



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT CHAKWAL
AUDIT YEAR 2015-16
AUDITOR GENERAL OF PAKISTAN**

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
AIR	Audit and Inspection Report
B&R	Buildings and Roads
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG &CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
PDG	Punjab District Governments
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
PDSSP	Punjab Devolved Social Sector Programme
PPRA	Punjab Procurement Regulatory Authority
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (R)	Tehsil Officer (Regulations)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TTIP	Tax on transfer of Immoveable property Tax
UAs	Union Administrations
UIP	Urban Immovable Property

PREFACE

Articles 169 & 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 Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Chakwal 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 Officers 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 framework 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 was convened by PAO except TMA Chakwal 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

(Imran Iqbal)

Dated:

Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore carries out the audit of District Governments, Tehsil Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil Municipal Administration and Union Administrations of four Districts 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 mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate of Audit, Rawalpindi carried out audit of the accounts of two TMAs of District Chakwal for the Financial Year 2014-15.

Each Tehsil Municipal Administration, in District Chakwal is headed by a Tehsil Nazim / Administrator who carries out operations as per 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 By-laws. The Punjab Local Government Ordinance, 2001 requires the establishment of Tehsil 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 TMAs of District Chakwal was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts / revenues 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 four TMAs of the District Chakwal for the Financial Year 2014-15 was Rs 591.57 million, covering four PAOs, and four formations. Out of this, DG District Audit (N) Punjab audited an expenditure of Rs 375.75 million which in terms of percentage was 63.52 % of auditable expenditure.

Total receipts of the four TMAs of District Chakwal for the Financial Year 2014-15, were Rs 564.50 million. Directorate General of District Audit (N) Punjab audited receipts of Rs 334.80 million which was 59.31 % of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 14.82 million was pointed out through various audit paras out of which Rs 4.60 million was not in the notice of the executive before audit but no recovery was effected till compilation of report.

c. Audit Methodology

Audit was performed through understanding the business process of TMAs with respect to functions, control structure, prioritization of risk areas by determining 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 held, audit impact would have been manifold.

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of TMA Chakwal was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit such as non-reconciliation of receipts with bank and irregular recording of works in more than one MBs. 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 Administrators.

f. Key Audit Findings of the Report

- i. Misappropriation of Rs 1.48 million was noted in one case¹
- ii. Non Compliance of Rules of Rs 82.63 million was noted in eleven cases².
- iii. Issues of poor Performance of Rs 91.22 million was noted in six cases³.
- iv. Internal Controls Weaknesses of Rs 4.33 million was noted in one case⁴

Audit paras on the accounts for 2014-15 involving procedural violations including internal control 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. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities
- ii. Strengthening of internal controls
- iii. Holding of DAC meetings well in time and ensuring compliance of DAC directives and decisions in letter and spirit
- iv. Expediting recoveries pointed out by Audit
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Taking appropriate action against officers/ officials responsible for violation of rules and losses.

1 para 1.3.1.1

2 para 1.2.1.1 to 1.2.1.7, and 1.3.2.1 to 1.3.2.4

3 para 1.2.2.1 to 1.2.2.5, and 1.3.3.1

4 para 1.2.3.1

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	4	769.62	728.38	1498.00
2	Total formations in audit jurisdiction	4	769.62	728.38	1498.00
3	Total Entities (PAOs) Audited	2	375.75	334.80	710.55
4	Total formations Audited	2	375.75	334.80	710.55
5	Audit & Inspection Reports	2	375.75	334.80	710.55
6	Special Audit Reports	-	--	-	-
7	Performance Audit Reports	-	--	-	-
8	Other Reports	-	--	-	-

Table 2: Audit Observations Regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	1.36
2	Weak financial management	14.82
3	Weak internal controls relating to financial management	4.33
4	Others	159.16
Total		179.67

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year (2014-15)	Total Last year (2013-14)
1	Outlays Audited	15.73	205.79	334.80	154.23	710.55*	1,065.88
2	Amount Placed under Audit Observations / Irregularities	1.36	72.45	12.48	93.38	179.67	142.23
3	Recoveries Pointed Out at the instance of Audit	0.06	3.19	11.57	0	14.82	4.08

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year (2014-15)	Total Last year (2013-14)
4	Recoveries Accepted/ Established at the instance of Audit	0	2.72	10.09	0	12.81	0
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	0

* The amount at 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 375.75 million

Table 4: 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.	145.05
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	1.48
3	Accounting errors (accounting policy departure from NAM, misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	16
4	Quantification of weaknesses of internal control systems	4.33
5	Recoveries and overpayments, representing cases of established, overpayment of misappropriation of public money.	12.81
6	Non-production of record.	0
7	Others, including cases of accidents, negligence etc.	0
	Total	179.67

Table 5: Cost-Benefit Ratio

(Rs in million)

	Description	Amount
	Outlays Audited (Items 1 of Table 3)	710.55
	Expenditure on Audit	1.60
	Recoveries realized at the instance of Audit	0
	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT CHAKWAL

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 PLGO, 2001 the 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 program in collaboration with the Union Councils;
- v. To propose taxes, cess, user fee, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- vi. To collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- vii. To manage properties, assets and funds vested in the 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 four TMAs of District Chakwal was Rs 769.62 million including salary component of Rs 220.48 million, non salary component of Rs 152.83 million and development component of Rs 396.31 million. Expenditure against salary component was Rs 171.16 million, Non salary component was Rs 97.20 million and development component was Rs 323.21 million. Overall savings were Rs 178.05 million which was 23.14% of total budget.

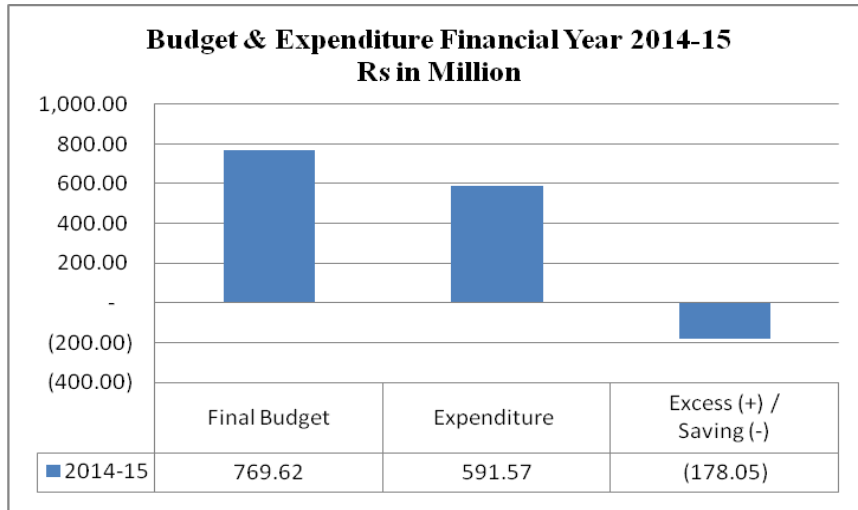
(Amount in million)

F Y 2014-15	Budget	Expenditure	Excess (+) / Saving (-)	% age (saving)
Salary	220.48	171.16	-49.33	22.37
Non-salary	152.83	97.20	-55.62	36.40
Development	396.31	323.21	-73.10	18.45
Total	769.62	591.57	-178.05	23.14

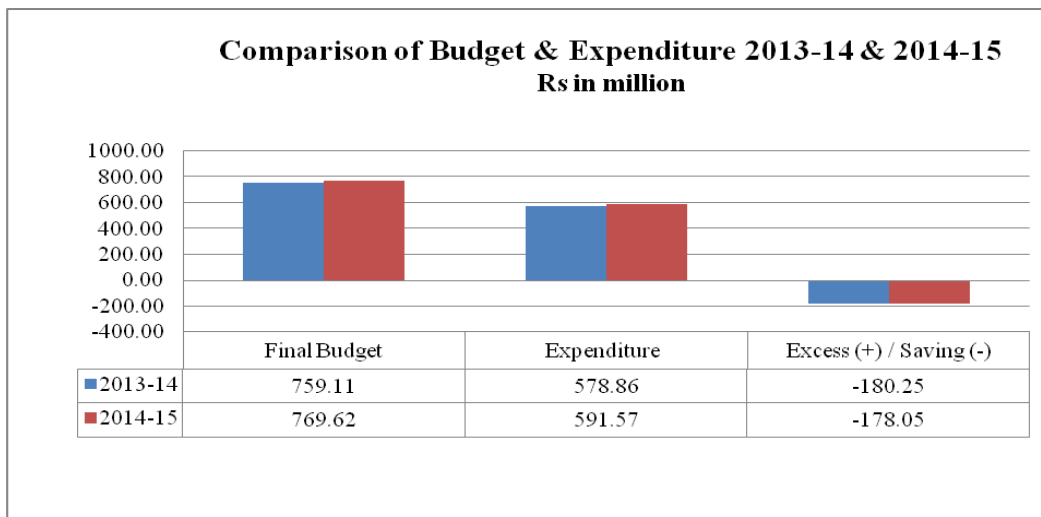
The budget outlays of Rs 472.66 million of two TMAs includes PFC award of Rs 103.98 million whereas total expenditure incurred by the TMAs during 2014-15 was Rs 375.75 million with a savings of Rs 96.91 million (detailed below).

(Rs in million)

Name of TMAs	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Savings	%age of savings
	Own receipt including OB	PFC award	Total Receipts				
TMA Chakwal	211.57	82.66	0.29	409.28	312.39	96.91	23.68
TMA Kalar Kahar	15.27	21.32	36.59	63.38	63.38	0.00	0.00
Total	226.84	103.98	36.88	472.66	375.77	96.91	20.50



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



There were savings in the budget allocation for the Financial Years 2013-14 and 2014-15 as follows:

(Rs in million)

Financial Years	Budget Allocation	Expenditure	Saving	% of Saving
2013-14	759.11	578.86	-180.25	23.75
2014-15	769.62	591.57	-178.05	23.13

The justification of savings, when the development schemes have remained incomplete, is required to be provided, explained by PAOs/TMOs and T.Os concerned.

1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	13	Not convened
2	2012-13	3	Not convened
3	2013-14	12	Not convened
4	2014-15	16	Not convened

1.2. TEHSIL MUNICIPAL ADMINISTRATION, CHAKWAL

1.2.1 Irregularity and Non-compliance

1.2.1.1 Un-authorize payment without cubic test of concrete - Rs 4.62 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.

Scrutiny of record of TMA Chakwal revealed that the TMA incurred expenditure of Rs 4.620 million on the execution of PCC (1:2:4) in following schemes during 2014-15 but the cubic test was not carried out from the government laboratory to check the concrete workability. In absence of the test, payment made for PCC (1:2:4) was irregular as detailed below.

Name of work	PCC Qty	Amount (Rs in million)
Const. of street & Drain/Culvert in UC-1 Chakwal	6,451	1.16
Const. of path from Pacca Road to village Dhok Ghazi UC Jand	8,349	1.50
Special repair of TMA General Bus Stand Talagang Road	10,916	1.96
Total		4.62

Audit is of the view that due to weak managerial controls, the payment of PCC was mad without obtaining cubic test report.

The matter was reported to TMO/PAO in February, 2016. TMA replied that all three schemes had been completed and laboratory test reports and results were available in the file. The DAC in its meeting held on 15.04.2016 decided to keep the para pending on grounds that (i) the samples were taken and provided to Lab by contractor as reported in test reports provided to audit for verification instead of Engineer in charge in violation of rules. (ii) Samples were taken before completion of execution and were not representative of whole as reported in provided test reports. In addition, cubic test cones were not available for scrutiny. Therefore, DAC kept the Para pending for Inquiry through Chief Engineer of Punjab Local Government Board to fix responsibility of persons at fault and regularization from Finance Department Punjab. No compliance was reported till finalization of this report.

Audit recommends regularization and Inquiry through Chief Engineer of Punjab Local Government Board to fix responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.12]

**1.2.1.2 Irregular execution without approved design & drawing-
Rs 4.50 million**

According to Clause 11 of the contract agreement, works should be executed in accordance with the specifications and approved drawings issued by Building Planning & Design Department.

TMA Chakwal awarded work for construction of Jinaz Gah in Village Kothian UC-Kothian valuing Rs 4.500 million to M/S Qutab Shah & Co (Government Contractor) during Financial Year 2014-15. Scrutiny of the record revealed that design of the building had not been approved by the Building Planning and Design Department, Lahore resulting in irregular expenditure of Rs 4.50 million 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. TMA replied that the work has been executed as per specifications, drawing & design approved by the TO(I&S) BS-18 . Reply of department was not acceptable because design of the building had not been approved by the Building Planning and Design Department, Lahore, therefore, DAC in its meeting held on 15.04.2015 kept the para pending for regularization from Finance Department of Punjab. No compliance was reported 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.21]

**1.2.1.3 Irregular employment of daily wages/ work charged labour-
Rs 3.59 million**

Appointments of daily labour/ work charge employees shall be made in accordance with following procedure laid down in the preface of schedule of wages rates 2005 according to notification No. RO (Tech) FD 2-2/2001 dated. 1st

September 2005 read with Government of the Punjab Finance Division Notification No.7(1) Exp-IV/2014 dated 9th September, 2014 for austerity measure for economy.

- (a) The post(s) shall be advertised properly in leading news papers.
- (b) The recruitment to all posts shall be made on the basis of merit specified for regular establishment vide para 11 of the recruitment policy issued by the S&GAD No. SOR-IV (S&GAD) 10-1/2003 dated. 17th September 2004.
- (c) Terms and conditions of employment shall be governed under rule 7-12 to 7-14 and 7-37 to 7-41 to PFR Volume- III.
- (d) Minimum qualification and experience for appointment to a post shall be the same as prescribed for similar post on regular post
- (e) According to rule 2.10(a) of PFR Volume-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of TMA Chakwal, it was noticed that work charge/ daily wages baildar had been employed without fulfilling codal formalities. They were required to appoint for maximum period of three months but they had been employed for longer period resulting in irregular drawl of pay and allowances of Rs 3.59 million.

Audit is of the view that due to weak managerial controls, irregular appointments were made.

The matter was reported to TMO/PAO in February, 2016. TMA replied that all the recruitments were made as per rules and after observing codal formalities. In view of non provision of proceedings of recruitments for verification, DAC in its meeting held on 15.04.2016 kept the para pending for regularization from Finance department of Punjab. No compliance was reported till finalization of this report.

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

[AIR Para No.15]

1.2.1.4 Unauthorized payment due to exceeding the prescribed limit of annual repair and maintenance - Rs 2.27 million

According to Finance Department notification No.FD (D-I)-21/78 P-II dated 17.3.2007, the financial yard stick for annual maintenance and repair of roads @ Rs 63,000 / per km / 10 feet width was approved. Special repair, fixed charges and repair of structure (bridges and culverts) @ 9% 2.5% and 1% per annum respectively would be in addition to the yard stick.

Scrutiny of accounts of TMA Chakwal revealed that expenditure amounting to Rs 2.265 million was incurred on “Special repair of road /Improvement of Pinwal of Chak Malook road”. According to yard stick, maximum expenditure of Rs 70,000 could be incurred for annual repair & maintenance of road but TO (I&S) expended over & above the yard stick estimates in violation of the instructions issued by Finance Department. This resulted in unauthorized expenditure of Rs 2.265 million.

Audit is of the view that due to weak financial controls, expenditure was incurred over the prescribed limit which resulted in unauthorized payment of Rs 2.265 million.

The matter was reported to TMO/PAO in February, 2016. TMA replied that, it was special repair / improvement of Road and formula of @ Rs 63,000 per/KM/10ft could not apply on this special case. The reply submitted by Department was not accepted by DAC in its meeting held on 15.04.2016 on the grounds that after addition of 9%, 2.5% & 1% for special repair, fixed charges & repair of bridges/culverts respectively per annum, the same formula was applicable for special repair. In addition, after conversion of measurements executed by auditee, it was found equivalent to 1.1 KM length and 10 ft width. Besides, auditee could not justify the difference of 1,600 sqft between sub base course (less) and base course(more).Therefore, DAC kept the Para pending for regularization from Finance Department Punjab and recovery of overpayment Rs 2.265 million. No compliance was reported till finalization of this report.

Audit recommends for regularization besides disciplinary action against the person(s) at fault for violation of the government instructions and recovery of overpayment Rs 2.265 million under intimation to Audit.

[AIR Para No.01]

1.2.1.5 Irregular & doubtful expenditure on procurements for Mela Jashn-e-Chakwal – Rs 1.88 million

According to rule 15.7 of PFR Volume-I, “Heads of offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge. For securing this object it is important that all quantities received in or issued from stores are entered in the stock accounts strictly in accordance with the rule and in the order of Recurrence on the dates the transactions take place, so that it should be possible at any time to check the actual balances with the book balances. Rule 2.20 *ibid* states “As a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim”

During scrutiny of accounts of TMA Chakwal, it was noticed the annual festival (Mela Jashn-e-Chakwal) was held under the administrative & fiscal control of TMA on 04.04.2014 to 09.04.2014. Audit observed irregularities regarding prevailing instructions of the government as given below.

- (i) Amount of Rs 0.698 million had been paid to the “Unique Trading Services” in respect of transportation charges without valid authentication of the responsible officers and the concerned members of Mela Committee making it dubious in nature. Similar nature of irregularity had been noticed in expenditure of Rs 0.068 million regarding payment of rent for the residences provided to the invited guests besides detail of the rooms rented was not mentioned in hotel bill.
- (ii) Scrutiny of voucher for expenditure of Rs 0.398 million bearing No.62/7-2014 revealed that it was without the description of the number of the guests in the claim.
- (iii) Amount of Rs 0.063 million was paid to the “Unique Traders” in respect of providing and fixation of the pegs for the horses in the mela ground which were not entered in stock register after utilization. The bill had not been verified from the concerned responsible authorities.
- (iv) The bill for leveling the track of the stadium in respect of preparation for the “Jashn-e-Chakwal” dog’s race event was found without authentication

from the TO(I&S), the Competent authority of the estimate. Similar nature of irregularity was found in payment of Rs 0.098 million for leveling the mela ground.

- (v) The Payment of Rs 0.153 million was made for banners for the propagation and advertisement of the various events of “Jashn-e-Chakwal” without description of total number of banners and places of the fixation of these banners for the above said purpose.
- (vi) Amount of bill Rs 0.378 million paid for provision of different eatables and refreshment to the honorable invitees was found without description of different food items for refreshment.
- (vii) Flags along with bamboos valuing Rs 0.022 had not been entered into the stock register.

Audit is of the view that due to poor financial management, expenditure was incurred without observing codal formalities.

The matter was reported to TMO/PAO in February, 2016. No reply was submitted by TMA in DAC meeting. In view of no response by auditee, DAC in its meeting held on 15.04.2016 kept the para pending for regularization. No compliance reported 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.24]

1.2.1.6 Loss to government due to departmental collection rights of adda fee – Rs 1.36 million

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

TMA Chakwal realized income amounting to Rs 0.922 million on account of “adda fee” through self collection during 2014-15. This resulted in loss of Rs 1.361 million in kind of pay & allowances of the staff and allied expenditure. The exchequer might be saved from the huge loss of Rs 1.361 million and income

could also be increased if TMA would have auction the collection rights of adda fee to contractor

Audit is of the view that due to poor planning and mismanagement, TMA sustained loss of Rs 1.361 million.

The matter was reported to TMO/PAO in February, 2016. No reply of the para was submitted by TMA in DAC meeting. Department collected the adda fee without any lawful authority, therefore, DAC in its meeting held on 15.04.2016 kept the para pending for regularization from Finance department of Punjab besides recovery of loss Rs 1.361 million from responsible persons. No compliance was reported till finalization of this report.

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

[AIR Para No.03]

1.2.1.7 Irregular procurement of fire brigade items without specifications & prequalification - Rs 1.36 million

According to Rule 15 of Punjab Public Procurement Rules, 2014, A procuring agency, prior to the floating of tenders, invitation to proposals or offers in procurement proceedings, may engage in pre-qualification of bidders in case of services, civil works, turnkey projects and in case of procurement of expensive and technically complex equipment to ensure that only technically and financially capable firms having adequate managerial capability are invited to submit bids. Such pre-qualification shall solely be based upon the ability of the interested parties to perform that particular work satisfactorily. As per rule 10 ibid, the specifications shall be generic and if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”.

TMA Chakwal incurred expenditure amounting to Rs 1.360 million on account of purchase of fire brigade items including 2,000 rft fire hose rubber

blind nylon top 2-1/2” dia made in Germany. Following irregularities were noticed by audit:

- i. Pre-qualification procedure was not carried out.
- ii. Specification of the items purchased was not shown in newspaper.
- iii. Response time for opening of the quotations was less than fifteen days.
- iv. Advertisement was published in only one news paper.
- v. Warranty certificate was not provided by the supplier.

Audit is of the view that due to poor financial management, expenditure was incurred without observing codal formalities.

The matter was reported to TMO/PAO in February, 2016. TMA replied that the firms were pre-qualified by observing all codal formalities and PPRA rule. The TMA neither provided any record in support of reply for verification nor reply was acceptable. Therefore, DAC in its meeting held on 15.04.2016, kept the para pending for regularization from Finance department. No compliance was reported 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.22]

1.2.2. Performance

1.2.2.1 Non-utilization of funds - Rs 67.66 million

According to Rule 64(ii) of the PDG&TMA (Budget) Rules, 2003, the resources of the Govt.should be utilized effeciently & effectively.

During audit of TMA Chakwal, it was found that a sum of Rs 67.657 million was remained un-utilized during the Financial Year 2014-15. Funds should 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 desired objectives of service delivery through the socio-economic development schemes as detailed below.

(Rs in million)

Sr. No	Description	Budget	Expenditure	Non Utilization
1	Contingent	92.00	61.28	30.72
2	Development	194.90	157.96	36.94
Total		286.90	219.24	67.66

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. TMA replied that funds of TMA were not lapsable and un-utilized funds shifted to next Financial Year. Departmental reply was not acceptable because TMA funds were not lapse able and there was no provision under the PDG &TMA (Budget) rules, 2003 supporting reply of department. Therefore, DAC in its meeting held on 15.04.2016 kept the para pending for regularization from Finance Department of Punjab. No compliance was reported till finalization of this report.

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

[AIR Para No.13]

1.2.2.2 (i) Delay in completion of works – Rs 7.5 million (ii) Non-imposition of penalty – Rs 0.75 million

According to Clause 39 read with Clause 37 of contract agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the 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. 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 construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

TO (I&S) of TMA Chakwal allotted works worth Rs 7.500 million to different contractors during 2014-15 but the work could not be completed within stipulated time and remained incomplete. The contractors neither applied for time extension nor penalty was imposed @ 10% on account of delay in completion of works. This resulted in non-recovery of penalty of Rs 0.750 million as detailed below.

(Rs in million)

Sr. No	Name of scheme	Date of start	Due Date of completion	Status	Cost	Penalty 10%
1	Const. of Janazgah Kothian	11.12.2014	30.05.2015	WIP	4.50	0.45
2	Special repair of TMA General Bus Stand Talagang Road Chakwal UC-1	02.01.2015	30.05.2015	WIP (Revised TS Required to due non execution item of work)	3.00	0.30
Total :-					7.50	0.75

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. TMA replied that the work at Sr. No. 1 was delayed due to revised approval from Rs 45 to 50 lac which was not acceptable in view of belated revision on 15.03.2016 for minor unjustified revision valuing Rs 0.500 million, therefore, DAC in its meeting held on 15.04.2016 kept it pending for recovery of penalty of Rs 0.450 million while regarding scheme at Sr. No.02, accepted the reply in view of completion in due period and verified by audit. Therefore, DAC recommended to reduce the para to Rs 4.500 million for regularization and also kept it pending for recovery of penalty Rs 0.450 million and to fix responsibility of persons at fault. No compliance was reported till finalization of this report.

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

[AIR Para No.09]

1.2.2.3 Non-passing of building plans – Rs 6.91 million

According to Sixth Schedule Sr No.24 of PLGO 2001, approval of building plans is function of TMA concerned.

During audit of the accounts of TMA Chakwal, for the Financial Year 2014-15, it was noticed that ninety two Building Plans had been submitted to TO(P&C) from July, 2014 to June, 2015 but no action had been taken for passing the plans worth Rs 6.913 million. This resulted in non passing of building plans and poor efficiency of the TO (P&C).

Audit is of the view that due poor managerial controls and lack of interest in work, building plans were not approved and revenue could not be generated.

The matter was reported to TMO/PAO in February, 2016. TMA did not submit reply of the para in DAC meeting. In view of no response by auditee, DAC in its meeting held on 15.04.2016 kept the para pending for regularization and to proceed for early disposal of building plans applications and to deposit prescribed fee Rs 6.913 million. No compliance was reported till finalization of this report.

Audit recommends for regularization besides fixing responsibility against persons at fault and recovery of prescribed fee Rs 6.913 million under intimation to Audit.

[AIR Para No.19]

1.2.2.4 Non-completion of development schemes within the same Financial Year – Rs 4.71 million

According to rule 14(C) of TMA (Works) Rules, 2003 “An estimate on the basis of which a work is to be undertaken shall be subject to availability of funds for the scheme” According to para 42(13) of PDG & TMA (Budget) Rules, 2003 the works should be completed within the same Financial Year.

TMA Chakwal awarded the following works valuing Rs 4.710 million for construction of street/drain during 2014-15 but the same were not completed within the same Financial Year due to non availability of funds. This resulted in non-completion of schemes during the Financial Year 2014-15 as detailed at **Annex-C**.

Audit is of the view that due to poor financial management, funds could not be available for the running schemes to complete on due date.

The matter was reported to TMO/PAO in February, 2016. TMA replied that it was clear that the funds were available against these schemes and delayed due to revision / enhancement in scope of work. The reply of department was not acceptable because all the schemes mentioned in para were not completed in same Financial Year. Therefore, DAC in its meeting held on 15.04.2016 kept para pending for regularization from Finance Department, Punjab besides imposition of penalty on account of delay and to complete all the schemes at the earliest under intimation to Audit. No compliance was reported till finalization of this report.

Audit recommends for regularization besides imposition of penalty and early completion of development schemes under intimation to Audit.

[AIR Para No.17]

1.2.2.5 Illegal construction of buildings without approval of building plan (map) and non-deposit of fee – Rs 1.82 million

According to Sixth Schedule Sr No.24 of PLGO 2001, approval of building plans is function of TMA concerned. Under Building bye-laws of TMA “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 accounts of TMA Chakwal, for the year 2014-15, scrutiny of register of Building Plans of TO(P&C) revealed that fourteen numbers of buildings were constructed without approval of building plans (maps), as well as deposit of building fee of Rs 1.824 million in district Chakwal. Plans had been submitted to TO(P&C) from July, 2014 to June, 2015, but owners of buildings

constructed the building without approval of building plans resulting in non-deposit of building fee Rs 1.824 million as detailed at **Annex-D**.

Audit is of the view that due poor managerial controls of TO(P&C) and building inspectors, buildings were constructed without approval of maps and building plans.

The matter was reported to TMO/PAO in February, 2016. TMA did not submit reply of the para in DAC meeting. In view of no response by auditee, DAC in its meeting kept the para pending for regularization and to proceed for legal & penal action against the illegally constructed buildings besides deposit of fee Rs 1.824 million with penalty along with other legal measures under the rules against culprits. No compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against persons at fault of TO(P&C) branch at fault and recovery of loss Rs 1.824 million under intimation to Audit.

[AIR Para No.20]

1.2.3 Internal Controls weaknesses

1.2.3.1 Irregular recording of works in more than one Measurement Book Rs 4.33 million

As per PAC memo No.PAC(C&W)9-39/85, dated 04.10.1992, Entries of all items of one work should be recorded in one M.Bs, and the next M.B, should be started only after completion of the previous one and ensure that entries of various items of one book are not recorded in multiple number of MBs.

During audit of TMA Chakwal, it was noticed that management had used different MBs for one work during 2014-15 violating the PAC instructions resulting in un-authorized maintenance of MBs valuing Rs 4.325 million due to recording of one work in different MBs as detailed at **Annex-E**.

Audit holds that due to weak internal controls and negligence, same work was recorded in more than one MB.

The matter was reported to TMO/PAO in February, 2016. TMA replied that development works of TMA were of such a minor/meager amounts and recording of entries in MB required only three or four pages. Departmental reply was not accepted and DAC in its meeting held on 15.04.2016 kept the para pending for regularization from Finance Department of Punjab. No compliance was reported till finalization of this report.

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

[AIR Para No.23]

**1.3 TEHSIL MUNICIPAL ADMINISTRATION
KALAR KAHAR**

1.3.1 Fraud / Misappropriation

1.3.1.1 Embezzlement on account of receipts of Tax on Transfer of Immoveable Property – Rs 1.48 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.

Scrutiny of the record of TMA Kaller Kahar revealed that amount of Rs 1.478 million was collected on account of TMA share of Tax on Transfer of Immoveable Property (TTIP) up to June, 2015 but the amount was with held by the concerned Patwaris of Revenue Department and was not transferred to TMA account. This resulted in likely embezzlement of Rs 1.478 million as detailed given at **Annex-F**.

Audit holds that due to weak internal controls and negligence, the amount of TTIP was not transferred to account of TMA.

The matter was reported to TMO/PAO in February, 2016. However, the reply was not furnished and DAC meeting was also not convened till finalization of the report.

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

[AIR Para No.02]

1.3.2 Irregularity and Non-compliance

1.3.2.1 Un-authorized /irregular execution of development schemes – Rs 43.97 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, its No., date and amount of TS Estimate along with name of Authority who sanctioned Technical Estimate, should be mentioned in the notice of press advertisement.

Audit of the accounts of TMA Kaller Kahar revealed that for execution of Sixty Two development schemes for Rs 43.973 million, TS Estimate number was not provided in the press advertisement. Therefore, in the absence of such codal formality, it was shown that work had been started without technical Estimate sanctioned by the competent authority and payment made on this account was irregular as detailed at **Annex-G**.

Audit is of the view that due to weak financial control, the works were advertised without sanction of competent authority.

The matter was reported to TMO/PAO in February, 2016. However, the reply was not furnished and DAC meeting was also not convened till finalization of the report.

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

[AIR Para No.05]

1.3.2.2 Irregular budget estimates causing difference – Rs 16.00 million

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

- i) The budget estimates for the years 2013-15 were not prepared on the prescribed forms as required under the Punjab Local Govt. (Budget) rules 2003.
- iii). The Budget call letters were not served as required under rule II *ibid*.

- v). The statement of outstanding liabilities was also not prepared on form BDO-5 as required under rule 24, ibid.
- vi). The development projects undertaken through development budget were not prepared on the form of BDO-4 as required under rule 30 of Punjab Local Govt. (Budget) rules 2003. Further the same including Annual Development Programme was not processed in accordance with rule 31 ibid.
- vii). The performance targets along with the financial figures in the Budget estimate for the year 2013-14 were not provided as required under rule 94 of Punjab Local Govt. (Budget) rules 2003.
- viii). Form BDC-3 regarding establishment budget by function & designation and form BDC-4 regarding establishment strength by designation as required under rules 19, 28, 52, and 54 of the aforesaid rules were not prepared/annexed with the budget.
- ix). 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 Financial Years 2013-15.
- x). Receipt figures provided by the TMA did not match with the figures incorporated in Annual Accounts 2014-15 compiled by the Tehsil Accounts Officer. This resulted in a difference of Rs 16.00 million as detailed below.

(Rs in million)

Head	Period	Revised Budgeted Figure	Figures in Annual Account	Difference
Receipts	2014-15	36.59	37.56	0.97
Expenditure	2014-15	63.38	48.35	15.03
Total				16.00

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

The matter was reported to TMO/PAO in February, 2016. However, the reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends regularization and fixing responsibility for unjustified budget revision under intimation to Audit. [AIR Para No.06]

1.3.2.3 Irregular expenditure in violation of Punjab procurement regularity authority - Rs 1.91 million

According to the Rule 12(1) of PPRA Rules, 2014 Procurement Rules 2014 , 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. Rule 10 ibid states that “(1) 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.(2) The specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications but if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”

TMA Kaller Kahar incurred expenditure of Rs 1.905 million during Financial Years 2013-14 & 2014-15. It was noticed that no advertisement was made on PPRA Web site. All quotations were received from GST non-registered firms and procurement was made in violation of PPRA Rules, 2014. Further it was noticed that neither supplier was shortlisted/ prequalified for the procurement of services nor specifications were mentioned in quotations. Furthermore, it was noticed that Purchase Committee for procurements relating to “Ramzan Bazar” was notified by the LG & CD Department vide No.(LG)2-2/2011 dated 09.08.2011 comprising the members i.e Administrator, TMO, TO(Finance) and Tehsil Accounts Officer but Tehsil Accounts officer was reluctant to sign on procurements without recording of grievances/reservations as detailed below.

(Rs in million)

Period	Item	Nature of Expenditure	Vendor	Amount
2013-14	Tent Service	Hiring Charges	Zafar Hussain Malik	0.16
2013-14	Tractor Bucket	Procurement Charges	The Awan engineering	0.27
2013-14	Water Bowser	Procurement Charges	Zafar Hussain Malik	0.48
2014-15	Tent Service	Procurement Charges	Zafar Hussain Malik	0.97
2014-15	Tent Service	Procurement Charges	Zafar Hussain Malik	0.03
Total				1.91

Further, scrutiny of the record revealed that procurement valuing Rs 0.974 million was made from M/s Zafar Hussain Malik on 28.06.2014 having higher

rates as compare to procurement of same items made on 17.06.2014. This resulted in loss to Government amounting to Rs 0.057 million as detailed below.

(Amount in Rs)

Items	Rate/unit given in bill of 28.06.14	Rate/unit given in bill of 17.06.14	Difference in Rates	Quantity purchased on 28.06.2014	Over payment
Qanat (7x15)	5,650	4,300	1,350	35	47,250
Shamiana (15x15)	2,100	1,600	500	20	10,000
Total					57,250

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, the reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for fake expenditure and recovery of loss thereof.

[AIR Para No.01]

1.3.2.4 Irregular execution of plain cement concrete in violation of specifications Rs 1.12 million

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

Audit of the accounts of TMA Kaller Kahar revealed that in following schemes of the construction of PCC streets, 15,389 cft PCC 1:7:20 was executed in the bed of PCC, in violations of the circulated specifications which resulted in irregular expenditure of Rs 1.121 million as detailed at **Annex-H**.

Audit is of the view that due to weak internal controls, wrong items were executed in PCC streets.

The matter was reported to TMO/PAO in February, 2016. However, the reply was not furnished and DAC meeting was also not convened till finalization of the report.

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

[AIR Para No.04]

1.3.3. Performance

1.3.3.1 (i) Delay in completion of development schemes- Rs 4.70 million

(ii) Non-imposition of penalty – Rs 0.47 million

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

TMA Kaller Kahar started three Development Schemes valuing Rs 4.700 million during the Financial Years 2013-15. The schemes had stipulated periods of three to six months for completion. It was noticed that the schemes were not completed in spite of incurring expenditure of Rs 3.525 million within stipulated time. Further, penalty @ 10 % of value of agreement was not imposed on the contractor. This resulted in non-recovery of penalty of Rs 0.470 million as detailed at **Annex-I**.

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, the reply was not furnished and DAC meeting was also not convened till finalization of the 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.08]

Annexure

**Annex-A
Part-I**

MFDAC Paras Pertaining to Audit year 2015-16

(Rs in million)

Sr. No.	Name of Formation	Title of Paras	Nature of Irregularity	Amount
1	TMA Chakwal	Doubtful payment due to Non execution of drain	Non compliance of Rules	0.317
2		Irregular Transfer of Funds to PLGB	-do-	2.381
3		Less Deposit of Income Tax	Poor performance	0.701
4		Un-authentic government receipts due to non-conducting survey of manufacturers, vendors & traders		0.94
5	TMA Kallar Kahar	Unlawful Transfer of Local Fund	Non compliance of Rules	0.633
6		Irregular release of salary without service	Poor performance	0.535

**1.1.3
Part-II**

MFDAC Paras Pertaining to Audit Year 2014-15

(Rs in million)

S. No	Name of TMA	Description of Para	Nature of Irregularity	Amount
1	TMA, Chakwal	Non recovery of outstanding rent of Shops	Poor performance	0.528
2		Loss due to acceptance of bid below Reserve Price	DO	8.75
3		Un-authorized Payment of	DO	1.713
4		Non deduction of additional performance security-	DO	0.742
5		Non –Reconciliation Of receipt with Bank	Weak internal control	1,418.65
6		Non realization of water rate charges		0.475
7		Loss to government of Rs 180,000 due to vacant shops	DO	0.18
8		Non-imposing of penalty due to delay in completion of work	DO	0.32
9				
10	TMA, Talagang	Loss to Local Govt. due to non auction of TMA Canteen	DO	0
11		Performance of Regulation Wing	DO	0
12		Loss to Local Govt., due to non auction of TMA Canteen	DO	-

Annex-B

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

(Amount in Rs)

1. TMA, Chakwal				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Saving	% age
Salary	122,384,407	93,135,261	29,249,146	23.90
Non Salary	91,996,000	61,275,613	30,720,387	33.39
Development	194,900,937	157,964,275	36,936,662	18.95
Head	Budgeted	Achieved	Difference	
Revenue	294,229,431	305,407,247	(11,177,816)	(3.80)
Total	409,281,344	312,375,149	96,906,195	23.68
2. TMA, KALAR KAHAR				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Saving	% age
Salary	11,244,240	11,244,240	0	0
Non Salary	4,299,000	4,299,000	0	0
Development	47,834,482	47,834,482	0	0
Head	Budgeted	Achieved	Difference	
Revenue	36,590,000	29,393,759	7,196,241	19.67
Total	99,967,722	92,771,481	7,196,241	7.20
3. TMA, CHO SAIDAN SHAH -				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Saving	% age
Salary	23,414,630	16,491,787	6,922,843	29.57
Non Salary	9,868,000	3,960,344	5,907,656	59.87
Development	23,574,042	22,411,017	1,163,025	4.93
Head	Budgeted	Achieved	Difference	
Revenue	37,999,128	40,727,126	(2,727,998)	(7.18)
Total	56,856,672	42,863,148	13,993,524	24.61
4. TMA, TALAGANG. -				
Financial Year 2014-15				
Head	Budget	Expenditure	Excess / Savings	% age
Salary	63,438,000	50,284,937	13,153,063	20.73
Non Salary	46,664,000	27,668,858	18,995,142	40.71
Development	130,000,000	94,995,670	35,004,330	26.93
Head	Budgeted	Achieved	Difference	
Revenue	201,831,500	188,974,271	12,857,229	6.37
Total	240,102,000	172,949,465	67,152,535	27.97

Annex-C

Para-1.2.2.4

(Rs in million)

Sr. No	Name of Schemes	TS Amount	Date of Start	Due date of Completion	Expenditure	Status
1	Const. of Street / drain UC-1, Chakwal	1.700	12.03.2015	30.05.2015	1.725	W.I.P
2	Const. of street /drain Khalifa Qabarstan	1.500	12.03.2015	30.05.2015	1.490	Revised Due date of completion 30.09.2015
3	Const. of street /drain M. Asghar to Hasnain Iqbal Village, Mureed	1.500	12.03.2015	30.05.2015	1.495	Revised Due date of completion 30.09.2015
Total		4.700			4.710	

Annex-D

Para-1.2.2.5

(Rs in million)

Sr. No	Name of Applicant	Amount Due	Remarks
1	Khalid Mehmood S/O Muhammad Yousaf Rawalpindi Road Opp. Boys Degree College Chakwal, Chak Norang.	0.156	No parking Place
2	Muhammad azain S/O Ghulam Dlair Late Rawp road Near Munira Jalil Hospital Chakwal,	0.579	No parking Place
3	Zia Ul Haq Shamsi S/O Zahoor Ahmed Rawp. Road Opp Boys Degree College	0.251	No parking Place
4	Muhammad Akbar S/O Noor Muhammad Rawp Road Opp Boys Degree College	0.346	No building charges Deposit
5	Mian Aftab Ahmed advocate S/O Mian Masood Ahmed , Rawp Road Opp Boys Degree College	0	No assessment made Const. work running /Court Case
6	Aftab Ahmed S/O Fazal Muhammad Khan Rawp Road Opp Boys Degree College	0	Without approval Commercial plaza
7	Muhammad Fiaz S/O Muhammad Sabir Rawp. Road Opp Col.rtd Ghulam Shabir Hospital	0.327	No parking Place
8	Qari ashaq Hussain S/O Khan Muhammad Mohallah Line Park Gali No-1	0	No Assessment made Commercial Market
9	Saeed Ahmed S/O Mehboob Khan, Moaza Mian Maya Mohallah farooqi	0	No Assessment made Residential

Sr. No	Name of Applicant	Amount Due	Remarks
10	Ali Mukhtar S/O M.Mukhtar Sakna Ohdarwal Main Talagang road, Dar e arqam School, Chakwal	0	No Assessment made Commercial Plaza
11	Haji ameer Khan S/O Mehd Khan Dharabi Chakwal	0.165	Plaza main Talagang road, opposite Grid station.
12	M. salah Ud Din S/O Abdul razzaq Sakna Mohallah Syed abad PO Khs Maghal Tehsil choa	0	Court Case. No Assessment made Commercial construction Talagang road Dhudyal
13	Ansar Mehmood Saith S/o Muhammad Fazal Ohdarwal Talagang Road	0	No Assessment made. Commercial Hall
14	Ch. Ashfaq Kahoot, neik Muhammad Mohallah Ghosia Jhelum road Chakwal Main talagang Road Opposite Kohinoor Mall	0	No Assessment made
Total		1.824	

Annex-E

Para-1.2.3.1

(Rs in million)

Sr. No	Name of work	Name of Sub. Engg	MBs No	Cost of work
1	Const. of street/Drain GGHS Karyala Main house Maqsood to Mohsin Karyala	Khalid Mehmood	6335, 6689	0.500
2	Const. of path protection of wall Raja Maqbool to GPS Sarkar Mahir UC-Segal Avbad	Khalid Mehmood	8640, 8638	1.725
3	Const. of street from Main Street to House of Younas villag Thoa Hiader UC Mureed	Saqlain Abbas	6987, 6333	0.300
4	Cons. Of street/Drain From House of Zubair to Babu Maqsood Villag, Thoa Bhadar UC-Mureed	Saqlain Abbas	6987, 6333	0.300
5	Const. of street lane village Karyala	Khalid Mehmood	6348, 6338	1.500
Total				4.325

Annex-F

Para-1.3.1.1

(Rs in million)

Sr. No	Name of Patwaris	Mauza	Amount
1	Muhammad Amir	Kaller/Kahar/ Bhapur kalan/kalo	0.073
2	Asif/Abid	Bhoun	0.022
3	Muhammad Javed (Late)	Phar Khan/ Mani/ O Chanan	0.170
4	Sardar Akhter	Khair pur	0.011
5	Muhammad Iltaf	Gahi/Kaller Kahar	0.372
6	Javed	Bola/ Makhial/ Sardi/ Buchal Khurd Guffanwala/Gahi	0.133
7	Muhammad Ashfaq	Bhal/Sathi	0.122
8	Naeem Asghar	Runsial, Bhall, Guffanwala	0.132
9	Raja Yousuf	Jhamra/ Matan Klan/ Laphi/ Dhrukna/ Maton Khurd/ Rakh Samar Qand/ Makhial/ Buchail	0.270
10	Muhammad Riasat	Khai/ Shamsabad/ Thoa Hamyyun	0.055
11	M. Asif	Kalo	0.106
12	M.Rafaqat	Maira/ Khoker Bala	0.012
		Total	1.478

Annex-GPara-1.3.2.1
(Rs in million)

Sr. #	Name of Scheme	Estimated Amount
2013-14		
1	Const. of street/drain in village Maira	0.425
2	Const. of street/path village Walana(Near Dhoke Jalphol)	0.222
3	Const. of Nullah Near pond village Rehna Sadaat	0.307
4	Const. of Street/drain in village Chumbi	0.255
5	Const. of Street/drain in village Boolay	1.311
6	Const. of boring with submersible pump 3HP with extension of water tank/Pipe line at village Kahoot	0.460
7	Extension pipe line water supply scheme Rehna Sadaat	0.300
8	Const. of path from Chakwal Khushab road to house of Malik Azhar near link road Sadwal village Bhoun	0.415
9	Const. of Street/drain in village Bhoun	0.375
10	Const. of Street/drain in village Chakkushi	0.427
11	Const. of Street/drain from Nadeem Chowk towards Lal Masjid village Pahar Khan	0.484
12	Const. of street/drain from link road Miani Wasnal to house of Sadiq Village Miani	0.408
13	Providing fixing tuff tiles in Janaza Gah Village Kahoot	0.600
14	Const. of street and drain / path , protection wall village Pahar Khan	0.500
15	Const. of Nullah from Asad welding shop to Ahmed Medical center village Bhoun	0.300
16	Const. of street and drain near jalebi chowk , Choi Jandran	0.400
17	Const. of street and drain from house Taj to towards main chowk village Kahoot	0.300
18	Const. of street and drain village Sar Kalan	0.400
19	Const. of street and drains village Sethi	0.300
20	Const. of streets and drains village Chumbhi	0.750
21	Const. of streets and drains in constituency of Union Councils Kallar Kahar & Bharpur	0.750
22	Const. of street and drain village Ransial	0.500
23	Const. of streets and drains village Bhoun	0.300
24	Const. of path from Jheel road to Police Rest House near Takht-e-Babri Kallar Kahar & Renovation of Takht-e-Babri Kallar Kahar	0.800
25	Const. of Parking Shade office TMA Kallar Kahar	1.500
26	Repair & Maintenance office TMA Kallar Kahar	0.700
27	Earth Filling in office TMA Kallar Kahar	1.000
28	Renovation , Repair of road from main chowk Kallar Kahar to Tehsil Office Kallar Kahar (Sergodah Khusahab road Kallar Kahar)	2.000
29	Const. of street and drain from haveli Razzaq to house Majeed house Amir to Nazar Hussain from house Alam Sher near Masjid Khizar house	2.000

Sr. #	Name of Scheme	Estimated Amount
	2013-14	
	Nadeem to Ajain from Younas Chowk to Masjid Forroqia Muhammad Buksh Const. of street and drain near house Hameed near hosue Nadeem village Dhrukna	
30	Const. of Tube Well and G.I pipe line for WSS Rehna Sadat Phase-II (Tied Grant)	2.425
31	Const. of street / path village Sethi.	1.000
32	Const. of pumping house for water supply scheme Rehna Saddat	0.300
33	Const. of streets / drains village Farooqabad (Dakhli)	0.300
34	Const. of Street/Drain in Village Wasnall Installation of three No. Sub Merzible Pump in village Jhamra	2.000
35	Remain ing work of Water Supply Scheme & Providing fixing of Sub Merzible Pump in village Dhurkna	1.100
36	Const. of Boundary wall of cricket ground/Const. of stage and earth filling in cricket ground at Sardhi	1.100
	2014-15	
37	Const. of Nullah village Makhial	0.500
38	Const. of path PCC from main Chakwal road toward house of Azhar village Bhoun	0.500
39	Const. of boundary wall graveyard village Chak Khushi	0.500
40	Const. of streets and drains PCC village Guffanwala	0.500
41	Const. of streets and drains PCC village Ransial	0.300
42	Const. of street and drains PCC village Pahar Khan	0.300
43	Const. of path PCC from house Khadim Hussain to house Haider village Bharpur	0.700
44	Const. of Nullah mohalla Imam Bargah Kallar Kahar	0.300
45	Const. of path PCC dhaki village Rehna Sadat / brick soiling dhoke mohri dakhli Rehna Sadat	0.800
46	Const. of streets and drains PCC village Bharpur	0.300
47	Const. of streets and drains, path PCC village Hattar	0.400
48	Const. of streets and drains, path PCC village Walana	0.200
49	Const. of streets and drains PCC village Bhoun	0.469
50	Const. of streets and drains PCC village Serdhi	0.900
51	Const. of streets and drains village GUFFanwala	0.500
52	Const. of protection wall village Pahar Khan	0.800
53	Const. of streets and drains PCC village Bharpur	0.500
54	Const. of streets and drains PCC village Wasnal	1.600
55	Constru: of Streets and drains PCC from house Amjad Hussain to Muhammad Ashraf mohalla Jamia Masjid Kallar Kahar	0.200
56	Const. of street and drain village Bhatti Gujar	0.300
57	Const. of streets and drain Ali Pur Dakhli Thir Chak	0.300
58	Remaining work of Shade TMA Office Kallar Kahar	0.750
59	Remaining work Const. of path from Jheel road to police rest house near Takht-e-Babri Kallar Kahar	0.300

Sr. #	Name of Scheme	Estimated Amount
	2013-14	
60	Const. of Residences of TMO TMA Kallar Kahar	2.500
61	Const. of street and drain, PCC road, and installation of Sub Mercible Pump, Bore, village Buchal Kalan	2.500
62	Const. of street and drain village Bhoun	0.340
	Total	43.973

Annex-H

Para-1.3.2.4

Sr. No	Name of Scheme	Period	PCC 1:7:20 (cft)	Rate per cft (Rs)	Total (Rs in million)
1	Construction of Streets & Drain in Village Boolay	2013-14	5106	72.24	0.369
2	Construction of Streets & Drain in Village Pahar Khan	2014-15	815	73.012	0.060
3	Construction of Streets & Drain in UC Bharpar	2014-15	2,487	73.012	0.182
4	Constr of Path PCC from main chakwal road towards h/o Azhar village bhoun	2014-15	1,425	73.03	0.104
5	Construction of Streets & Drain I PCC Village Guffanwala	2014-15	1,446	73.03	0.106
6	Construction of Streets & Drain I PCC Village Wasnal	2014-15	4,110	73.03	0.300
	Total		15,389		1.121

Annex-I

Para-1.3.3.1

(Rs in million)

Name of Scheme	Date of Start	Due Date of Completion	TS Amount	Payment Made	Penalty @ 10%	Remarks
Const of Parking Shade office TMA Kallar Kahar	December, 2013	March, 2014	1.500	1.125	0.150	Incomplete
Repair & Maintenance office TMA Kallar Kahar	December, 2013	March, 2014	0.700	0.525	0.070	Incomplete
Const of Residences of TMO TMA Kallar Kahar	January, 2016	July, 2015	2.500	1.875	0.250	Incomplete
Total			4.700	3.525	0.470	