
2	Expenditure on Audit	1.60
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT ATTOCK

1.1.1 Introduction

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

- i. To prepare spatial plans for the Tehsil 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, commercial 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 fees, 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 Tehsil 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 six TMAs of District Attock was Rs 957.24 million including salary component of Rs 423.31 million, non salary component of Rs 247.88 million and development component of Rs 286.05 million. Expenditure against salary component was Rs 364.23 million, non salary component was Rs 205.95 million and development component was Rs 206.09 million. Overall saving was Rs 180.97 million which was 18.91% of total budget.

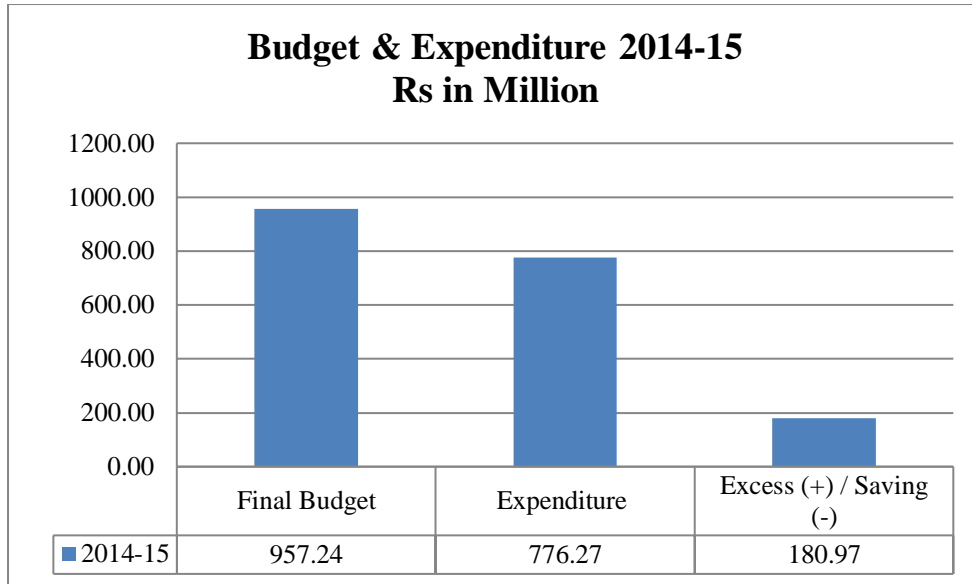
(Amount in million)

Financial Year 2014-15	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	423.31	364.23	59.08	13.96
Non-salary	247.88	205.95	41.93	16.92
Development	286.05	206.09	79.95	27.95
Total	957.24	776.27	180.97	18.91

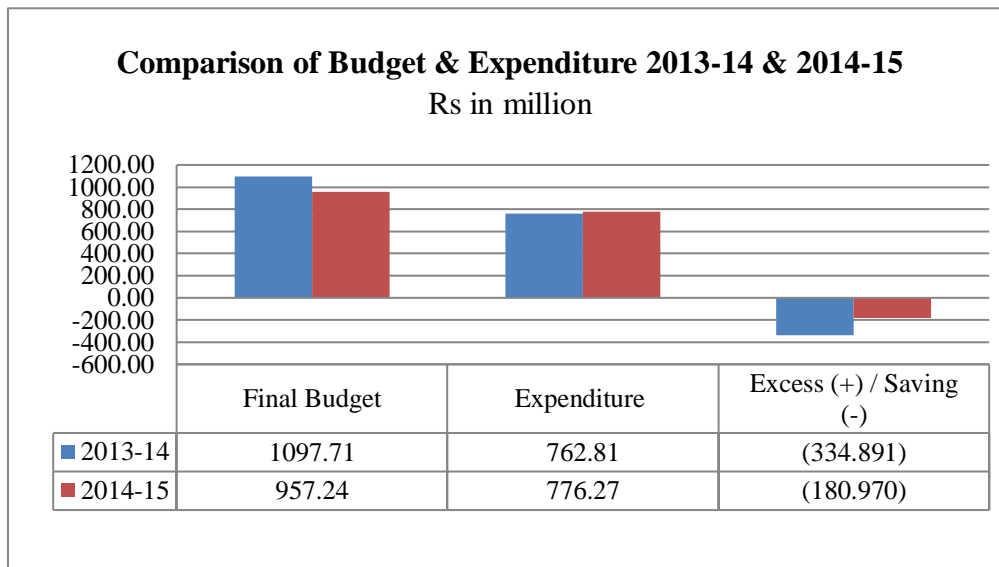
The budget outlays of Rs 813.54 million of five TMAs of District Attock includes PFC award of Rs 233.65 million whereas total expenditure incurred by the TMAs during 2014-15 was Rs 701.74 million with a saving of Rs 111.79 million (detailed below).

(Rs in million)

Name of TMAs	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Saving	%age of Saving
	Own receipt including OB	PFC award	Total Receipts				
TMA Attock	131.57	73.84	205.41	252.90	202.22	50.68	20.04
TMA Jand	23.82	41.00	64.82	106.49	89.42	17.07	16.03
TMA Hassan Abdal	65.04	33.77	98.81	192.40	188.06	4.34	2.26
TMA Hazro	80.50	45.94	126.44	131.33	91.62	39.71	30.24
TMA Pindigheb	49.91	39.10	89.01	130.43	130.43	0.00	0.00
Total	350.84	233.65	584.49	813.54	701.75	111.80	13.74



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



There were 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	1,097.71	762.81	334.89	30.51
2014-15	957.24	776.27	180.97	18.91

The justification of saving when the development schemes have 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 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 the Governor of the Punjab.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	29	Not convened
2	2012-13	9	Not convened
3	2013-14	25	Not convened
4	2014-15	9	Not convened

1.2. TEHSIL MUNICIPAL ADMINISTRATION ATTOCK

1.2.1 Irregularity and Non-compliance

1.2.1.1 Non-submission of completion reports of development projects – Rs 48.81 million

Rule 2.115 (1) of B&R Codes 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 B&R Codes 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 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”.

TMA Attock executed different projects during Financial Year 2014-15 and paid Rs 48.81 million but the completion reports were not submitted by the subordinate offices to Tehsil Development Committee (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 48.81 million could not be authenticated, as detailed in **Annex-C**.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 48.81 million was paid 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 and early submission of Completion reports under intimation to Audit.

[AIR Para No.01]

1.2.1.3 Irregular expenditure without advertisement–Rs 4.21 million

Rule 12(1) & (2) Punjab Procurement Rules 2014 provides that Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements over rupees two million, these 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.

TMA Attock incurred expenditure of Rs 4.21 million during Financial Year 2014-15, without calling tenders through advertisement in violation of Punjab procurement Rules, 2014 as detailed below.

(Rs in million)		
Sr. No	Description	Amount
1	Repair/maintenance of Park	1.419
2	Exhibition & Fair	1.750
3	Purchase of Street lights	0.396
4	Other	0.104
5	Ramzan Bazar	0.546
	Total	4.21

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

[AIR Para No.03]

1.2.2 Internal Controls Weakness

1.2.2.1 Loss to Local Government on account of water charges –Rs 50.74 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 the audit of TMA Attock, for the year 2014-15, it was noticed that water supply schemes were being operated on loss basis. Total expenditure of Rs 60.810 million was incurred on water supply schemes against the income of Rs 11.060 million which resulted in loss to local Government for Rs 50.749 million as detailed below.

(Rs in million)

Financial Year	Expenditures		Actual Receipts		Loss Amount
	Description	Amount	Description	Amount	
2014-15	Contingent charges of Water supply branch	37.231	Water Rate Arrears	3.878	
	Pay & Allowances	24.578	Current Charges Commercial + Domestic	7.182	
Total		61.80		11.06	50.74

Audit holds that due to poor internal controls and mismanagement, amount of Rs 50.749 million was irregularly paid 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 under intimation to Audit.

[AIR Para No.08]

1.2.2.2 Non-reconciliation of TTIP receipt with revenue department- Rs 32.12 million

As per letter No.SO Tax(LG)2-46/08(PI) Govt. of the Punjab, Local Govt. & Community Development, Department Lahore, dated 30th June, 2010 and reminder dated 20th Feb,2011, Collection of Tax on Transfer of Immovable Property by TMAs will be through bank challan and recovery of TTIP shall be reconciled with the Revenue Department 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, it was observed that TMA Attock collected an amount of Rs 32.12 million on account of TTIP during Financial Year 2014-15 but did not reconcile the collection with Revenue Department on daily basis.

Audit holds that due to poor internal controls and mismanagement, receipt of Rs 32.12 million was not reconciled resulting in non verification of 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 regularization besides fixing responsibility against the person(s) at fault and early reconciliation of receipts under intimation to Audit.

[AIR Para No.09]

1.2.2.3 Short-recovery of water rates and rent of shops-Rs 15.93 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.

During scrutiny of demand and collection register and deposit challans of TMA Attock for the year 2014-15, it was observed that TMA did not make efforts to recover outstanding dues which resulted into short realization of Rs 15.93 million during period under audit as detailed below.

(Rs in million)

AIR Para No	Year	Receipt Heads	Budgeted Receipts	Actual Receipts	Short Recovery
10	2014-15	Water rate charges	13.985	7.182	6.803
		Water rate Arrears	12.193	3.878	8.315
07		Rent of shops (under court course)	0.441	0.000	0.441

AIR Para No	Year	Receipt Heads	Budgeted Receipts	Actual Receipts	Short Recovery
		Rent of khokhaa	0.200	0.000	0.200
		Rent of shops	0.171	0.000	0.171
		Total	26.99	11.06	15.93

Audit holds that due to poor internal controls and mismanagement, amount of Rs 15.931 million was 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 Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para Nos.10, 7]

1.2.2.4 Loss of revenue due to less realization of UIP Tax- Rs 4.52 million

According to Rule 76 of PDG & 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”. Further, according to rule 4.1 of PFR Volume-I, “the departmental controlling officer should see that all sums due to government are regularly received and checked against demand and the same are paid into government treasury”.

During audit of TMA Attock, it was noticed that income target was fixed as Rs 30.000 million on account of Urban Immovable Property Tax during 2014-15, but department collected an amount of Rs 25.48 million resulting in short realization of receipt Rs 4.52 million

Audit holds that due to poor internal controls and financial mismanagement, the revenue was less realized causing shortfall of Rs 4.52 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 recovery under intimation to Audit. [AIR Para No.11]

1.2.3 Performance

- 1.2.3.1 (i) Delay in completion of works - Rs 9.00 million
(ii) Non-imposition of penalty - Rs 0.87 million

According to Clause 7 read with 37 & 39 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 programs of work approved by the Engineer in-charge. If the contractor did not complete the work within the stipulated time, he would be penalized up to 10% of the cost. The contractor at his own expense will inspect and examine the site and surroundings and collect all information and satisfy himself about the nature of ground and climatic condition, availability of labour, material and water as well as electric power, transportation facility etc. and subsequently, department will not assume the responsibility.

TMA Attock allotted different works amounting to Rs 9.00 million to different contractors during the period from July 2014 to June 2015 but the works could not be completed within stipulated time and remained incomplete. In some cases, in spite of time extension, contractors failed to complete the work within extended period of time. The contractors neither applied for time extension nor penalty was imposed @ 10% on account of delay in completion of work. This resulted in non-recovery of penalty of Rs 0.900 million as detailed below.

(Rs in million)

Sr. No	Name of Scheme	Amount	Date of Work Order	Date of Completion	Total Payment	10% Penalty
1	Construction of Jinaz Gah Village Boota Attock	5.00	02.02.2015	WIP	4.975	0.500
2	Const. Of Street & Drains /Sewerage lines/Culvert/Water Supply pipe Lines UC-2 Attock City	4.00	02.02.2015	WIP	3.780	0.400
	Total	9.00			8.75	0.90

Audit is of the view that due to weak managerial controls, engineering staff were unable to get the work done from contractors 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 and fixing responsibility against the person(s) at fault besides recovery of penalty and early completion of works under intimation to Audit.

[AIR Para No.02]

**1.3 TEHSIL MUNICIPAL ADMINISTRATION
HASSAN ABDAL**

1.3.1 Irregularity and Non-compliance

1.3.1.1 Irregular expenditure without preparing and approval of PC-I – Rs 9.59 million

As per rule 4 read with rule 7 of the PDG & TMA (Works) Rules, 2003, “works costing below Rs 0.500 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 & above and PC-I should be prepared and approved by the Competent Authority”.

During audit of TMA Hassnabdal, it was observed that the works valuing Rs 9.59 million having Admin Approval of more than Rs0.500 million and above were prepared and approved irregularly on the basis of cost estimates instead of PC-I during the period under audit as detailed below.

(Rs in million)

Sr. No.	Name of Scheme	Agreement Amount
1	Const Of Street Irshad Shah/Mama Nawaz /Zulfiqar Shah, Irshad Nagar	6.66
2	Renovation & Repairing Of TMA Hall HassanAbdal	0.60
3	Const. of Nullah & Slabs on existing Nullah	0.86
4	Providing & Laying of PVC Pipe Line Moh Islam Pura	0.94
5	Const Of Streets/Drains Village Bhallar Jogi	0.53
	Total	9.59

Audit holds that due to poor internal controls and mismanagement, schemes valuing Rs 9.594 million were executed without preparing and approval of PC-I, 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 for fixing responsibility against the person(s) at fault besides regularization under intimation to Audit.

[AIR Para No.01]

1.3.1.2 Irregular expenditure without advertisement - Rs 2.90 million

Rule 12(1) & (2) of Punjab Procurement Rules 2014 provides that “Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements over rupees two million, these 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".

TMA Hassanabdal incurred expenditure of Rs 2.90 million during Financial Years 2013-15, without calling tenders through advertisement as required under Punjab Procurement Rules, 2014 as detailed below.

(Rs in million)

Sr. No	Firm Name	Financial Year	Description	Amount
1	ABN System	2014-15	Purchase of misc item for Ramzan Bazar	1.263
2		2013-14	Purchase of misc item for Ramzan Bazar	1.638
			Total	2.90

Audit is of the view that due to weak internal controls, TMA made procurement without advertisement.

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.05]

1.3.1.3 Non-rescinding contracts of works due to extra ordinary delay - Rs 1.19 million

According to Clause 39(a) 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". Further, as per Clause 60 &61 of the Contract Agreement (PEC approved), "in every case in which contract should be rescinded under clause 60 and in the opinion of the engineer-in-charge such work should be done at the risk and expense of the contractor and the work shall be executed out of his hand and given to another contractor".

Scrutiny of development schemes files of TMA Hassanabdal revealed that in following cases, different Schemes were approved for Rs 1.19 million. After lapse of long period, neither the work was completed by the Contractor nor any

penal action taken by the department against these contactors. The works were neither rescinded nor the contractors declared defaulter under clause 60 & 61 of the contract agreement. Security deposits of the contractors were also required to be forfeited. Detail is given as under.

(Rs in million)

Sr. No.	Name of Scheme	TS Amount	Amount Paid	Balance work
1	Const. of Nullaah Pathar Garh Road Hassanabdal	0.855	0.518	0.337
2	Const. of Nullah & Slabs on existing Nullah	0.336	0	0
Total:-		1.19	0.51	0.33

Audit holds that due to poor internal controls and mismanagement, works of schemes costing Rs 1.191 million were not completed.

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 responsibility be fixed against persons at fault besides appropriate action against defaulting contractors under intimation to Audit.

[AIR Para No.02]

1.3.2 Internal Controls Weakness

1.3.2.1 Loss to Local Government on account of water charges – Rs 42.73 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 the audit of TMA Hassanabdal, for the year 2013-15, it was noticed that water supply schemes were being operated on loss basis. Total expenditure of Rs 57.34 million was incurred on water supply schemes against the income of Rs 14.60 million which resulted in loss to local Government for Rs 42.73 million as detailed at **Annex-D**.

Audit holds that due to weak internal controls and mismanagement, TMA sustained loss of Rs 42.73 million on account of water supply 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 fixing responsibility against the person(s) at fault besides recovery of loss under intimation to Audit

[AIR Para No.09]

1.3.2.2 Departmental figures not matched with annual account- Rs23.31 million

Rule 78 of TMA (Budget) Rules, 2003 states that (1) The Collecting Officers shall reconcile his figures (receipts) with the record maintained by the Accounts Officer by the 10th day of the month following the month to which the statement relates. Further, Rule 67 (2)(ii) & (3) TMA Budget Rules, 2003 states that Upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month. The respective Head of Offices, Drawing and Disbursing Officer (DDO) and the Account Officer shall be jointly responsible for reconciling any differences and for correcting misclassifications or any other errors.

Audit of TMA Hassanabdal revealed that figures of receipts and expenditure provided by the branches of TMA were not matched with the figures incorporated in Annual Accounts 2013-14 compiled by the Tehsil Accounts Officer. This resulted in a difference of Rs 23.31 million as detailed below.

(Rs in million)

Head	Departmental Figure	Figures in Annual Account	Difference
Pay and allowances (TOF)2013-14	9.165	9.225	0.060
Total Receipts	110.783	88.699	22.084
Current Expenditure	98.555	97.792	0.763
Development Expenditure	2.720	2.609	0.111
Closing Balance	9.508	9.809	0.301
Total			23.31

Audit holds that due to weak internal controls and negligence, the figures were not 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 early reconciliation under intimation to Audit.

[AIR Para No.16]

1.3.2.3 Short recovery of Government receipts - Rs 20.53 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.

During scrutiny of demand and collection register and deposit challans of TMA Hassanabdal for the years 2013-15, it was observed that TMA did not make efforts to recover outstanding amounts under different head of receipts which resulted in short realization of Rs 20.53 million during period under audit as detail at **Annex-E**.

Audit holds that due to weak internal controls and mismanagement, amount of Rs 20.53 million was not recovered on account of water rate Arrears.

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 early recovery of arrears under intimation to Audit.

[AIR Para Nos.4, 8, 10]

1.3.2.4 Non-submission of completion reports of development projects - Rs 5.39 million

Rule 2.115 (1) of B&R Codes 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 B&R Codes 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 supervise the work from time to time during the periods of its execution”

TMA Hassanabdal executed the following projects during Financial Years 2013-14 & 2014-15 and paid Rs 5.39 million but the Completion reports were not submitted by the subordinate offices to TDC and TMO in spite of status of works given as “Final” in the record. It was required under rules that 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 following development projects/schemes and incurring of expenditure for Rs 5.39 million could not be authenticated as detailed at **Annex-F**.

Audit holds that due to weak internal controls and mismanagement, amount of Rs 5.393 million was incurred without submitting Completion reports of development project.

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 submission of Completion reports under intimation to Audit.

[AIR Para

No.03]

1.3.2.5 Non-verification of GST & non-submission of monthly sales tax returns -Rs 1.63 million

As per provisions of Sales Tax Special Procedure (withholding) Rules, 2007 promulgated vide SRO 660(1)2007 dated 30.06.2007, every withholding Agent is legally obliged to submit monthly returns/statement in respect of withheld amount of sales tax. Further, according to the (Central Board of Revenue (Revenue Wing), Islamabad letter No.4(47)STB/98 (Volume-I) dated 4th August, 2001) “the purchasing departments / organizations may forward an intimation together with copies of sales tax invoices to the concerned Collectorate of Sales Tax for the purpose of verification of deposits of tax by the suppliers”.

Audit of the accounts of TMA Hasanabdal revealed neither monthly sales tax return of deducted sales tax was submitted to Sales tax department nor verification of paid GST of Rs 1.63 million during Financial Years 2013-14 & 2014-15 from Sales Tax Collectorate was carried out as detailed at **Annex-G**.

Audit holds that due to weak internal controls and mismanagement, neither monthly sales tax return was submitted nor deposit of sales tax was got verified from the Sales Tax Collectorate.

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 submission of monthly returns and verification of paid GST from Sales Tax Collectorate under intimation to Audit

[AIR Para Nos.07 & 14]

1.4 TEHSIL MUNICIPAL ADMINISTRATIONJAND

1.4.1 Irregularity and Non-compliance

1.4.1.1 Un-lawful construction without approval of Map, Non-recovery of map & commercialization fee- Rs 10.12 million

According to Building bye-laws of TMA Jand, "TO (P&C) is personally responsible to approve or reject MAP within 60 days of receipt of application with due fee, otherwise it will be considered as approved. TO (P&C) can reject MAP although on complaint, Tehsil Nazim/ Administrator will hear the appeal, whose decisions will be final.

During audit of TMA Jand for the Financial Year 2014-15, it was observed that TO (P&C) did not collect commercialization and building fee from Punjab College, Jand Branch. On physical inspection of the building, it was observed that (Double stories Building) was near to completion stage without approval of Map from TMA. The building was situated on Kohat Rawalpindi Road and the detail of fee due was as under.

(Rs in million)

Total Area in Marlas	Valuation according to Prescribed rates	Commercialization Fee @ 20%	Building Fee Rs 500/ Marla	Total Fee Due
318ft (Length) 233ft (Width) Total area 273 Marla	Rs 185,000 per Marla (Rs 273 @ 185,000= Rs 50.505 million)	(Rs 50.505 @ 20%) Rs 10.101 million	(40 @ 500) Rs 20,000	10.12

Due to weak internal controls and poor financial management, construction was started without approval of MAP and commercialization fee was 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 for legal action against unlawful construction and stresses for recovery of amount from Mr. Ghulam Haider Malik (Applicant) under intimation to audit besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.01]

1.4.1.2 Irregular / doubtful consumption of POL - Rs 1.57 million

Rule 49 Appendix 14 of PFR Volume-II states (i) to (vii), “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 Annexure 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 T.S should be approved by Competent Authority”.

TMO Jand incurred a sum of Rs 1.57 million on account of POL charges of sanitation vehicles. Scrutiny of record revealed that TMA Jand 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 used to remove the solid waste during 2014-15 in violation of the rules *ibid*.

Following lapses were also noticed:

1. Oil, break oil, mobile oil were being changed without observing distance/ milage covered.
2. There was no meter reading at all
3. There was no record of replacement of spare parts
4. The route of the tractors/rikshaw was not defined
5. History sheet i.e model no., manufacturer, book value etc was not available.
6. Average consumption certificate / fitness certificate were not obtained from the Motor Vehicle Examiner. Replacement of spare parts was also not on record.

Audit is of the view that Non fulfilment of Codal formalities may result in misuse of POL amounting to Rs 1.57 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.05]

**1.4.1.3 Irregular & unauthorized change in scope of work-Rs1.85 million
Overpayment on account of excess work– Rs0.29million**

According to para 1(iii) of Finance Department’s letter No.FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59, 2.88 & 2.89 of Buildings & Roads Code, “during the execution of work, Divisional Officers are strictly prohibited from making or permitting any material deviations from any sanctioned design without specific authority. Neither the specification nor the quantity of different items / any additional item scheduled / Non-scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the Competent Authority who has issued Technical Sanction. Such Authority will record reasons if any. In case of material structural alterations, though not necessarily involving an increased outlay, orders of original sanctioning authority should be obtained. A revised estimate should be submitted for Technical Sanction, should the alterations involve any substantial change in the cost of work. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may be”.

TMO Jand executed the scheme mentioned below with estimated cost of Rs 1.850 million during the year 2014-15. Scope of work of the scheme was changed without obtaining prior approval of the authorities / sponsoring agencies. This resulted in un-justified change in scope of work without approval of excess work of Rs 0.29 million as detailed below.

(Rs in million)

Name of Work	Work Order	Items	Original as per TS	Executed	Deviation	Excess Amount
Construction of rasta from berf khana to Bhandar ph-II	1.851	Earth work Cft	10,048	13,267	3,219	0.011
		PCC(1:7:20)Cft	5,348	6,389	1,041	0.076
		PCC(1:2:4)Cft	8,104	9,286	1,182	0.206
Total						0.29

Audit is of the view that due to weak managerial discipline, work was executed without observing the original scope of work resulting in over payment of Rs 0.293 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 fixing responsibility against the person(s) at fault, besides regularization and recovery of overpayment under intimation to Audit.

[AIR Para No.11]

1.4.2 Internal Controls Weakness

1.4.2.1 Non-reconciliation of receipts - Rs 11.44 million Difference in receipts figures - Rs 0.42 million

Rule 78 of PDG & TMA(Budget) Rules, 2003 states that (1) & (2) “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 relate. 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 Tehsil Municipal Officer Jand revealed that receipt figures provided by the different branches of TMA did not match with the figures incorporated in Annual Accounts 2014-15 compiled by the Tehsil Accounts Officer. This resulted in difference of Rs 0.42 million as detailed at **Annex-H**.

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

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.06]

1.4.2.2 Non-reconciliation of receipts with bank - Rs 2.86 million

According to para 6.3.4.1 of Accounting Policies and Procedures Manual chapter Bank Reconciliation “A monthly reconciliation with bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities . According to Para 5 of Local government Accounts Manual, the cash balance of each local account must reconcile with the Bank on daily and Monthly Basis.

During scrutiny of record of TMA Jand, it was observed that receipts under different heads amounting to Rs 2.86 million were not reconciled with the Bank during 2014-15. In absence of statutory reconciliation, transactions amounting to Rs 2.86 million of TMA could not be verified as detailed at **Annex-I**.

Audit holds that due to weak internal controls, the figures of receipts were not reconciled with the 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 person(s) at fault besides early reconciliation under intimation to audit.

[AIR Para No.08]

1.4.2.3 Non-recovery on account of arrears– Rs1.57 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 Jand realized only amount of Rs 0.78 million against the total recoverable amount of Rs 2.35 million on account of outstanding water charges and rent of shops. This resulted in less recovery of Rs 1.57 million as detailed below.

(Rs in million)				
AIR Para No	Name of Scheme	Recoverable	Recovered	Outstanding
07	Water Rate arrear	1.029	0.230	0.799
	Water Rate Current	0.825	0.355	0.470
04	Rent of shops	0.500	0.201	0.299
	Total	2.35	0.78	1.57

Audit holds that due to weak internal controls, the outstanding amount was not collected. Government sustained loss of Rs 1.568 million due to less realization of 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 recovery under intimation to Audit.

[AIR Para Nos.04, 07]

1.4.2.4 Non-recovery of advertising fee from the defaulters - Rs 1.28 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. According to Rule 25 (1) of Punjab Local Government (Auction & Collection) Rules 2003, the contractor shall provide at least two sureties or bank guarantee equal to the amount of contract. According to the Rule 25 (b) of Punjab Local Government (Auction of Collecting Rights) Rules 2003, the Local Government shall be entitled to recover all dues from the sureties and guarantor in case of default on the part of the contractor due to any reason whatsoever. All costs and consequential costs of legal proceedings shall also be recovered from them.

On scrutiny of annual accounts of TMO Jand for Financial Year 2014-15, it was noticed that a sum of Rs 1.28 million was not recovered from the defaulting contractor who did not pay the value of contract for collection of advertising fee in spite of completion of contract period. Neither the concrete steps were taken against the defaulting contractor to recover the government dues nor the concerned department made any effort to recover the amount from guarantor of the contractor. Moreover, the detail of arrear was also not provided to audit.

Due to weak internal controls and weak financial management, arrears of advertising fee were not recovered from the defaulters.

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 besides recovery of Rs 1.28 million under intimation to Audit.

[AIR Para No.03]

**1.4.2.5 Loss to Government Due to non-recovery of misc., arrears-
Rs 1.19 million**

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

TMA Jand prepared budget estimates for the Financial Year 2014-15 which showed income recoverable under heads mentioned in the below table for Rs 1.197 million during 2014-15. Neither the details of arrears of following heads were provided nor any recovery made during the period under audit. Non recovery of government dues resulted in loss to TMA as detailed below.

(Rs in million)

Head	Arrear show in annual accounts 2014-15	Revised 2013-14	Recovered
Misc Arrears	1.046	0	0
Arrears of license fee	0.151	0	0
Total	1.19		

Audit holds that due to weak internal controls, the amount was not recovered. Government sustained loss of Rs 1.19 million due to less realization of arrears.

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.10]

1.4.3 Performance
1.4.3.1 Delay in completion of works -Rs 6.97 million
Non-imposition of penalty-Rs 0.69 million

According to Clause 7 read with 37 & 39 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 programs of work approved by the Engineer-in-charge. If the contractor did not complete the work within the stipulated time, he would be penalized up to 10% of the cost .The contractor at his own expense will inspect and examine the site and surroundings and collect all information and satisfy himself about the nature of ground and climatic condition, availability of labour, material and water as well as electric power, transportation facility etc. and subsequently, department will not assume the responsibility.

TMO Jand allotted works worth Rs 6.97 million to different contractors during 2014-15 but the following works could not be completed within stipulated time (in 03 months) and remained incomplete. The contractors neither applied for time extension nor penalty was imposed @ 10% of cost of agreement due to delay in completion of works. This resulted in non-recovery of penalty of Rs 0.69 million as detailed **Annex-J**.

Audit is of the view that due to weak managerial controls, 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 fixing responsibility against the person(s) at fault, besides recovery of penalty and early completion of work under intimation to Audit.

[AIR Para No.13]

1.5 TEHSIL MUNICIPAL ADMINISTRATION PINDIGHEB

1.5.1 Irregularity and Non-compliance

1.5.1.1 Irregular execution of development schemes – Rs 66.89 million

As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27.03.1990 “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 T.S Estimate, should be mentioned in the notice of press advertisement”.

Scrutiny of the accounts of TMA Pindigheb revealed that for the execution of 212 development schemes valuing Rs 66.89 million, no TS Estimate number, was provided in the press advertisement. Therefore, in the absence of such codal formality, it was shown that work was started without prior technical sanction of the Estimates by the Competent Authority. Therefore payment made on this account was irregular as detail given at **Annex-K**

Audit is of the view that due to weak managerial discipline, work was executed without observing 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 for lapses and negligence against the person(s) at fault.

[AIR Para No.05]

1.5.1.2 Non-earmarking in the budget for utilization through Citizen Community Boards - Rs 19.96 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 authorized schedule of expenditure for the Financial Years 2013-15 revealed that TMA Pindigheb did not earmark 25% of Development Budget amounting to Rs 19.96 million for execution of development schemes through Citizen Community Boards in violation of above provisions of law as detailed below.

(Rs in million)

Period	Development Budget	25 % Allocation required
2013-14	51.154	12.788
2014-15	28.695	7.174
Total	79.84	19.96

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 besides fixing responsibility against the person(s) at fault for non-earmarking and non utilization of funds through CCB schemes under intimation to Audit.

[AIR Para No.07]

1.5.1.3 Irregular expenditure on Ramzan Bazars and Youth Festival - Rs 1.39 million

According to the Rule 10 of PPRA, 2014 “ (1)& (2) 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 of ibid (1) 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 Pindigheb incurred an expenditure amounting to Rs 1.39 million on account of “Holding of Ramzan Bazars” & Youth Festival during Financial Years 2013-15. It was noticed that for Ramzan Bazar of 2014-15, tender notice was published in daily Jang dated 11.06.2013 having response time of 6 days in

violation of Punjab Procurement Rules, 2014. In case of Youth Festival during financial year 2013-14, procurement amounting to Rs 0.530 million was made without calling of tenders in violation of Punjab Procurement Rules, 2014. In case of both events, all quotations were received from non GST registered firms and procurements were made from M/s New Shahzeb Tent Service and M/s Marshal Infracore Pindigheb in violation of rules. Furthermore, it was noticed that neither supplier was shortlisted/ prequalified for said procurement of services nor specifications were mentioned in tender notice. Scrutiny of invoices revealed that payment was made against the lump sum bill instead of having provided breakup of services.

Moreover, it was noticed that Procurement Committee for the procurements for “Ramzan Bazar” was notified by the LG & CD Department, Govt. of the Punjab vide No.(LG)2-2/2011 dated 09.08.2011 comprising the members 1. Administrator, 2. TMO, 3. TO (Finance), 4. Tehsil Accounts Officer but Tehsil Accounts officer was reluctant to sign on procurements without recording of grievances/reservations. This resulted in irregular procurement amounting to Rs 0.866 million. The detail and nature of irregular procurements valuing Rs 1.396 million is given below.

(Rs in million)

Period	Nature of Expenditure	Vendor	Amount
2014-15	Procurement Charges of Tent Service	Sabco Advance Business Co	0.866
2013-14	Youth Festival procurements (sports goods etc)	Marshal Infracore	0.530
		Total	1.39

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 person(s) at fault for irregular expenditure under intimation to Audit.

[AIR Para No.01]

1.5.1.4 Irregular execution of PCC in violation of specifications – Rs 1.15 million

According to the Public Health Department 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 1:6:12 is specified in the bed of PCC in streets & roads”.

Scrutiny of accounts of TMA Pindigheb revealed that in different schemes of the construction of PCC streets, 15,705 cft of PCC having specifications 1:7:20 was executed in the bed, in violation of the notified specifications, resulting in irregular expenditure valuing Rs 1.15 million as detailed at **Annex-L**.

Audit is of the view that due to weak managerial discipline, work was executed without following specifications.

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

[AIR Para No.02]

1.5.2 Internal Controls Weakness

1.5.2.1 Irregular budget estimate causing shortfall - Rs 8.31 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.

During scrutiny of Annual Budget of Tehsil Municipal Administration Pindigheb for the years 2013-15 following omissions were observed:

- i) The budget estimate for the years 2013-15 were not prepared on the prescribed forms as required under the Punjab Local Govt. (Budget) rules 2003.
- ii). The Budget call letters were not served with the budget as required under rule II *ibid*.
- iii). In line with rule-14 (2) *ibid*, draft budget was not prepared in the month of April.
- iv). The statement of outstanding liabilities was also not prepared on form BDO-5 as required under rule 24, *ibid*.
- v). 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 included Annual Development Programme was not processed in accordance with rule 31 *ibid*.
- vi). The performance targets along with the financial figures in the Budget estimate for the years 2013-15 were not provided as required under rule 94 of PDG & TMA (Budget) Rules 2003.
- vii). 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.
- viii) During examination of 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 estimate for the years 2013-15.
- ix) 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 year 2013-15 was less than budget targets as detailed at **Annex-M**.

TMA functionaries had been deliberately reducing the income target at the time of revision of the budget in order to conceal the shortfall of income being less than budget targets.

Audit is of the view that due to weak internal controls and financial mismanagement, shortfall accrued.

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

[AIR Para No.04]

1.5.2.2 Less-recovery on account of water rate charges – Rs 2.12 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 Pindigheb realized only Rs 1.39 million against the total recoverable amount of Rs 3.51 million on account of water rate charges. This resulted in less recovery of Rs 2.12 million up to 30.06.2015

Audit is of the view that due to weak internal controls and financial mismanagement, recovery was not made.

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

[AIR Para No.03]

1.5.3 Performance

1.5.3.1 Delay in completion of development schemes – Rs 1.95 million Non-imposition of penalty- Rs 0.19 million

According to Clause 39(a) of contract agreement “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contract. The work shall throughout the stipulated period of contract be proceeded with all due diligence in accordance with program of work approved by the Engineer in-charge. Further, according to Clause 39 read with Clause 37 of Contract 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 for extension in time limit within one month before the expiry of scheduled time of completion. In addition, Rule 2.76 of West Pakistan Buildings and Roads Code stipulates that “When sanction to an estimate has been obtained, the Divisional Officer or other Buildings and Roads Department Officer concerned should commit the matter to the Revenue Officer who will take the land under the Land Acquisition Act, or for its acquisition by private negotiations subject to the instructions of the Board of Revenue as contained in financial Commissioners standing orders. Furthermore, para 2.85 of B&R Code provides that No work should be commenced on land which has not been duly made over by the responsible civil officers.

Scrutiny of the accounts of TMA Pindigheb revealed that nine development schemes valuing Rs 1.95 million were executed during 2013-15 but said schemes were found still incomplete and penalty @ 10% of value of contract, amounting to Rs 0.195 million was not imposed as detailed at **Annex-N**.

It was replied that schemes were delayed due to having site disputes. 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 and management was responsible to handover the land free from any dispute before commencement of tender proceedings for award of work.

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 of penalty and expeditious completion of schemes under intimation to Audit.

[AIR Para No.08]

1.6 TEHSIL MUNICIPAL ADMINISTRATION HAZRO

1.6.1 Irregularity and non-compliance

1.6.1.1 Non submission of completion reports of development projects -Rs 9.07 million

Para 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”. 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. Rule 38 of TMA (Budget) Rules 2005 states that 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. Rule 7 of TMA Budget Rules 2005 Part-III Principle of budgeting (ii) The budget authorized by the Tehsil Council is valid for one financial year and cannot be carried forward to the next year”.

TMO Hazro executed the following projects during 2013-14 & 2014-15 and paid an amount of Rs 9.07 million but the completion reports were not submitted by the subordinate offices to TDC/DDC 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 9.07 million could not be authenticated as detailed at **Annex-O**.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 9.075 million was paid 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 Inquiry and fixing responsibility against the person(s) at fault besides early production of Completion reports under intimation to Audit.

[AIR Para No.20]

1.6.1.2 Irregular expenditure without PCC Lab Test Report - Rs 8.56 million

As per condition No.6 of the agreement, the contractor will perform the laboratory test on his own costs if required and considered essential by the Municipal In charge.

During audit of TMA Hazro District Attock for the period 2013-14 & 2014-15, it was observed that the different works valuing Rs 12.10 million were allotted to different contractors. Scrutiny of the record revealed that payment had been made to contractors without lab test reports resulting in irregular expenditure of Rs 8.56 million as detailed at **Annex-P**.

Audit is of the view that due to weak managerial controls, the payment of PCC was made without performing cubic test to check the concrete workability.

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 carrying out PCC test besides fixing responsibility against persons at fault under intimation to Audit.

[AIR Para No.10]

1.6.1.3 Irregular execution of work - Rs 2.15 million

According to para 1(iii) of Finance Department's letter No. FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59, 2.88& 2.89 of Buildings & Roads Code, during the execution of work, Divisional Officers are strictly prohibited from making or permitting any material deviations from any sanctioned design without specific authority. Neither the specification nor the quantity of different items / any additional item scheduled / Non-scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the Competent Authority who has issued Technical Sanction. Such Authority will record reasons if any. In case of material structural alterations, though not necessarily involving an increased outlay, orders of original sanctioning authority should be obtained. A revised estimate should be submitted for Technical Sanction, should the alterations involve any substantial change in the cost of work. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior

authority and dealt with as the case may be. Para 2.115 (1) of B&R Codes states that “a detailed Completion Report or a completion statement must be prepared on the completion of works”.

TMA Hazro, awarded works for “construction of path Motor Way Service Road Shinka” to M/S JSM contractor valuing Rs 2.000 million during 2014-15 which was required to be completed up to 09.04.2015. Scrutiny of record revealed that the work had been enhanced up to Rs 2.15 million. In addition, due payment was Rs 1.31 million but contractor had been paid Rs 1.49 million without approval of revised estimates from Competent authority .The Agreement was also signed without witness and the payment was made without Completion report.

Audit is of the view that due to poor financial management, work was executed and payment was made without observing 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 for regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.16]

1.6.1.4 Irregular execution of works without approved design & drawing - Rs 2.00 million

According to para 2.82 of B&R Code, It is a fundamental rule that no work shall be commenced unless a properly detailed design has been sanctioned. In addition, para 1.59 ibid provides that Divisional Officers are strictly prohibited from commencing the construction of any works or expending public funds by making or permitting any material deviations from any sanctioned design in the course of execution without specific authority. Furthermore, Clause 11 of the Contract agreement provides that works be executed in accordance with the specifications and approved drawings.

During audit of TMA Hazro District Attock, it was noticed that work valuing Rs 2.00 million was awarded to contractor Haji Muhammad Afzal during 2014-15. Scrutiny of the record revealed that design of the schemes had not been

approved by the Building Planning and Design Department, resulting in irregular expenditure being without approved design and drawing.

Audit is of the view that due to poor financial management, work was executed and payment was made without approval of design.

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 besides fixing responsibility against the persons at fault under intimation to Audit.

[AIR Para No.15]

1.6.2 Internal Controls Weakness

1.6.2.1 Non-reconciliation of receipts & expenditure by DDO with TAO (Rs 189.59 + Rs 198.60) - Rs 388.19 million

Rule 78(1) of TMA (Budget) Rules, 2003 states that “the Collecting Officers shall reconcile his figures (receipts) with the record maintained by the Accounts Officer by the 10th day of the month following the month to which the statements relate”. Further, rule 67 (2)(ii) & (3) TMA Budget Rules, 2003 states that “upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month. The respective Head of Offices, Drawing and Disbursing Officer (DDO) and the Account Officer shall be jointly responsible for reconciling any differences and for correcting misclassifications or any other errors”.

During audit of TMA Hazro, it was observed that expenditure of Rs 198.60 million had been incurred by DDOs of the TMA Hazro during 2014-15, but neither the income nor expenditure of TO(F) had been reconciled with the annual accounts compiled of by Tehsil Accounts Officer as detailed below.

(Rs in million)

Sr. No	Financial Year	Expenditure. By DDO	Expenditure By TAO	Receipt By TOF	Receipt TAO
1	2013-14	106.984	102.190	98.296	87.665
2	2014-15	91.617	91.077	91.295	102.576
Total		198.60	193.26	189.59	190.24

Audit holds that due to weak internal controls and negligence, the figures were not got reconciled which resulted in unauthentic expenditure & receipt.

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.22]

1.6.2.2 Loss on account of water supply schemes - Rs 10.73 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 Hazro, District Attock for the year 2014-15, it was noticed that water supply schemes were being operated on loss basis. It was noticed that expenditure amounting to Rs 12.424 million had been incurred on water supply during 2013-14 & 2014-15 while water rates recovered/ deposited during the years 2013-14 & 2014-15 were Rs 1.685 million resulting in loss of Rs 10.73 million as detailed at **Annex-Q**.

Audit holds that due to poor internal controls and mismanagement, TMA had sustained loss of Rs 10.73 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 for regularization besides Inquiry and fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.02]

1.6.2.3 Non-reconciliation of PLA by TAO with DAO Attock Resulting in Difference – Rs 6.91million

According to section 17.3.8.1 & 17.3.8.2 of Accounting Policies and Procedures Manual “On a monthly basis the NBP shall send a bank scroll to the AG/AGPR/DAO for the bank account/ PLA that it maintains. Using the information contained in the bank statement the AG/AGPR/DAO shall prepare a reconciliation statement of the reported assignment account/PLA expenditures to the bank balance.

During audit of TMA Hazro, it was observed that closing balance on 30.06.2015 of PLA account was recorded by DAO Rs 24.635 million whereas the TAO recorded Rs 31.546 million which resulted in difference of Rs 6.91 million.

Audit holds that due to weak internal controls and negligence, the figures 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 reconciliation under intimation to Audit.

[AIR Para No.23]

1.6.2.4 Non-deposit of income tax - Rs 2.08 million

According to Section 153 of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 3.5% and 6% (revised 4.5% & 7.5 respectively) on account of supplies and services rendered.

During scrutiny of record of TMA Hazro for the Financial Year 2014-15, it was observed that a sum of various payments valuing Rs 43.179 million was made for development and non-development works and deduction of income tax required at prevailing rate was amounting to Rs 2.948 million. However, scrutiny of cash book revealed that total income tax deposited to Taxation officer income Tax Department was Rs 0.867 million which was less than the due amount of Tax. The difference of Rs 2.08 million was either not deducted from contractors or deducted but not deposited to Income tax department. The deduction of income tax and transfer of the same to the concerned authority could not be verified from record as detailed below.

(Rs in million)

Particular	Amount	Tax Rate	Tax
Non-Salary	9.685	4.50%	0.436
Development	33.494	7.50%	2.512
Total	43.179		2.94
<i>TAX Recovered & deposited</i>			0.86
Difference			2.08

Audit is of the view that due to weak financial management, income tax was not deducted and Govt. sustained a loss of Rs 2.081 million on account of income tax.

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 fixing responsibility for negligence against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.21]

1.6.2.5 Non-deposit of additional performance security - Rs 1.98 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 estimates, amount of the difference i.e. value 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 District Government in public interest along with black listing of firm.

Scrutiny of record of TMA Hazro, revealed that the development works valuing Rs 8.30 million were awarded to different contractors during 2014-15. The contractors quoted the lowest bids i.e. below 5% of the estimated cost of the works. The contractors were bound to produce/ deposit performance security in cash with the department under the rules. Neither the proof of receipt of additional performance security nor its release was found on record. This resulted in non receipt of additional performance security of Rs 1.98 million, as detailed at **Annex-R**.

Audit is of the view that due to negligence and weak managerial controls, addition performance security was not deposited by the contractors.

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 regularizations and fixing responsibility against the persons at fault besides deposit of additional performance security under intimation to Audit.

[AIR Para No.14]

1.6.2.6 Non-recovery of rent of shops - Rs 1.16 million

According to Section 118(2) of PLGO, 2001, failure to pay any tax and other money claimable under the Ordinance shall be an offence and arrears shall be recovered as arrear of land revenue, According to Rule 76(1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the collecting officer should be ensure that all revenue due is claimed, realized and credited immediately to the Local Govt. fund under proper receipt head.

TMA Hazro District Attock did not recover amount of Rs 1.16 million against the rent of Khokhas, Shops at General Bus Stand and Quaid-e-Azam Plaza Hazro from the following lessee during 2014-15 resulting in short recovery amounting to Rs 1.16 million as detailed at **Annex-S**.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 1.16 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.18]

1.6.2.7 Non-recovery of outstanding rent of shops – Rs 1.09 million

According to Section 118(2) of PLGO, 2001, failure to pay any tax and other money claimable under the Ordinance shall be an offence and arrears shall be recovered as arrear of land revenue. According to Rule 76(1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the collecting officer should be to ensure that all revenue due is claimed, realized and credited immediately to the Local Govt. fund under proper receipt head.

TMA Hazro District Attock did not recover amount of Rs 1.09 million against the rent of shops / khokha from the following lessee during 2014-15 resulting in non recovery of Rs 1.09 million as detailed at **Annex-T**.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 1.093 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]

1.6.3 Performance

1.6.3.1 Non-utilization of development funds- Rs 16.72 million

According to Rule 64(vi) of the TMA Budget Rule, 2003, “the resources of the Govt. should be utilized efficiently & effectively”.

During audit of TMA Hazro, it was found that a sum of Rs 16.72 million was retained under following heads of development account for the year 2014-15 which could be utilized for the welfare of general public on the development schemes but TMA did not spend the funds against the budget allocation to achieve the desirable objectives of socio-economic development as detailed below.

(Rs in million)

Sr. No	Description	Financial Year	Budget	Expenditure	Not Utilized
1	Development	2014-15	35.000	28.370	6.630
2	M&R	2014-15	2.500	1.995	0.505
3	ADP 2013-14 (Liability)	2013-14	9.825	0.237	9.588
			47.32	30.60	16.72

Audit is of the view that due poor managerial controls, funds were not utilized efficiently.

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 non utilization of funds under intimation to Audit.

[AIR Para No.01]

1.6.3.2 (i) Delay in completion of development schemes – Rs 9.90 million

(ii) Non-imposition of penalty – Rs 0.99 million

According to Clause 39(a) of Contract agreement “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contract. The work shall throughout the stipulated period of contract be proceeded with all due diligence in accordance with program of work approved by the Engineer in-charge. Further, according to Clause 39 read with Clause 37 of Contract 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 for extension in time limit within one month before the expiry of scheduled time of completion

TMO Hazro awarded the following works valuing Rs 9.90 million during 2013-14. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor any penalty imposed on the contractors on account of delay. This resulted in non-recovery of penalty of Rs 0.99 million as detailed below.

(Rs in million)

Name of scheme	Date of start	Due Date of completion	Status on 30.06.14	Cost Estimate	Penalty @ 10%
Const. of slaughter House	13.11.2013	05.04.2014	WIP	2.300	0.230
Main Path Village Darya Sharif	08.11.2013	09.04.2014	WIP	4.600	0.460
Const. of Nallah Awan abad	08.11.2013	09.04.2014	WIP	3.000	0.300
Total				9.90	0.99

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

[AIR Para No.11]

1.6.3.3 Non-utilization of CCBs funds - Rs 4.04 million

As envisaged under section 109 and 119 of Punjab Local Government Ordinance, 2001, “the funds allocated for CCBs were required to be expended for public projects”.

During scrutiny of accounts of TMA Hazro District Attock, it was revealed that funds of Rs 4.04 million were laying in account of CCBs to be utilized through committees but same had not been utilized for the benefit of the public. Non utilization of CCBs funds resulted in depriving the general public from the benefits of the CCBs Schemes.

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

[AIR Para No.03]

ANNEXURES

**Annex-A
Part-I**

**Current Audit Year 2015-16
Memorandum for Departmental Accounts Committee**

(Rs in million)

Sr No	Name of TMA	Description	Nature of Para	Amount
1	TMA Attock	Non- Credit of Lapsed Securities to Government Revenue	Non compliance of Rule	0.157
2		Delay in the Approval of Building Plan Causing Loss of Revenue	Poor performance	0.275
3		Irregular Transfer of Funds to PLGB	Non compliance of Rule	2.350
4	TMA Hassnaabdal	Non- Credit of Lapsed Securities to Government Revenue	-do-	0.749
5		Non allocation of 2% Sports Fund from Development Fund	-do-	0.052
6		Non approval of building maps/plans	Poor performance	0.442
7		Non Deduction of Income Tax		0.123
8		Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Internal Controls Weakness	0.000
9		Irregular Payment of Funds to PLGB	Non compliance of Rule	2.148
10	TMA Jand	Unjustified Approval of Map with less open area	-do-	0.000
11		Irregular expenditure on purchases	-do-	0.120
12		Irregular expenditure on procurements	-do-	0.100
13		Un-authentic receipt on account of licence fee due to non conduct of survey of manufacturers, vendors and traders	Poor performance	0.043
14		Less Recovery of Commercialization Fee	Poor performance	0.024
15		Irregular Transfer of Funds to PLGB		0.999
16	TMA Pindigheb	Unlawful Transfer to PLGB	Non compliance of Rule	0.996
17	TMA Hazro	Non clearance of suspense account	-do-	0.815
18		Irregular Procurement of Electric Items & Tentage without Specification and Tender	-do-	0.388
19		Over payment due to Rich Specification	-do-	0.633
20		Irregular Rich Execution	Non compliance	0.142
21		Irregular Transfer of Funds to PLGB	of Rule	1.509

Part-II
[Para 1.1.3]

Memorandum for Departmental Accounts Committee Paras
pertaining to Previous Audit Year 2014-15

(Rs in million)

Sr. No.	Name of Formation	Title of Para	Nature of Para	Amount
1	TMA Attock	Lavish expenditure on lavish inauguration pillars causing loss to Govt.	Irregularity & non compliance	0.713
2		Irregular purchase of main hole covers without approval of Non-schedule rates	-do-	0.198
3		Non-recovery of Income Tax	-do-	0.402
4	TMA Fateh Jang	Non reconciliation of account and non maintenance of cash book DDO	-do-	99.700
5		Difference in Annual account	-do-	2.183
6		Non passing / clearance of building plans and Non recovery of commercialization fee	Performance	0.603
7		Non completing of Civil work Rs 1.475 million and Non-recovery of liquidated damages due to delay in completion of work	Performance	0.160
8	TMA Jand	Non reconciliation of account and none maintenance of cash book DDO	Irregularity & non compliance	99.700
9		Non passing / clearance of building plans and Non recovery of commercialization fee	-do-	0.603
10		Irregular expenditure on account of purchase of sports item	-do-	1.237
11		Non-recovery of liquidated damages due to delay in completion of work	Performance	0.160

Annex-B

TMA's of District Attock
Budget and Expenditure Statement for Financial Years 2014-15

(Amount in Rs)

1. TMA, HASSANABDAL				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	114,655,000	113,154,216	1,500,784	1.31
Non Salary	71,335,498	68,711,195	2,624,303	3.68
Development	6,410,000	6,197,041	212,959	3.32
Head	Budgeted	Achieved		
Revenue	89,271,320	8,869,917	80,401,403	90.06
Total	192,400,498	188,062,452	4,338,046	2.25
2. TMA, PINDIGHEB				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	35,450,261	35,450,261	0	-
Non Salary	15,418,690	15,418,690	0	-
Development	79,563,929	79,563,929	0	-
Head	Budgeted	Achieved		
Revenue	89,010,000	68,563,969	0	-
Total				-
3. TMA, ATTOCK				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	140,192,116	107,112,119	33,079,997	23.60
Non Salary	70,475,000	59,681,400	10,793,600	15.32
Development	42,228,220	35,425,567	6,802,653	16.11
Head	Budgeted	Achieved		
Revenue	205,407,400	193,297,935	12,109,465	5.90
Total	252,895,336	202,219,086	50,676,250	20.04
4. TMA, Fateh jang				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	46,604,425	46,515,892	88,533	0.19
Non Salary	24,059,705	20,699,219	3,360,486	13.97
Development	73,022,600	7,301,831	65,720,769	90.00
Head	Budgeted	Achieved		
Revenue	121,077,800	122,327,839	(1,250,039)	(1.03)
Total	143,686,730	74,516,942	69,169,788	48.14
5. TMA, Hazro				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	53,598,004	37,868,053	15,729,951	29.35

Head	Budget	Expenditure	Excess / Savings	%age
Non Salary	30,076,000	16,554,396	13,521,604	44.96
Development	47,651,920	37,194,468	10,457,452	21.95
Head	Budgeted	Achieved		
Revenue	112,206,511	91,295,444	20,911,067	18.64
Total	131,325,924	91,616,917	39,709,007	30.24
6. TMA, Jand				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	32,807,684	24,124,240	8,683,444	26.47
Non Salary	36,511,677	24,881,459	11,630,218	31.85
Development	37,168,000	40,410,000	(3,242,000)	(8.72)
Head	Budgeted	Achieved		
Revenue	64,820,000	62,640,000	2,180,000	3.36
Total	106,487,361	89,415,699	17,071,662	16.03

Annex-C
Para 1.2.1.1
(Rs in million)

Sr. No.	Name Of Schemes.	Amount	Remarks.
ADP SCHEMES 2014-15			
1.	Shifting / laying of water supply pipe line Fateh Jang road near Basal Chowk and Dhoke Fateh Attock City.	3.000	Completed
LOCAL TENDERS 2014-15			
1.	Repair of Nullah Near House Ashraf street Dr. Waseem Chhoi East Attock	0.083	Completed
2.	Repair of Nullah near house Asif street Dr. Waseem Nullah Near Park R.Block Attock.	0.080	Completed
3.	Sewerage pipe line house Riasat to Faisal Muhallah Sammundar Abaid Attock.	0.096	Completed
4.	Sewerage pipe line house Ishaq to Haji Nasam Muhallah Sammundar Abaid Attock.	0.084	Completed
5.	Rehabilitation & White Washing T.M.A, Office Attock.	0.091	Completed
6.	Sewerage pipe line house Shah Nawaz to Waqar Muhallah Sammundar Abaid Attock.	0.071	Completed
7.	Const. of R/Wall & street Back FG. Public School Phase I.	0.099	Completed
8.	Constriction of street Back FG. Public School Phase I Attock	0.099	Completed
9.	Iron Gritting Service station Jamin Ishaat ul Islam road	0.025	Completed
10.	Const of Speed Breaker near Pleader line and R.T.A Office.	0.099	Completed
11.	Construction of Speed Breaker near D.H.Q Hospital, City Police Station, Jama Masjid and M.C girls Mudal School.	0.099	Completed
12.	Restorations of Road/Nullah Near Shara Walla Chowk	0.100	Completed
13.	Const. of drain/Culvert Hamid Raza Street Mari Moor UC-3	0.050	Completed
14.	Renovation / painting of Jinnah Park Attock.	0.093	Completed
15.	Repair of Slaughter house Dhoke Fateh Attock.	0.099	Completed
16.	Construction of drain type II near house Razi Khan, Dhoke Zulfiqarian Shakardara.	0.050	Completed
17.	Const of street Abdul Ghani ustad and Rafaqat, Shenbagh.	0.099	Completed
18.	Sand filling of cattle mandi Gondal.	0.050	Completed
19.	Laying of sewerage line near M.C Middle School Attock.	0.091	Completed
20.	Repair / white wash Residence of TO (I&S), Attock.	0.099	Completed
21.	Repair of Nullah Mehr Pura Sharqi Attock.	0.099	Completed
22.	P/L R.C.C slab on Nullah Mehr Pura Sharqi Attock.	0.099	Completed
23.	Repair / white wash Residence of TMO, Attock.	0.099	Completed
24.	Construction of Bath Rooms and repair o electric wiring in minority community hall Attock.	0.100	Completed
25.	Const: of boundary wall tube well water supply subzi mundi	0.042	Completed
Total: -		5.096	

LIABILITY SCHEMES 2012-13					
Sr. No.	Name of scheme	Approved cost	Expenditure upto date	Physical progress	Remarks
1	2	3	4	5	6

LIABILITY SCHEMES 2012-13					
Sr. No.	Name of scheme	Approved cost	Expenditure upto date	Physical progress	Remarks
1	Construction of Jinazagah village Faqeer Abad Attock.	5.00	5.00	100%	Completed
2	Construction of Jinazagah village Boota Tehsil & District Attock.	5.00	4.975	100%	Completed Final bill in process
3	Construction of Road / Nullah village Shenbagh.	10.00	10.00	100%	Completed
4	Repair / Improvement of road Farooq-e-Azam Colony & Street UC-1 Attock City.	10.00	10.00	100%	Completed
5	Construction of streets/drains/sewer line Mohallah New Town UC-1 Attock City.	3.00	2.932	100%	Completed
6	Construction of Well Awais Khail, Usman Khail, Imran Khan, Zaman Shah UC Surg Salar.	0.500	0.500	100%	Completed
7	Construction of streets/nullah near House Shahzad Dhoke Sharfa UC Baryar.	2.00	1.96	100%	Completed
8	Construction of streets Haji Muhammad Khan near Lagal Dam village Dhari Chohan.	0.600	0.513	100%	Completed
9	Providing laying water supply pipe line Fateh Jang road (Basal Chowk to Dhoke Fateh) Attock.	3.00	2.933	100%	Completed
10	Construction of street/drains/sewer lines/ culvert/water supply pipe lines UC-2 Attock City.	4.00	3.78	100%	Completed Final bill in process
	Total: -	42.100	42.593		

LIST OF C.C.B FILES FOR THE YEAR 2014-15.					
Sr. No.	Name of CCB.	Name of scheme.	Estimated cost	Payment	Status.
1.	Dheri Chohan, CCB U.C Surg Salar,	Const: of retaining wall Dheri Chohan.	0.600	0.588	Completed.
2.	Dheri Chohan, CCB U.C Surg Salar, Attock.	Construction of Path main road to residence Azmat Khan Pandala.	0.238	0.230	Completed.
3.	Dheri Chohan, CCB U.C Surg Salar, Attock.	Construction of streets near Darbar Agha Sahib, Akhori.	0.400	0.312	Completed.
		Total		1.130	
		Grand Total		48.818	

Annex-D
Para-1.3.2.1

(Rs in million)

Year	Actual Expenditures	Amount	Actual Receipts	Amount	Loss Amount
2013-14	Contingent expenditure of Water supply branch	15.507	Water Rate Arrears	1.482	
	Pay & Allowances	11.453	Current charges	5.585	
	Total	26.960	Total	7.067	19.893
2014-15	Contingent expenditure of Water supply branch	17.417	Water Rate Arrears	5.942	0
	Pay & Allowances	12.967	Current charges	1.599	
	Total	30.384		7.541	22.843
	Grand Total	57.344		14.608	42.736

Annex-E
Para-1.3.2.3

(Rs in million)

AIR Para No	Financial Year	Head	Less Collected
4	2014-15	UIP tax	0.501
8	2013-15	Rent of MC Shops	1.490
	2013-15	Bus Stand Fee	0.821
10	2013-14	Water rate Arrear	7.069
	2014-15	Water rate Arrear	10.655
Total:-			20.53

Annex-F

Para-1.3.2.4

(Rs in million)

Sr. No.	Name of Scheme	Approved Cost	Expenditure upto date	Status
1	Construction of Nullah/Street/R.Wall Walli Nagar Hassanabdal	0.151	0.150	Final
2	Construction of Path Girls Higher Secondary School with Jungla Jamia Masjid road	0.111	0.111	Final
3	Construction of Street/drain Sadat Colony	0.085	0.081	Final
4	Construction of Street/Drain Trent School to House Ishaq Cheesti Mohallah Mehmood Abad Hassanabdal	0.350	0.342	Final
5	Construction Street Irshad Shah/Mama Nawaz/Zulfqar Shah Mohallah Irshad Nagar	0.664	0.664	Final
6	Renovation & Repairing of TMA Hall,	0.600	0.600	Final
7	Construction of Nullah/Culvert Mohallah Shaheed Abad Hassanabdal	0.416	0.415	Final
8	Construction of Street/Drain Iqbal wali Mohallah Sakhi Nagar Usmania Hassanabdal	0.100	0.100	Final
9	Providing and laying P.V.C pipe line Moh Islam Pura.	0.945	0.873	Final
10	Construction of street/drain Chudary Naheem wali Sadat colony.	0.497	0.496	Final
11	Providing and laying P.V.C pipe line Moh Porana Dakhana.	0.155	0.155	Final
12	Const: of Street / Drain Sheraz wali village Tanda	0.175	0.173	Final
13	Construction of Street / drain village Garh	0.530	0.528	Final
14	Const: of Street / drain village Bhallar Jogi	0.206	0.204	Final
15	Construction of Street / Drain village Tanda	0.102	0.101	Final
16	Const: of Nullah Sobedar Basheer wala Maal Peeran	0.203	0.202	Final
17	Providing and laying P.V.C pipe line street Syed Hassan Ali shah	0.100	0.099	Final
18	Construction of Nullah Zhaid village Shahia	0.099	0.099	Final
Total		5.489	5.39	

Annex-G
Para-1.3.2.5

(Rs in million)

Sr. No.	Detail of purchasing	Name of Supplier	Amount
1	Purchase of tent items	Chand and Malik brothers	0.024
2	Purchase of stationery	Hassanabdal	0.018
3	Repairing of Motor	Ideals pump & Co Hassanabdal	0.022
4	Purchase of fans	Madina Electric store Hassanabdal	0.004
5	Printing papers	Undlas graphic Hassanabdal	0.014
6	Purchase of turbine water supply	ABN system new gadwal Wah cantt	0.029
7	Repair of AC Office TMA H.abdal	Madina electric store	0.001
8	Purchase of Mic etc	ABN system new Gadwal Wah cantt	0.004
9	Repair of vehicle	New Qaiser Autos Hassanabdal	0.002
10	Purchase of iron board	Irshad and brothers Hassanabdal	0.004
11	Repair of tractors	New amir tractors store Hassanabdal	0.002
12	Purchase of telephone set	Chishti electronic Hassanabdal	0.002
13	Purchase of carpet	Al-Jannat carpet home Hassanabdal	0.015
14	Purchase of banners phena flex	Micron phena flex Hassanabdal	0.010
15	Rent of generator	ABN system new Gadwal Wah cantt	0.005
16	Motor winding and repairing	ABN system new gadwal Wah cantt	0.002
17	Purchase CCTV camera and accessories	City security link Attock	0.005
18	Welding tractor TMA Hassanabdal	Ghulam Nabi welding Hassanabdal	0.002
19	Purchase of different sport items & tenting service	ABN System New Gadwal Wah Cantt	0.053
20	Purchase of Mega phone	Jadeed electronic Hassanabdal	0.001
21	Purchase of electric heater	Madina electric store	0.001
22	Purchase of Water Filter	High Tac pair fiction system Hassanabdal	0.007
23	Repair of Welding windows	Irshad & Brothers Hassanabdal	0.002
24	Repair of bath room	Data hard ware Hassanabdal	0.001
25	Purchase of computer accessories	CMS computer centre Hassanabdal	0.001
26	Purchase of stationery	Khalid brothers Hassanabdal	0.001
27	Bill lighting	Bhatti light decoration	0.003
28	Repair of vehicle	Pakistan autos Hassanabdal	0.004
29	Repair of window's	Chand and malik brothers	0.001
30	Making of name plate	Hassanabdal	0.001
31	Purchase of batteries	Modern battery Rawalpindi	0.001
32	Repair of vehicle	Aziz autos Hassanabdal	0.004
33	Purchase of uniform	ABN system New Gadwal wah Cantt	0.005
34	Purchase of Parking board		0.001
35	Purchase of Fire Brigade motor Vehicle	Colibrative Heavy industries pvt Ltd	1.380
Total:-			1.63

Annex-H

Para-1.4.2.1

(Rs in million)

Sr No.	Head	Departmental Figure	Figures in Annual Account	Difference
1	TTIP	10.294	10.576	0.283
2	Water rate	0.230	0.410	0.180
3	Water rate arrear	0.355	0.208	-0.147
4	Rent of shops	0.056	0.201	0.145
5	Advertisement fee	0.464	0.334	-0.130
6	License fee	0.043	0.134	0.091
	Total	11.442	11.863	0.422

Annex-I

Para-1.4.2.2

(Rs in million)

Sr. No	Name of Receipt Head	Amount
1	Slaughter house Jund	0.026
2	Parking fee	1.455
3	Advertisement fee	0.334
4	License fee	0.134
5	Rent of shops	0.208
6	Water rate	0.410
7	Water rate arrear	0.208
8	Public latrine	0.083
	Total	2.86

Annex-J
Para-1.4.3.1

(Rs in million)

Sr. No	Name of work	Approved Cost	Penalty @ 10%	Due date of Completion	Physical Progress
1	Const: of rasta from pacca road to Dhok noo khan Dhakhli Khundar	0.770	0.0770	10.12.2014	Work in progress
2	Const: of rasta nathian Marwal Phase-II	1.125	0.113	10.12.2014	DO
3	Const of rasta Dhok Sehri	0.702	0.070	08.12.2014	DO
4	Boring & Instalation hand pump village Uchri	0.765	0.076	11.12.2014	DO
5	Const: of street from Railway line to house Muhammad aslamBhander	0.588	0.059	11.12.2014	DO
6	Const: of rasta from battiout hotel to girl Elementary school	0.265	0.026	11.12.2014	DO
7	Constn of Rasta Graveyard & boring & installation of Hand Pump village Khunda	0.596	0.060	11.12.2014	DO
8	Const: of street Dhok Dosa Dhakhli rangli	0.900	0.090	02.12.2014	DO
9	Boring & Installing Hand pump Dhok Choi	0.459	0.046	11.12.2014	DO
10	Const: of Quarter claa –IV	0.800	0.080	08.12.2014	DO
	Total	6.97	0.697		

Annex-K
Para 1.5.1.1

Irregular execution of Development Schemes

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
2013-14						
1	Const. of roof on Nallah from house Sohail to Ghulam Distageer Khan Muslim Town .	0.1	D.O.S 12.11.13 D.O.C. 31.01. 14	0.1	100%	Completed
2	Const. of Street and Drain from house Haji Ghulab to house Dr. Noor	0.15	-do-	0.15	100%	Completed
3	Const. of Street and Drain Malik Arif Wali,	0.3	-do-	0.3	100%	Completed
4	Const. of Street and Drain Sheikh Mustafa Wali,	0.3	-do-	0.3	100%	Completed
5	Const. of Street and Drain Haji Afzal Wali near Masjid Usmania	0.15	-do-	0.15	100%	Completed
6	Const. of Street and Drain from house Ali Bidwal to Haji Aslam Mohallah Farooqabad	0.45	-do-	0.45	100%	Completed
7	Const. of Street and Drain from house Zafar to house Muhammad Khan village Dhoke Haleem.	0.3	-do-	0.3	100%	Completed
8	Const. of Street from house Pukhta Street to house Malik Aftab Dhoke Malkan Dakhli Domial.	0.35	D.O.S 12.11.13 D.O.C. 31.01. 14	0.35	100%	Completed
9	Const. of Street and Drain from house Arif to Govt Girls High School Mianwala.	0.35	-do-	0.35	100%	Completed
10	Const. of Street and Drain from house Abdul Malik to house Muhammad Nazir village Pirana.	0.3	-do-	0.299	100%	Completed
11	Const. of Street and Drain from house Hayyat Muihammad to House Noor Muhammad Butt Village Thatti Noor Ahmed Shah	0.3	-do-	0.3	100%	Completed
12	Const. of Street and Drain from Girls School to Abadi Dehy Village Thatti Noor Ahmed Shah	0.3	-do-	0.3	100%	Completed
13	Const. of Street and Drain from house Faqir Muhammad to Sher Muhammad village Pirana	0.2	-do-	0.195	100%	Completed
14	Const. of Rasta Kohala village Kohala.	0.25	-do-	0.25	100%	Completed
15	Const. of Street and Drain from Plot Pervaiz Iqbal to house Habib-ur-Rehman village Ikhlas.	0.4	D.O.S 12.11.13 D.O.C. 31.01.2014	0.4	100%	Completed
16	Const. of Street and Drain village Nithal	0.2	-do-	0.2	100%	Completed
17	Const. of Rasta from Dhoke Fida Hussain to Dhoke Muhammad Yaqoob village Dhoke Inayat	0.4	-do-	0.4	100%	Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
18	Const. of Street and Drain from house Mastri Yaqoob to house Muhammad Imran village Langrial.	0.2	-do-	0.199	100%	Completed
19	Const. of Street and Drain from house Muhammad Yaqoob to house Sardar Muhammad Hayyat village Langrial.	0.2	-do-	0.2	100%	Completed
20	Const. of Street and Drain from house Rehmat Din to house Hakeem Abdul Rehman village Dandi	0.1	-do-	0.09	100%	Completed
21	Providing Installing Hand Pump village Dhoke Nari	0.14	-do-	0.130	100%	Completed
22	Const. of Street and Drain from house Muhammad Rafique to house Sher Muhammad Village Dandi	0.1	D.O.S 12.11.13 D.O.C. 31.01.2014	Nil	95%	Work in progress
23	Const. of Street and Drain and wall from Masjid to house Karim Shah village Dandi	0.35	-do-	-do-	90%	Work in progress
24	Const. of Street and Drain from house Ghulam Muhammad to Graveyard Dhoke Gujjar Chakki	0.1	-do-	0.09	100%	Completed
25	Const. of Street and Drain from Old Graveyard to house Khizar and house Abid and house Sardar Ghulam village Chakki	0.45	-do-	0.441	100%	Completed
26	Const. of Street and Drain from house Imran to Sher Muhammad and Riaz to Numberdar Tasawar Chakki	0.2	-do-	0.2	100%	Completed
27	Const. of Street and Drain from house Ahmed Khan (R) A.S.I. Aman Pur UC Chakki	0.2	-do-	0.149	100%	Completed
28	Const. of Street and Drain from house Ghulam Haider to Madrissa and house Hafiz Mehboob Chakki	0.3	-do-	0.284	100%	Completed
29	Const. of Street and Drain from house Ch Amir to Chah Sarwaya	0.1	D.O.S 12.11.13 D.O.C. 31.01.2014	0.09	100%	Completed
30	Const. of Street and Drain from house from Masjid Mursleen to Masjid Ghousia to house Muhammad Razzaque to Akhtar Hussain Chakki	0.25	-do-	0.25	100%	Completed
31	Const. of Street and Drain from house Haji Fazal Hussain to House Nazar Hussain village Noshera	0.2	-do-	0.2	100%	Completed
32	Const. of Street and Drain from Main Road to house Shabbir Dhoke Manzoor Dakhli Surg.	0.3	-do-	0.3	100%	Completed
33	Const. of Street and Drain from house Abdul Hafeez to house Sardar Sultan Muhammad village Surag.	0.1	-do-	0.1	100%	Completed
34	Const. of Street and Drain from house Sardar Sikandar Hayyat Ghaba to Sardar Ahmed Khan village Surag.	0.2	-do-	0.199	100%	Completed
35	Const. of Street and Drain from Dhoke Abdul Razzaque to house	0.3	-do-	0.3	100%	Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
	Shehzad.					
36	Const. of Jinazzagah village Hajri.	0.6	D.O.S 12.11.13 D.O.C. 31.01.2014	0.6	100%	Completed
37	Const. of Padhi and Rasta Dhoke Haidar Naka Ghulam Shah.	0.4	-do-	0.397	100%	Completed
38	Const. of Rasta from Dhoke Kharnal Dakhli Nilhad	0.5	-do-	0.49	100%	Completed
39	Const. of Street and Drain from house Nawab to house Rafique village Sorra.	0.45	-do-	0.45	100%	Completed
40	Const. of Street and Drain from house Muhammad Aksar to house Mumraiz village Dhabula	0.3	-do-	0.299	100%	Completed
41	Const. of Rasta Graveyard to Dhoke Kacha Dakhli Dhoke Rehmat	0.15	-do-	0.15	100%	Completed
42	Const. of Main Rasta Nakha to Dhoke Sowhian	0.9	-do-	0.89	100%	Completed
43	Providing and Installing Hand Pump Dhoke Chabra Dakhli Maira Sharif	0.14	D.O.S 12.11.13 D.O.C. 31.01.2014	0.14	100%	Completed
44	Const. of Street and Drain from house Mian Khan to house Ejaz village Thatti Sadu Shah..	0.2	-do-	0.2	100%	Completed
45	Const. of Street and Drain from house Muhammad Nawaz to house Hamish Gul village Parani.	0.25	-do-	0.25	100%	Completed
46	Const. of Street and Drain from house Mureed Abbas to Main Gali village Toot	0.225	-do-	0.224	100%	Completed
47	Const. of Street and Drain Noor Muhammad Thaikhadar wali.	0.2	-do-	0.199	100%	Completed
48	Const. of Street Main Road to house Haji Aziz village Jangla.	0.2	-do-	0.199	100%	Completed
57	Const. of Street and Drain from house Mumtaz to house Muhammad Aslam village Makyal.	0.4	D.O.S 12.11.13 D.O.C. 31.01.2014	0.399	100%	Completed
58	Const. of Street and Drain from house Muhammad Zubair to Muhammad Nisar village Sipyal.	0.3	-do-	0.299	100%	Completed
59	Const. of Street and Drain from house Muhammad Banaris to Bhathik Muhammad Zafar village Bakhwal	0.4	-do-	0.399	100%	Completed
60	Const. of Street and Drain from house Muhammad Asim to Main Street Ahmdal.	0.3	-do-	0.298	100%	Completed
61	Const. of Street and Drain from house Imran Hussain to Main Street Village Pind.	0.2	-do-	0.2	100%	Completed
62	Const. of Street and Drain from house Nawab Khan to house Akbar Khan village Nathian Malkan	0.2	-do-	0.178	100%	Completed
63	Const. of Street and Drain from house	0.312	-do-	0.311	100%	Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
	Muhammad Faisal to Pully village Malhowal					
64	Const. of Street and Drain from house Banaris to house Zawar Hussain village Malhowala	0.15	D.O.S 12.11.13 D.O.C. 31.01.2014	0.127	100%	Completed
65	Const. of Street and Drain from house Nara Islam to house Rustum village Malhowala	0.3	-do-	0.298	100%	Completed
66	Const. Kazway Malhowala	0.6	-do-	0.599	100%	Completed
67	Const. of Nallah Jazu Khan Majial village Kamrial	0.3	-do-	0.299	100%	Completed
68	Repairing of Street and Drain from house Noor Muhammad to House Muhammad Afzal Village Dhoke Qazi	0.1	-do-	0.1	100%	Completed
69	Const. of Boundary Wall Graveyard Dhoke Muhammad	0.2	-do-	Nil	90%	Work in progress
70	Const. of Street and Drain from house Ghulam Muhammad to Allah Wadaya village Kot Maliyar	0.25	-do-	0.25	100%	Completed
71	Const. of Street and Drain from house Sarfraz to haji Ejaz Khour City.	0.25	D.O.S 12.11.13 D.O.C. 31.01.2014	0.25	100%	Completed
72	Const. of Street and Drain from house Muhammad Sarwar to Muhammad Iltaf, Sarfraz to Haji Iftikhar Mohallah Choha Khour.	0.5	-do-	0.5	100%	Completed
73	Const. of Street and Drain from house Muhammad Mumraiz to house Ghulam Hussain Qaidabad Khour	0.25	-do-	0.25	100%	Completed
74	Const. of Street and Drain from house Muhammad Ejaz to Main Street Khour	0.25	-do-	0.25	100%	Completed
75	Const. of Street and Drain from house Ishfaq to Ghulam Hur Khour Company	0.25	-do-	0.249	100%	Completed
76	Const. of Street and Drain from house Malik Jawaid to house Arshad Musali village Ikhlas.	0.2	-do-	0.199	100%	Completed
77	Const. of Pitching in Nallah Saghar Village Saghar	0.6	-do-	0.598	100%	Completed
78	Const. of Nallah Kasi village Kamrial (Phase-I)	0.7	D.O.S 12.11.13 D.O.C. 31.01.2014	0.7	100%	Completed
79	Const. of Street and Drain from house Muhammad Khan to house Muhammad Iqbal etc. village Kamrial (Phase-I)	0.7	-do-	0.699	100%	Completed
80	Const. of Drain from house Muhammad Afzal to Union Council Road village Kamrial.	0.1	-do-	0.098	100%	Completed
81	Const. of Rasta from Bismillah CNG to Ghungi Gharibwal, .	3	D.O.S 12.11.13	0.3	100%	Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
			D.O.C. 12.05.2014			
82	Const. of Nallah from Jinazagah tohouse Tallah Zubair to College Chowk	0.8	D.O.S 12.11.13 D.O.C. 31.01.2014	0.8	100%	Completed
83	Const. of Street and Drain from house Sharif to house Abdul Ghafoor to house Muhammad Khan	0.75	-do-	0.746	100%	Completed
84	Const. of Street and Drain Haji Muhammad Shafique Wali Mohallah Gulzarabad ,.	0.2	D.O.S 12.11.13 D.O.C. 31.01.2014	0.2	100%	Completed
85	Const. of Nallah /Pully Near Madina Masjid,	0.45	-do-	0.45	100%	Completed
86	Const. of Street and Drain from house Ustad Hamid Sb and Sharif Wali, .	0.3	-do-	0.3	100%	Completed
87	Const. of Street and Drain from House Haji Muhammad Aslam to Plot Sultan Muhammad	0.3	-do-	0.3	100%	Completed
88	Const. of wale Haji Muhammad Afzal to Saddat Khan .	0.3	-do-	0.3	100%	Completed
89	Const. of Street and Drain Ansari Market .	0.1	-do-	0.1	100%	Completed
90	Const. of Street and Drain Syed Noor Badshah Wali .	0.05	-do-	0.05	100%	Completed
91	Const. of Nallah Near house Nazar Muhammad,	0.1	-do-	Nil	90%	Work in progress
92	Const. of Street and Drain Zafar Iqbal Wali	0.1	D.O.S 12.11.13 D.O.C. 31.01.2014	0.09	100%	Completed
93	Const. of Street and Drain Amir Raza to Muhammad Ashraf Mohallah Dhoke Kamlar	0.3	-do-	0.3	100%	Completed
94	Const. of Street and Drain Haji Ramzan Wali .	0.25	-do-	0.25	100%	Completed
95	Const. of Street and Drain Malik Mushtaq Awan Wali .	0.25	-do-	0.23	100%	Completed
96	P/L Sewerage Pipe Line Muhammad Basher Wali and Tariq Wali Ansari Market .	0.1	-do-	0.1	100%	Completed
97	P/L Sewerage Pipe line from House Mumtaz to Area Samaj School, .	0.4	-do-	0.399	100%	Completed
98	Const. of Link Road / Padhi Dhoke Haleem.	0.8	-do-	0.8	100%	Completed
99	Const. of Kazway Dhoke Shahbaz Dakhli Kisran and Streets village Kisran.	1	D.O.S 12.11.13 D.O.C. 31.01.2014	0.984	100%	Completed
100	Const. of Street and Drain Haji Safdar Mianwala	0.2	-do-	0.2	100%	Completed
101	Const. of Street from house Sittar to house Mian Mastri, Mianwala	0.15	-do-	0.15	100%	Completed
102	Const. of Street and Drain from house	0.3	-do-	0.298	100%	Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
	Ghulam Haider to Naeem house village Pirana					
103	Const. of Street Jehan Khan wali village Langrial.	0.2	-do-	0.198	100%	Completed
104	Const. of Street Haji Sarfraz Kanat.	0.4	-do-	0.399	100%	Completed
105	Const. of Street Haji Farooq Wali Dhoke Dera.	0.2	-do-	0.199	100%	Completed
106	Const. of Street from Graveyard to Khizar House Dhoke Dera.	0.5	-do-	0.5	100%	Completed
107	Const. of Street Madressa Dhoke Dera.	0.3	D.O.S 12.11.13 D.O.C. 31.01.2014	0.296	100%	Completed
108	Const. of Rasta village Ganga Wali.	1	-do-	1	100%	Completed
109	Const. of Street Fateh Ali Wali Hussain Abad	0.6	-do-	0.599	100%	Completed
110	Const. of Street from Main Gali to house Karam Dad village Thatti Kalara.	0.1	-do-	0.1	100%	Completed
111	Const. of Main Street Thatti Kalara.	0.1	-do-	0.1	100%	Completed
112	Const. of Rasta Jinaza Gah Thatti Kalara.	0.15	-do-	0.15	100%	Completed
113	Const. of Street Subdar Iqbal Wali village Chakki	0.2	-do-	0.197	100%	Completed
114	Const. of Street Masjid Fazal Wali Nowshara	0.2	D.O.S 12.11.13 D.O.C. 31.01.2014	Nil	Nil	Due to Site problems Cancelled
115	Const. of Street Badral Forum Wali Nowshara	0.2	-do-	0.18	100%	Completed
116	Const. of Nallah Thaikadar Jan Muhammad Nowshara	0.1	-do-	0.1	100%	Completed
117	Const. of Street from house Tariq to Main Rasta Dhoke Awan dakhli Nowshera.	0.1	-do-	0.1	100%	Completed
118	Const. of Rasta Ban Graveyard Dakhli Nowshera.	0.4	-do-	0.398	100%	Completed
119	Const. of Street from house Muhammad Khan to Ustad Ghulab village Sarwaya.	0.2	-do-	0.2	100%	Completed
120	Const. of Nallah Nawaz wala U/C Chakki	0.2	-do-	0.2	100%	Completed
121	Const. of Street Yar Muhammad Gujjar village Sorra.	0.2	-do-	0.2	100%	Completed
122	Const. of Street Qari Anwar Malhowali	0.15	D.O.S 12.11.13 D.O.C. 31.01.2014	0.15	100%	Completed
123	Const. of Rasta Jinaza Gah Shaheedan Wala to Thaikadar Qayyum Malhowali.	0.3	-do-	0.29	100%	Completed
124	Const. of Street Dhoke Ahmed Abad	0.2	-do-	Nil	Nil	Due to Site Problems Cancelled
125	Const. of Street Dhoke Larri village	0.3	-do-	0.3	100%	Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
	Nilhad					
126	Const. of Rasta Dhoke Kharnal Dakhli Nilhad	0.3	-do-	0.298	100%	Completed
127	Const. of Street Khan Muhammad wali village Nilhad	0.2	-do-	0.18	100%	Completed
128	Const. of Street and Drain Dhoke Amir abad to Main Road Dakhli Toot. U/C Maira Sharif	0.5	-do-	0.499	100%	Completed
129	Const. of Street and Drain Master Lal Hussain Wali Nikah Kalan U/C Maira Sharif	0.7	D.O.S 12.11.13 D.O.C. 31.01.2014	0.695	100%	Completed
130	Const. of Street and Drain Major Muhammad Khan wali Maira Sharif U/C Maira Sharif	0.4	-do-	0.399	100%	Completed
131	Repair of the Street and Drain Amir to house Aftab Khour Company	0.35	-do-	0.35	100%	Completed
132	Const. of Main Rasta from House Numbardar Muhammad Ali village Jangla.U/C Gharibwal	0.5	-do-	0.49	100%	Completed
133	Const. of Rasta Haji Nisar Hussain village Dhulian U/C Gharibwal	0.2	-do-	0.2	100%	Completed
134	Const. of Street and Drain from Masjid to house Muhammad Azam village Utran U/C Gharibwal.	0.2	-do-	0.2	100%	Completed
135	Const. of Street and Drain from house Riaz to Dhoke Jodra village Khundi Dehri U/C Gharibwal.	0.3	-do-	0.29	100%	Completed
136	Const. of Pully main Road village Maghian U/C Gharibwal	0.2	D.O.S 12.11.13 D.O.C. 31.01.2014	0.2	100%	Completed
137	Const. of Street and Drain Sardar Afzal Wali village Pari U/C Gharibwal.	0.2	-do-	0.199	100%	Completed
138	Const. of Street and Drain Dhoke Chatrial Wali Dakhli village Pari U/C Gharibwal.	0.2	-do-	0.2	100%	Completed
139	Const. of Street and Drain Sardar Sher Khan Makyal U/C Ahmdal	0.4	-do-	0.332	100%	Completed
140	Const. of Street and Drain Mumariz Jidra Wali village Ahmdal U/C Ahmdal.	0.3	-do-	0.299	100%	Completed
141	Const. of Street and Drain Sumail wali Nothian Malkan U/C Ahmdal.	0.2	-do-	0.199	100%	Completed
142	Const. of Rasta from house Bashir wala village Nothian Malkan U/C Ahmdal.	0.2	-do-	0.199	100%	Completed
143	Const. of Street and Drain Haji Ahmed Wali Nothian Malkan U/C Ahmdal.	0.2	-do-	0.199	100%	Completed
144	Const. of Street and Drain Ganda kas U/C Kamrial	0.3	D.O.S 12.11.13 D.O.C. 31.01.2014	0.299	100%	Completed
145	Const. of Street and Drain Raja	0.2	-do-	0.2	100%	Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
	Mumtaz wali village Kot Malyar U/C Khour.					
146	Const. of Street and Drain Malik Akbar wali Khour U/C Khour.	0.3	-do-	0.3	100%	Completed
147	Const. of Street and Drain Sardar Babar Ali Taj wali village Gulial U/C Khour.	0.2	-do-	0.2	100%	Completed
148	Repair Slaughter House	0.38	-do-	0.36	100%	Completed
149	Const. of two Wash Room in TMA Plaza,	0.4	-do-	Nil	Nil	Due to site problems Cancelled
150	Const. Wall between Club and TMA Complex,	0.22	-do-	0.216	100%	Completed
2014-15						
151	Const. of Nullah & P/L Two Nos Angle Iron Frame from house Muhammad Akram Shop Keeper to house Malik Fateh Khan village Domial.	0.325	02.02.2015 D.O.C 02.04.2015	0.325	100%	Work Completed
152	Const. of Jinazagah village Nilhad.	2	02.02.2015 D.O.C 02.06.2015	2	100%	Work Completed
153	Const. of Rasta Pirana to Dhoke Haleem.	0.8	02.02.2015 D.O.C 02.04.2015	0.8	100%	Work Completed
154	Const. of Causeway Rasta village Rawal.	0.25	13.02.2015 D.O.C 12.04.2015	0.25	100%	Work Completed
155	Const. of Street village Ratrian.	0.225	02.02.2015 D.O.C 02.04.2015	0.225	100%	Work Completed
156	Const. of Rasta Dhoke Baba Khan Baig village Dhulian.	0.6	02.02.2015 D.O.C 02.04.2015	0.6	100%	Work Completed
157	Const. of Street Road to house Sardfar Liaqat Sipyal.	0.4	13.02.2015 D.O.C 12.04.2015	0.4	100%	Work Completed
158	Const. of Street and Drain village Hajri.	0.4	02.02.2015 D.O.C 02.04.2015	0.4	100%	Work completed
159	Const. of Street village Ahmedial.	0.2	02.02.2015 D.O.C 02.04.2015	0.2	100%	Work completed
160	Const. of Streets and Drains village Bawaray	0.5	-"-	0.5	100%	Work completed
161	Const. of Street village Pirani.	0.2	-"-	0.2	100%	Work Completed
162	Const. of Rasta Malik Fateh Ali Khan village Ahmedial.	0.225	-"-	0.225	100%	Work completed
163	Const. of Rasta village Dandi.	0.5	-"-	0	40%	Work in progress
164	Const. of Street & Drain Moh: Police Chowki Khaur	0.25	13.02.2015 D.O.C 12.04.2015	0.25	100%	Work Completed
165	Const. of Street & Drain near Bilal	0.1	-"-	0.1	100%	Work

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
	Masjid Khaur Company					Completed
166	Const. of Street & Drain from house Muhammad Nazir Moh: Masjid Quba Khaur Company	0.1	-"-	0.1	100%	Work Completed
167	Const. of Street & Drain Jamia Masjid wali Khaur Company	0.15	-"-	0.15	100%	Work Completed
168	Const. of Street & Drain Hafiz Muhammad Nasir Wali Khaur Company	0.15	-"-	0.15	100%	Work completed
169	Const. of Street & Drain village Khaur	0.25	-"-	0.25	100%	Work Completed
170	Const. of Street village Pind	0.25	02.02.2015 D.O.C 02.04.2015	0.25	100%	Work Completed
171	Const. of Street village Mianwala	0.3	-"-	0.3	100%	Work Completed
172	Const. of Street and Drain from Sardar Azhar House to Main Chowk village Liangrial	0.12	-"-	0.1	100%	Work Completed
173	Const. of Rasta / Street village Bakhwala.	1.5	-"-	1.45	100%	Work Completed
174	Const. of Nullah / Streets village Kamrial.	0.5	-"-	0.5	100%	Work Completed
175	Const. of Street and Drain Malik Afzal Wali village Ferozwali.	0.2	02.02.2015 D.O.C 02.04.2015	0.2	100%	Work completed
176	Const. of Nullah Well Dora Gharbi Abadi .	0.522	13.02.2015 D.O.C 12.04.2015	0.522	100%	Work Completed
177	Const. of Street Masjid Awaisia Wali	0.15	-"-	0.15	100%	Work Completed
178	Const. of Street Haji Noor Din wali .	0.345	-"-	0.345	100%	Work completed
179	Const. of Rasta Chungi No.5 Haider Town .	0.5	-"-	0.5	100%	Work Completed
180	Const. of Street Dr. Kamran wali .	0.075	-"-	0.075	100%	Work Completed
181	Const. of Street Shop Khizar to house Sher Muhammad Late Mohallah Haji Ghulab Khan .	0.334	02.02.2015 D.O.C 02.04.2015	0.334	100%	Work Completed
182	Const. of Street from house Hazoor Muhammad to house Muhammad Tanveer .	0.316	13.02.2015 D.O.C 12.04.2015	0.316	100%	Work Completed
183	Const. of Street and Drain from house Aqib Naz to house Nazir Muhammad WAPDA .	0.31	02.02.2015 D.O.C 02.04.2015	0.31	100%	Work Completed
184	Const. of Rasta from Dhoke Dera to Form Malik Irfan Khan.	1	13.02.2015 D.O.C 12.04.2015	1	100%	Work Completed
185	Const. of Main Street and Drain Imam Bargah to Masjid Sheia village Dhulian.	0.715	02.02.2015 D.O.C 02.04.2015	0.715	100%	Work Completed
186	Providing and Laying Sewerage Pipe line from house Muhammad Akram Bokhari to house Haji Muhammad	0.143	13.02.2015 D.O.C 12.04.2015	0.143	100%	Work Completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
	Saeed .					
187	Providing and Laying Sewerage Pipe line from Pipal wali Masjid to house Raja Aziz-ur-Rehman .	0.159	13.02.2015 D.O.C 12.04.2015	0.159	100%	Work Completed
188	Const. of PCC road Bahnora chowk .	2	-	2	100%	Work Completed
189	Const. of Drain near house Mazhar Mohallah Degree College .	0.06	02.02.2015 D.O.C 02.04.2015	0.06	100%	Work Completed
190	Improvement Jinazagah Shadian Wala .	0.35	13.02.2015 D.O.C 12.04.2015	0.35	100%	Work Completed
191	Improvement Jinazagah Malkan Wala	0.1	13.02.2015 D.O.C 12.04.2015	0.1	100%	Work Completed
192	Const. of Drain near Jinaza Gah Old .	0.2	02.02.2015 D.O.C 02.04.2015	0.2	100%	Work completed
193	Const. of Street & Drain Near house Muhammad Ali Rajpoot .	0.2	02.02.2015 D.O.C 02.04.2015	0.2	100%	Work Completed
194	Const. of Street & Drain Near house Muhammad Nazir Mohallah Masjid Kajooran .	0.07	02.02.2015 D.O.C 02.04.2015	0.07	100%	Work completed
195	Const. of Street & Drain Shakeel Cycle Works Wali Mohallah Hariwala .	0.15	13.02.2015 D.O.C 12.04.2015	0.15	100%	Work Completed
196	Const. of Street & Drain from house Sardar Iltaf to house Iftikhar Sound to Masjid Fazal .	0.3	02.02.2015 D.O.C 02.04.2015	0.25	100%	Work Completed
197	Const. of Street & Drain Jamil Bhatti Wali Mohallah Post Office ..	0.15	13.02.2015 D.O.C 12.04.2015	0.15	100%	Work Completed
198	Const. of Street & Drain West Side of Khothi Malik Akbar Khan .	0.15	13.02.2015 D.O.C 12.04.2015		40%	Work in Progress
199	Const. of Street & Drain Dhoke Marangra .	0.6	02.02.2015 D.O.C 02.04.2015	0.6	100%	Work Completed
200	Const. of Nullah New Abadi Civil Hospital .	0.2	13.02.2015 D.O.C 12.04.2015	0.2	100%	Work Completed
201	Const. of Street & Drain Noor Tabasim Wali Near Chongi Noweshara .	0.1	-	0.1	100%	Work Completed
202	Const. of Street & Drain from house Muhammad Jamil Driver to house Bhoran Din Mohallah Eid Gah Road .	0.4	13.02.2015 D.O.C 12.04.2015	0.4	100%	Work Completed
203	Const. of Street & Drain from house Arshad Nawaz to house Shaukat Zawar to house Muhammad Saeed .	0.25	13.02.2015 D.O.C 12.04.2015	0	35%	Work in Progress
204	Const. of Street Sher Ahmed Wali Mohallah Eid Gah Road .	0.2	02.02.2015 D.O.C	0.2	100%	Work completed

Sr. No.	Name of Scheme	Approved Cost (Rs)	Date of Start / Due Date of completion	Expenditure up to date	Physical progress	Remarks
			02.04.2015			
205	Const. of Street & Drain from house Shoukat Shah to house Muhammad Junid Moh: Khjooran Wala .	0.15	02.02.2015 D.O.C 02.04.2015	0.15	100%	Work Completed
206	Const. of Street & Drain from Chowk Paracha Hospital to house Akram PTCL Moh: Paracha Hospital	0.15	02.02.2015 D.O.C 02.04.2015	0.15	100%	Work Completed
207	Const. of Drain Moh: Ansari Market	0.075	13.02.2015 D.O.C 12.04.2015	0.075	100%	Work Completed
208	Const. of Drain near Madina	0.075	13.02.2015 D.O.C 12.04.2015	0.75	100%	Work Completed
209	Const. of Planter at Zafar Chowk in City.	0.085	13.02.2015 D.O.C 12.04.2015	0.85	100%	Work Completed
210	Repair of Over Head Water Tank Near Banohara Chowk .	0.442	13.02.2015 D.O.C 12.04.2015	0.4	100%	Work Completed
211	Providing / Laying Fire High Drant Near Banohara Chowk .	0.331	13.02.2015 D.O.C 12.04.2015	0.331	100%	Work Completed
212	Providing and fixing ware Grate Way Ganda Kass, Kamrial.	0.08	13.02.2015 D.O.C 12.04.2015	0.08	100%	Work Completed
	Total	66.899		62.48		

Annex-L
Para-1.5.1.4

Sr. No	Scheme	Period	PCC 1:7:20 (cft)	Rate per cft (Rs)	Amount (Rs in million)
1	Construction of main street & drain Village Dhullian	2014-15	1471	73.43	0.108
2	Construction of rasta chungi # 5 Haider Town Pindigheb	2014-15	1479	73.43	0.109
3	Construction of nullah from h/o Muhammad to h/o Malik Fateh Khan village Domail	2014-15	737	73.43	0.054
4	Construction of main street & drain Dhoke Marangra tahsil Pindigheb	2014-15	2560	73.43	0.188
5	Construction of rasta dhoke baba khan village dhullian	2014-15	2350	73.43	0.173
6	Construction of main street & drain house chan mahi village hajri	2014-15	1615	73.43	0.119
7	Construction of rasta pirana to dhoke Haleem	2014-15	2213	73.43	0.162
8	Construction of rasta house numberdar uc gharibwal	2013-14	1473	72.64	0.107
9	Construction of streets & drain village bawara UC kamrial	2013-14	1807	73.43	0.132
			15705	Total	1.15

Annex-M
Para-1.5.2.1

(Rs in million)

Sr No	Head	Period	Budgeted Target	Actual Recovery	Less Recovery
1	License Fees	2013-14	0.140	0.133	0.007
2	License Fees	2014-15	0.200	0.131	0.070
3	UIP Tax	2014-15	17.500	13.494	4.006
4	Commercialization Fees	2013-14	1.500	0.524	0.976
5	Commercialization Fees	2014-15	1.500	0.414	1.086
6	Naqsha Fees	2013-14	0.700	0.480	0.220
7	Naqsha Fees	2014-15	0.800	0.784	0.016
8	Arrears of Water rates	2014-15	2.000	0.064	1.936
	Total		24.340	16.024	8.31

Annex-N
Para-1.5.3.1

Rs in million

Sr. No	Name of Scheme	TS Amount	Start Date / Completion Date	Expenditure up to date	Physical progress %age	Penalty
						10%
2013-14						
1	Const. of Street and Drain from house Muhammad Rafique to house Sher Muhammad Village Dandi	0.1	D.O.S 12.11.13 D.O.C. 31.01.14	Nil	95%	0.01
2	Const. of Street and Drain and wall from Masjid to house Karim Shah village Dandi	0.35	-do-	-do-	90%	0.035
3	Const. of Boundary Wall Graveyard Dhoke Muhammad	0.2	-do-	Nil	90%	0.02
4	Const. of Nallah Near house Nazar Muhammad, Pindigheb	0.1	-do-	Nil	90%	0.01
5	Const. of Street Masjid Fazal Wali Nowshara	0.2	D.O.S 12.11.2013 D.O.C. 31.01.2014	Nil	Nil	0.02
6	Const. of Street Dhoke Ahmed Abad	0.2	-do-	Nil	Nil	0.02
7	Const. of two Wash Room in TMA Plaza, Pindigheb	0.4	-do-	Nil	Nil	0.04
2014-15						
8	Const. of Street & Drain West Side of Khoti Malik Akbar Khan Pindigheb.	0.15	13.02.2015 D.O.C 12.04.15		40%	0.015
9	Const. of Street & Drain from house Arshad Nawaz to house Shaukat Zawar to house Muhammad Saeed	0.25	13.02.2015 D.O.C 12.04.2015	0	35%	0.025
Total		1.95				0.19

Annex-O
Para-1.6.1.1

(Rs in million)

Sr. No	Name of Scheme	Financial Year	Amount
1	Const. of main path hameed chowk to dera ejaz khan pathi	2013-14	1.00
2	Const. of main path darya sharif chowk to pull nallah chail	2013-14	1.50
3	Const. of street /Drain near house of Riast Munshi, Bohla Saith and Iltaf in Mohallah Shahbaz Garh	2013-14	1.00
4	Uplifting of existing cause way Malik Mala	2014-15	1.87
5	Const. of main path Dhok Ingerasar Malik mala	2014-15	1.70
6	Const. of street/path village saman UC Hameed	2014-15	2.00
Total			9.07

Annex-P
Para-1.6.1.2

(Rs in million)

Name of Schemes	TS Amount	Work Order No/Date	Date of start	Due date of completion	PCC 1:2:4 cft	Amount
Path from House of Naimat Shah to Fiaz Khan Mhuallah Shera banda	4.500	147/ 08.11.13	08.11.2013	08.03.2014	18,856	3.229
Main path village Darya Sharif	4.600	141/ 08.11.13	08.11.2013	08.03.2014	18,979	3.250
Const. of Nullah Awan Abad	3.000	137/ 08.11.13	08.11.2013	08.03.2014	17,124.35	2.084
Total:	12.100					8.563

Annex-Q
Para-1.6.2.2

(Rs in million)

Financial Years	Description	Amount
2013-14	Pay of Water supply staff	3.891
	Electricity charges of tub well	1.847
	Repair(M&E) of water supply	0.299
2014-15	Pay of Water supply staff	3.307
	Electricity charges of tub well	2.187
	Repair(M&E) of water supply	0.892
(A) Total Expenditure		12.424
Income realized from water rates Domestic		1.482
Domestic Connections Arrear		0.112
Income realized from water rates Commercial		0.054
Commercial Connections Arrear		0.038
(B) Total Income		1.685
Loss (A-B)		10.73

Annex-R

Para-1.6.2.5

(Rs in million)

Sr. No	Name of Work	Estimated Amount	Amount quoted by the contractor	%age below Quoted	Additional Performance security to be obtained
1	Cons. of Vented Cause Way near Ziarat Gekhar Baba Jalalia.	2.300	1.999	25%	0.575
2	Const. of main Path Motorway Service road Shinka	2.000	1.217	39%	0.778
3	Const. of Street/Drain Saman UC Hameed	2.000	1.711	14.50%	0.289
4	Const. of Janazgah Hans Abad	2.000	1.655	17.25%	0.345
	Total	8.300	6.582		1.98

Annex-S
Para-1.6.2.6

(Rs in million)

Sr. No	No. of Shops	Name of Allotted	Financial Year	Amount
1	1 Shop	Amir afzal	2014-15	0.007
2	1 Shop	Fardous khan	--do--	0.007
3	1 Shop	Abdul razzaq	--do--	0.022
4	1 Shop	Jhanzaib khan	--do--	0.010
5	1 Shop	M. Ishaq	--do--	0.022
6	1 Shop	M. Aleem	--do--	0.004
7	2 Shops	Mushtaq khan	--do--	0.040
8	1 Shop	Musarat jhan	--do--	0.014
9	1 Shop	M. Arshad	--do--	0.014
10	1 Shop	Farzand shah	--do--	0.010
11	1 Shop	Khan Bhadar	--do--	0.006
12	6 Shops	M. Maskeen	--do--	0.125
13	2 Shops	Hamayoun	--do--	0.019
14	1 Shop	M. Anwar	--do--	0.003
15	1 Shop	M. Waheed	--do--	0.003
16	1 Shop	Sher Hassan	--do--	0.012
17	1 Shop	Abdul Rasheed	--do--	0.020
18	1 Shop	Khurram shahzad Gul Khan	--do--	0.021
19	1 Shop	Gul Khan	--do--	0.001
20	1 Shop	Paervez s/o ghulam sarwar	--do--	0.003
21	1 Shop	Kleem ullah khan	--do--	0.033
22	3 Shops	M.Rafiq	--do--	0.042
23	1 Shop	Habib Ullah	--do--	0.014
24	1 Shop	Amir hayat	--do--	0.020
25	2 Shops	Rafaqat ali	--do--	0.056
26	1 Shop	Muqadas ali	--do--	0.049
27	1 Shop	Murad ali	--do--	0.038
28	1 Shop	M. Ilyas	--do--	0.024
29	1 Shop	M. Nisar	--do--	0.029
30	1 Shop	Muhammad nadeem	--do--	0.012
31	1 Shop	Razvan s/o m.suleman	--do--	0.022
32	1 Shop	M.Imran	--do--	0.039
33	1 Shop	Rozran Pasha	--do--	0.019
34	Plaza Flat No.3	M. Rafiq S/O Abdul sattar	2013-15	0.107
35	Plaza Flat No.4	M. Tanveer S/O Bashir Qureshi		0.033
36	Plaza Flat No.5	M. Zafran S/O Dlawer Khan	2014-15	0.033
37	1 Shop#4	Tanveer Husssain S/O ellahi baksh	2014-15	0.038
38	1 Shop #8	Munsab S/O Khan Badshah	2014-15	0.012
39	1 Shop #9	Mst. Anayat Sultana	2014-15	0.012
40	1 Shop #11	Shakeel ahmed s/o khan badshah	2014-15	0.020
41	1 Shop #15	M. Aslam S/O M.Rehman	2014-15	0.006
42	1 Shop #21	M. Naseem S/O Sher DadKhan	2014-15	0.038

Sr. No	No. of Shops	Name of Allotted	Financial Year	Amount
43	QaidAzamPlaza	Tahir Mehmood S/O M.Saleem	2014-15	0.037
44	--do--	M. Akram S/O Khariullah Khan	2014-15	0.048
45	--do--	Afzal Khan S/O Raza Khan	2014-15	0.004
46	--do--	M. Saleem S/O Saif Ul Malook	2014-15	0.014
Total:-				1.162

Annex-T

Para-1.6.2.7
Rs in million

Sr. No	Name of Allottees	No. of Shops	Recoverable Rent
1	Liaqat Ali Khan	1	0.022
2	Talat hussain	1	0.007
3	Aksa Khan	2	0.046
4	Malik Ansar	2	0.007
5	M.Jamil	2	0.007
6	Munsab dar khan	4	0.045
7	Agha Khan	34	0.643
8	Tariq Mehmood	2	0.043
9	Rafaqat Hussain	1	0.046
10	Said akhtar	2	0.093
11	M. Maskeen	2	0.060
12	Bakht jmal	1	0.006
13	Saeed Akhtar	3	0.068
	Total		1.093