



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

AUDIT YEAR 2014-15

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ADP	Annual Development Plan
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG &CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
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/Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)

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 / Town 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 2013-14. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2014-15 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 PAOs 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 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:

(RANA ASSAD AMIN)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore carries out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three (3) City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil / Town Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate has a human resource of 15 officers and staff, total 1,574 man-days and the annual budget of Rs 17.567 million for the financial year 2014-2015. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, R.D.A Rawalpindi carried out audit of the accounts of three TMAs of District Chakwal for the financial year 2013-2014.

Each Town Municipal Administration, in District Chakwal is headed by a Town Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Town 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 PLGO 2001 requires the establishment of Tehsil/Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Town Nazim / Town Council / Administrator in the form of Budgetary Grants.

Audit of TMAs of District Chakwal was carried out with the 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 the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, resulting in no leakage of revenue and revenue did not remain outside Government Account/Local Fund.

a. Scope of Audit

Total expenditure of two TMAs of the District Government Chakwal for the financial year 2013-2014 under the jurisdiction of DG District Audit (N) Punjab was Rs. 578.859 million, covering 2 PAOs, and 2 formations. Out of the DG District Audit (N) Punjab audited an expenditure of Rs 86.788 million which in terms of percentage is 15 % of auditable expenditure.

Total receipts of the two (2) TMAs of District Government Chakwal for the financial year 2013-2014, were Rs. 645.40 million. DG District Audit (N) Punjab audited receipts of Rs. 124.50 million which was 20 % of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs. 4.079 million were pointed out through various audit paras which were 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 the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity.

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 been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government Chakwal was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. 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 Town/Tehsil Municipal Administration to appoint an Internal Auditor but the same was not appointed in Town/Tehsil Municipal Administrators.

f. Key Audit Findings of the Report

- i. Non Compliance of Rules of Rs 138.147 million noted in fifteen (15) case¹.
- ii. Non realization of Government Revenue of Rs 4.079 million noted in one (1) case².

Audit paras on the accounts for 2013-14 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 to resolve the following issues seriously, regarding:

- i. Producing of record to audit for verification.
- ii. Holding investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.
- iii. Strengthening of internal controls.
- iv. Appointing of internal auditor.
- v. Holding of DAC meetings well in time.
- vi. Ensuring compliance of DAC directives and decisions in letter and spirit.
- vii. Expediting the recoveries pointed out by Audit as well as others recoverable in the notice of management.
- viii. Ensuring compliance of relevant laws, rules, instructions and procedures, etc.
- ix. Maintaining of accounts and record in proper manner.
 - x. Taking appropriate action against officers/officials responsible for violation of rules and losses.
 - xi. Realizing and reconciling of various receipts.
 - xii. Taking stock physically of the fixed and current assets.
- xiii. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- xiv. Monitoring of permanent stock instead of huge expenditure on hiring of stock in regular events.

¹ Para 1.2.1.1 to 1.2.1.3 & 1.3.1.1 to 1.3.1.12

² Para 1.3.2.1

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

Sr. No.	Description	No.	Budget (Rs. in million)
1	Total Entities (PAOs) in Audit Jurisdiction	4	759.113
2	Total Formations in Audit Jurisdiction	4	759.113
*3	Total Entities (PAOs) Audited	2	540.46
*4	Total Formations Audited	2	540.46
5	Audit & Inspection Reports	2	540.46
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

* Figures at Serial No.3 & 4 represent expenditure.

Table 2: Audit observation regarding Financial Management

Rs. in million

Sr. No.	Description	Amount Placed under Audit Observation (Rs. in million)
1	Unsound asset management	--
2	Weak financial management	--
3	Weak internal controls relating to financial management	141.11
4	Violation of rules	20.57
5	Others	--
TOTAL		161.68

Table3: Outcome Statistics

Rs. in million

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	7.78	264.29	561.42	232.39	1,065.88	1,443.399
2	Amount Placed under Audit Observation/ Irregularities of Audit	5.510	101.574	4.079	31.063	142.226	108.64
3	Recoveries Pointed Out at the instance of Audit	0	0	0	4.079	4.079	20.57
4	Recoveries	-----	-----	-----	-----	-----	-----

Sr. No.	Description	Expenditure on Acquiring 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	-----	-----	-----	-----	-----	-----

* The amount serial No 1 in column “total 2013-14” is the sum of expenditure and receipts, whereas the total expenditure audited for the year 2013-14 was Rs540.46million

Table4: Irregularities Pointed Out

Sr. No.	Description	Amount Placed under Audit Observation (Rs. in million)
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	138.147
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-----
3	Accounting errors (accounting policy departure from IPSAS, 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.	-----
4	Quantification of weaknesses of internal control systems	-----
5	Recoveries and overpayments, representing cases of establishment overpayment of misappropriation of public money.	4.079
6	Non-production of record.	-----
7	Others, including cases of accidents, negligence etc.	
	Total	142.236

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs. in million)
1	Outlays Audited(Items 1 of Table 3)	1,065.880
2	Expenditure on Audit	2.196
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	1:0

CHAPTER-1

1.1 City District Government, Chakwal

1.1.1 Introduction of Departments

TMA consists of Town Nazim, Town Naib Nazim and Town Municipal Officer. Each TMA comprises of five Drawing and Disbursing Officers i.e. TMO, TO-Finance, TO-I&S, TO-Regulation, TO-P&C and Town Nazim and Naib Nazim. The main functions of TMAs are as follows:-

1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible;
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
3. Enforce all municipal laws, rules and by-laws governing TMA's functioning;
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
5. 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;
6. Collect approved taxes, cesses, user fees, rates, rents, tolls, charges, fines and penalties;
7. Manage properties, assets and funds vested in the Town Municipal Administration;
8. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
9. 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;
10. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
11. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of two (02) TMAs selected for audit was Rs. 295.308 million (inclusive Salary, Non-salary and Development) whereas the expenditure incurred (inclusive Salary, Non-salary and development) was Rs. 225.186 million showing savings of Rs. 70.122 million which in terms of percentage was 24% of the final budget (detailed below). Less utilization of development budget (23%) deprived the community from getting better municipal facilities.

Rs. in million

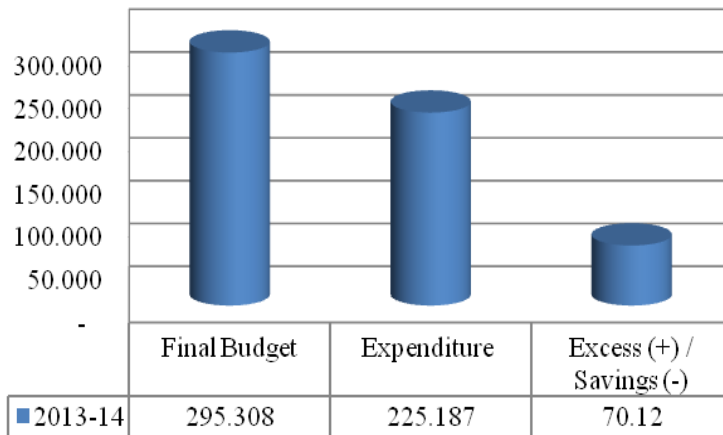
2013-14	Budget	Expenditure	Saving (-)	% age Savings
Salary	82.478	65.563	16.916	21
Non-salary	59.997	41.478	18.519	31
Development	152.833	118.146	34.687	23
Total	295.308	225.186	70.122	24

The budgeted outlay was Rs. 295.308 million of two (02) TMAs includes PFC award of Rs. 126.328 million whereas total expenditure incurred by the TMAs during 2013-14 was Rs. 225.186 million with a savings of Rs. 70.122 million (detailed below). This is indicative of the fact that the TMAs had sufficient funds to meet the expenditure from their own sources and there was no need of any injection of PFC award.

Rs. in million

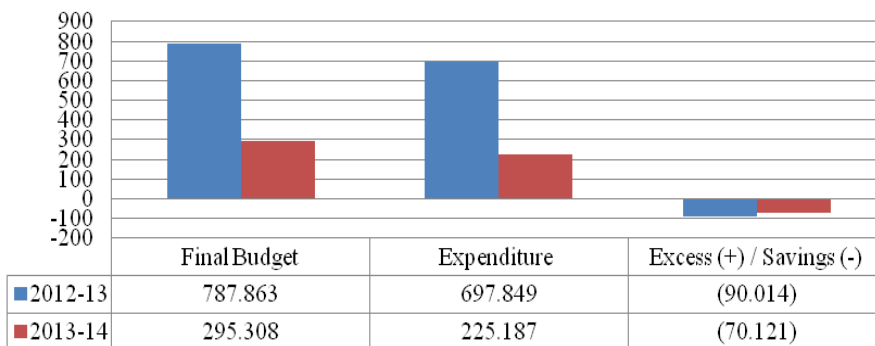
TMA	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Savings	%age of Savings
	Own receipt including OB	PFC award	Total Receipts				
TMA Chakwal	300.727	84.172	384.899	149.623	114.135	35.487	25
TMA Talagang	227.438	42.156	269.594	145.685	111.051	34.635	23
Total	528.164	126.328	654.492	295.308	225.186	70.122	24

Budget & Expenditure 2013-14 Rs in Million



The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Comparison of Budget & Expenditure 2012-13 and 2013-14 Rs in million



There was savings in the budget allocation of the financial year 2012-13 and 2013-14 as follows:

(Rs in million)

Financial Years	Budget	Expenditure	Savings	% of Saving
2012-13	787.863	697.849	(90.014)	11
2013-14	295.308	225.187	(70.121)	24
Total	1692.2	1383.58	-308.614	18

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 Audit Paras of Audit Report 2013-14

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		Not convened
2	2012-13		Not convened
3	2013-14		Not convened

1.2 AUDIT PARAS

1.2.1 TMA, CHAKWAL

1.2.1 Irregularity and Non-compliance of Rules

1.2.1.1 Irregular / Doubtful Purchase of POL – Rs. 3.914 million

Para 20 of west Pakistan staff vehicle (use and maintenance) Rule 1969 laid down that log book containing petrol account, history sheet and all expenditure incurred there on should be maintained for each government vehicle.

TMA Chakwal incurred an expenditure of Rs. 3.914 million on account of purchase of POL for the tractors of sanitation branch during 2013-14. It was noticed that record of fuel consumption was not maintained as no log book was found on record. This resulted in irregular expenditure amounting to Rs. 3.914 million.

Audit holds that due to poor internal control and financial mismanagement, irregular expenditure was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.03]

1.2.1.2 Unauthorized Collection of Advertisement Tax – Rs 2.20 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 from advertisement tax of Rs. 2.20 million on self collection basis for the period during 2013-14 in violation of the above mentioned criteria. The Collection could have been enhanced if recovered through a contractor by auctioning collection rights.

Audit holds that due to poor internal control and financial mismanagement, irregular expenditure was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.02]

1.2.1.3 Irregular Transfer of Funds to PLGB – Rs. 1.64 million

According to Section 109(3) of PLGO, 2001 “No local Government shall transfer monies to a higher level except by way of repayment of debts contracted before the coming into force of this ordinance”.

TMA Chakwal transferred an amount of Rs. 1.64 million to Punjab Local Government Board as contribution from income during 2013-14, in violation of above rule.

Audit holds that due to poor internal control and financial mismanagement, irregular payment was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.05]

1.3.1 TMA, TALAGANG

1.3.1 Irregularity and Non-compliance of Rules

1.3.1.1 Unlawful Procurement on Account of Sasta Ramzan Bazar – Rs3.359 million

According to Rule 42(b)(1) PPRA, 2014 a procuring agency shall engage in this method of procurement (quotations) only if the cost of object of procurement is below the prescribed limit of one hundred thousand rupees.

TMA Talagang purchased 18 Fiber Glass Cabins amounting to Rs. 3,358,555 from M/s National Fiber Glass during 2013-14. It was noticed by audit that procurement was made from non GST registered firm in violation of the PPRA Rules. Moreover, 80 % amount of GST Rs. 422,755 was handed over to non-registered firm and no rate analysis was made for the “Providing /Fixing of Fibre Cabins” from competent authority .This violation of the codal formalities resulted in unlawful procurement of Rs. 3.359 million.

Audit holds that due to weak internal controls and financial mismanagement, unlawful procurement was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.01]

1.3.1.2 Irregular Purchase of Street Lights – Rs. 1.023 million

According to Rule 12(1) of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority.

TMA Talagang purchased street light and other material amounting to Rs. 1,023,183 and Rs. 1.250 million respectively during 2013-14 without advertisement on the PPRA’s website in violation of rule ibid. Further, advertisement was made in one newspaper only. This resulted in non-transparent purchase of Rs. 1,250,398.

Audit holds that due to weak internal controls and financial mismanagement, irregular expenditure was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.16]

1.3.1.3 Loss to Government in Unlawful Procurement – Rs1.893 million

Rule 32 of PLGO (Accounts) Rules, provides that the expenditure should not be prima facie taken for more than the occasion demands

TMA Talagang purchased 18 Fiber Glass Cabins (4(Three Walls & One Roof)x7X7=196 Sft) from M/s National Fiber Glass during 2013-14 costing Rs. 3,358,555. As per rate analysis calculated by the audit it was revealed that government sustained a loss of Rs. 1,892,677 due to purchase from supplier at exorbitant rates. It was further noticed that neither any approved technical sanction nor rate analysis was shown on record and purchase was made without fulfilling any codel formalities as detailed below:-

Item	Rate charged	Rate to be charged	Difference (Rs)	Qty	Total (Rs)
Fiber Glass Shop complete with shutter in front, one No Bracket & one No tube light	145,880/ unit	53,765.55 /unit	92,114.45	18	1,658,060
Fiber Glass Shed with designated sheet on top and border in front, complete with MS structure anti-rust coating and cosmetic painting size 126'X6'=756 sft	410/ sft	99.66 /sft	310.34	756 sft	234,617
TOTAL					1,892,677

Audit holds that due to weak internal controls and financial mismanagement, public exchequer sustained a loss of Rs1.893 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in

January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.02]

1.3.1.4 Irregular Execution of PCC in Violation of Specifications – Rs. 1.114 million

According to the Public Health Department Engineering Department Drains cunet circulated by the Government of the Punjab LG & CD Department vide No.(DG(I&M)-Standing Committee242/2014 dated 13.08.2014”, “PCC 1:7:20 is being provided in the bed of PCC topping in the streets & roads whereas PCC 1:6:12 is specified in the bed.

Audit of the accounts of TMA Talagang revealed that in following schemes of the construction of PCC streets, 16211 cft of PCC 1:7:20 was executed in the bed, in violation of the specifications amounting to Rs. 1,113,580 as detailed below:-

Scheme	PCC 1:7:20 (cft)	Rate per cft (Rs)	Total (Rs)
Construction of streets rehanabad dholar	809	59.99	48,532
Construction of streets reshama khan goraya tamman	1,310	69.15	90,587
Construction of streets multan khurd	14,092	69.15	974,461
Total	16,211		1,113,580

Audit holds that due to weak internal controls and financial mismanagement, irregular expenditure was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.03]

1.3.1.5 Wasteful Expenditure Due to Non Functioning of Solar Street Lights - Rs. 2.387 million

According to the Rule 4(i) PLG Property Rules, 2003, the manager shall prevent the Property against nuisance, damage or misuse”

Audit of the accounts of TMA Talagang revealed that during 2010-11 an expenditure of Rs. 2,386,800 was incurred for providing and fixing of 34 Solar Street Lights and detaching of 34 existing sodium lights. It was noticed by the audit that all solar street lights were dysfunctional which resulted in waste ful expenditure of Rs. 2.387 million as detailed below;-

Item	Rate (Rs)	Quantity	Total(Rs)
Providing and Fixing of Solar Lights	60,000	34	2,040,000
Detaching of existing sodium Lights and providing of console	10,200	34	346,800
TOTAL			2,386,800

Audit holds that due to weak internal controls and financial mismanagement, public exchequer sustained a loss of Rs. 2.387 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.04]

1.3.1.6 Loss to Government on Account of Incomplete Schemes - Rs. 4.110 million

According to the Rule 51(b) of Punjab TMA (Works Rules) 2003, The Tehsil Officer (Infrastructure & Services) and his subordinates shall be responsible for ensuring that all works are executed in accordance with the specifications in the sanctioned estimates, and the provisions of these rules.

Audit of the accounts of TMA Talagang revealed that following 4 schemes were executed with the tendered amount of Rs. 10,100,000 but remained incomplete even after payment of Rs4,109,956 , as detailed below:-

Sr. No.	Name of Scheme	Estimated cost (Rs)	Physical progress	Amount (Rs)	Date of commencement	Date of completion
1	Construction of street & drains as proposed by Hakeem Yasir Aziz , Multan ,Khurd	4,000,000	40%	1,197,604	01-07-2013	30-09-2013
2	Construction of streets & drains Janglajat, UC Lawa, As	2,000,000	50%	757,066	01-07-2013	30-09-2013

Sr. No.	Name of Scheme	Estimated cost (Rs)	Physical progress	Amount (Rs)	Date of commencement	Date of completion
	proposed by Malik Zahoor Anwar Awan					
3	Construction of streets & drains Janglajat, UC Multan Khurd, As proposed by Malik Zahoor Anwar	2,000,000	80%	1,300,000	01-07-2013	30-09-2013
4	Construction of streets & drains Janglajat, UC Budhail, As proposed by Malik Zahoor Anwar	2,000,000	37%	756,336	01-07-2013	30-09-2013
5	Cont of streets & drains Chokera	100,000	85%	98950	01-07-2013	30-09-2013
	Total	10,100,000		4,109,956		

Audit holds that due to weak internal controls and financial mismanagement, public exchequer sustained a loss of Rs4.110 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.05]

1.3.1.7 Loss to Government on Account of Subletting Rented Property – Rs 1.869 million

According to Rule 4 (d) of PLG Property Rules, 2003 “the Manager shall ensure that the rented Property fetches the maximum rent”.

TMO Talagang leased out an area of 19 Marlas in favor of Mr. Shahab Haider S/o Ghulam Qamar on 19.05.2009 without any public bidding near main GPO in Bano Market Talagang. Physical verification of property revealed that original lessee sublet the property to different businesses. This resulted in a loss of Rs1.869 million to government during 2013-14 as detailed below:

Market rate of monthly rent of 1 marla shop (Rs)	Area of Market in marlas	Rent fetching capacity per annum (Rs)	Yearly rent @ Rs 34,240 pm	Loss to Govt. (Rs)
10,000	19	2,280,000	410,880	1,869,120

Audit holds that due to weak internal controls and financial mismanagement, public exchequer sustained a loss of Rs1.869 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.06]

1.3.1.8 Wasteful Expenditure on Account of Incomplete Schemes - Rs29.056 million

According to Section (18) (2) of PLG (CCB) Rules, 2003 “the monitoring committee shall prepare a monitoring and evaluation report of Citizen Community Board (CCB) projects and shall submit the same to the Council and the Nazim concerned”. According to Section 18 (3) of the same rules monitoring committee shall neither interfere in the day to day affairs of the CCB nor shall stop the work of CCB.

TMA Talagang executed 21 CCB schemes for Rs. 89.679 million and an expenditure of Rs. 29.056 million were incurred during 2013-14. It was noticed that schemes were started in July, 2014 with completion period of three (03) months. The schemes were required to be completed by 30th September 2013 but have not been completed even after a considerable lapse of the completion date of schemes. Audit observed that schemes were abandonment due to shortage of funds as detailed in Annexure- C.

Audit holds that due to weak internal controls and financial mismanagement, wasteful expenditure was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.07]

1.3.1.9 Un-realistic Budget Estimates- Rs. 16.822 million

According to Rule 29 (ii) of the PDG & TMA Budget Rules 2003, all relevant revenue implications have been described, quantified and included in the estimates of the receipts.

TMA Talagang fixed unrealistic revenue targets amounting to Rs. 156.398 million for the year 2013-14. It was noticed that TMA recovered only a sum of Rs. 139.576 million. This resulted in less recovery of Rs. 16.822 million as detailed below:-

Head	Budgeted target (Rs)	Recovery as per Annual A/c (Rs)	Less Recovery (Rs)
License Fees	850,000	663,692	186,308
Water rates	1,821,600	1,014,648	806,952
Rent of property	9,000,000	8,496,225	503,775
UIP Tax	12,200,000	8,013,377	4,186,623
Registration fee	500,000	248,535	251,465
Cattle Market	60,000,000	56,470,189	3,529,811
PFC Award	70,548,000	64,669,000	5,879,000
Arrears of Rent of shops	1,478,000	-	1,478,000
Total	156,397,600	139,575,666	16,821,934

Audit holds that due to poor internal control and financial mismanagement, recovery was not made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.09]

1.3.1.10 Irregular Execution of Development Schemes - Rs64.907 million

According to Finance Department Government of the Punjab 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 component Authority prior to start the work so the No, date and amount of TS Estimate and name of Authority who TS the Estimate should be mentioned in the notice of press advertisement. According to Rule 60 of PDG & TMA (Works) Rules, 2003 All measurements under rules 58 and

59 shall be recorded in a measurement book in the form prescribed in Departmental Financial Rules Volume-III.

TMA Talagang made payment of Rs. 64.907 million on account of 75 development schemes during 2013-14. It was noticed by the audit that technical sanctioned numbers were not provided in press advertisement and measurement books also not properly maintained. This resulted in irregular payment Rs. 64.907 million as detailed in Annex-D.

Audit holds that due to poor internal control and financial mismanagement, irregular execution of development schemes was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.10]

1.3.1.11 Loss to Government Due to Non Auction of Cattle Mandi - Rs. 2.200 million

According to the Rule(3) of PLG (Property) Rules, 2003 The Local Government concerned, with approval of its Council, shall take such steps as may be necessary to ensure that the Property vested in the District Government, Tehsil/Town and Union Administration respectively is managed and maintained in the best interest of the public for the purposes of the Ordinance.

Audit of the accounts of TMA Talagang revealed that Cattle Mandi Talagang was not auctioned during 2013-14 and departmental collection was quite low as compared to the last offer received. TMA sustained a loss of Rs. 2,200,000 due to non auction of Cattle mandi as detailed below:-

Offered by M.Ejaz Qureshi (Rs)	Utilities+Salaries of TMA Staff (Rs)	Total (Rs)	Departmental Collection (Rs)	Difference (Rs)
53,500,000	3,000,000	56,500,000	54,300,000	2,200,000

Audit holds that due to poor internal control and financial mismanagement, public exchequer sustained a loss of Rs2.20 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in

January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.11]

1.3.1.12 Irregular Transfer of Funds to PLGB - Rs1.653 million

As per section 109(3) of PLGO, 2001 no local Government shall transfer monies to a higher level except by way of re payment of debts contracted before the coming into force of this ordinance.

TMA Talagang transferred an amount of Rs 1,653,376 to Punjab Local Government Board, Lahore as contribution from income during 2013-14 in violation of above rules. This resulted in irregular transfer of funds amounting to Rs. 1.653 million.

Audit holds that due to poor internal control and financial mismanagement, irregular payment was made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.12]

1.3.2 Performance

1.3.2.1 Non realization of Water Rate Charges – Rs4.079 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 Talagang realized an amount of Rs. 1.349 million against the total recoverable amount of Rs5.429 million on account of water rate charges. This resulted in non recovery of Rs. 4.079 million during the 2013-14 as detailed below:-

Water Connections	Water Rates Arrears (Rs)	Water Rates Current (Rs)	Total Recoverable (Rs)	Recovered (Rs)	Non recovered (Rs)
2931	3,652,872	1,775,100	5,427,972	1,348,543	4,079,429

Audit holds that due to poor internal control and financial mismanagement, recovery was not made.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in January, 2015. Neither any reply was furnished by the Department nor DAC meeting was convened till finalization of this Report.

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

[AIR Para No.13]

ANNEXURES

PART-I

**Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2014-15**

S. No	Name of Formations	AP #	Description of Paras	Amount (Rs)	Nature of Para
1	TMA, Chakwal		Non recovery of out standing rent of Shops Rs 528250	528,250	Poor performance
2			Loss due to acceptance of bid below Reserve Price -Rs8.75 million	8,750,000	
3			Un-authorized Payment of - Rs1.713milion	1,713,000	
4			Non deduction of additional performance security- Rs742,226	742,226	
5			Non –Reconciliation Of receipt with Bank Rs.1418.65(M)	1,418,650,000	Weak internal control
6			Non realization of water rate charges –Rs 474595/	474,595	Weak internal control
7			Loss to government of Rs 180,000 due to vacant shops	180,000	Weak internal control
8			Non-imposing of penalty due to delay in completion of work Rs329,932	329,932	Weak internal control
9	TMA, Talagang		Loss to Local Govt due to non auction of TMA Canteen	-	Weak internal control
10			Performance of Regulation Wing	-	Weak internal control
11			Loss to Local Govt due to non auction of TMA Canteen	-	
12			Unmatched Departmental figures with Annual Account- Rs4.826 million	4,826,000	
13			Unmatched Departmental figures with Annual Account- Rs4.826	4,826,000	Weak internal control

PART-II**Memorandum for Departmental Accounts Committee
Paras Pertaining to previous Audit Year 2013-14**

Sr. No.	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Para
1	TMA Chakwal		Non Maintenances of Cash Book in Proper Manner of Millions		Non-compliance of Rules
2			Illegal Collection on account of Purchee Fees		Non-compliance of Rules
3			Doubtful Payment on account of Rent of Tents and other Items at the time of Ramadan Bazaar of Rs852,683	852,683	Non-compliance of Rules
4			Doubtful Purchase of Various Items of Rs 753,189	753,189	Non-compliance of Rules
5			Non-Imposition of Penalty of Rs 360,178	360,178	Non-compliance of Rules
6			Doubtful Payment on account of purchase of Sports Material of Rs265,973	265,973	Non-compliance of Rules
7			Less recovery of Rs 1.440 million due to self collection	1,440,000	Non-compliance of Rules
8			Illegal Collection on account of Purchee Fees		Non-compliance of Rules
9			Doubtful purchase of Electric Items of Rs 898,545	898,545	Non-compliance of Rules
10			Doubtful Payment on account of Rent of Tents and other Items at the time of Ramadan Bazaar of Rs852,683	852,683	Non-compliance of Rules
11			Doubtful Payment on account of repair of Tractor Trolies of Rs138,086	138,086	Non-compliance of Rules
12	TMA C.S.Shah		Irregular identification of the schemes in ADP in absence of MNA/ MPA		Non-compliance of Rules
13			Loss to TMA due to non-use of property valuing Rs5 Million	5,000,000	Non-compliance of Rules
14			Unjustified payment without testing – Rs2.271 million	2,271,000	Non-compliance of Rules
15			Un-justified payment against sub standard PCC work –	1,742,000	Non-compliance of Rules

Sr. No.	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Para
			Rs1.742 million		
16			Less-allocation of budget for CCB-Rs1.984 million	1,984,000	Non-compliance of Rules
17			Un-justified auction of shops on rent Rs1.305 million	1,305,000	Non-compliance of Rules
18			Irregular purchases from un-registered firm Rs578,020	578,020	Non-compliance of Rules
19			Overpayment due to excess estimation and non-crediting material at site – Rs400,250	400,250	Non-compliance of Rules
20			Irregular change in scope of work –Rs400,000	400,000	Non-compliance of Rules
21			Unjustified expenditure of POL of tractor Rs399,505	399,505	Non-compliance of Rules
22			Non-deposit of contractors renewal fee-Rs390,000	390,000	Non-compliance of Rules
23			Irregular payment of waiting posting officers Rs355,756	355,756	Non-compliance of Rules
24			Un-justified expenditure on POL and utilities in violation of austerity rules Rs329,197	329,197	Non-compliance of Rules
25			Non/ less imposing penalty Rs270,000	270,000	Non-compliance of Rules
26			Doubtful disbursement of sports uniforms valuing Rs250,120, recovery of Rs132,080	250,120	Non-compliance of Rules
27			Non-collection of commercialization fee RS 250,000	250,000	Non-compliance of Rules
28			Unjustified consumption of POL without fixing of ceiling Rs219,888	219,888	Non-compliance of Rules
29			Overpayment due to payment of type-II drain – Rs185,973	185,973	Non-compliance of Rules
30			Non-verification of GST Rs141,824	141,824	Non-compliance of Rules
31			Acceptance of illegal maps, collection of receipts Rs110,346	110,346	Non-compliance of Rules

Sr. No.	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Para
32			Overpayment to contract due to overestimate-Rs92,921	92,921	Non-compliance of Rules
34			Unjustified payment to legal adviser- Rs60,000	60,000	Non-compliance of Rules
35			Late approval of building plans		Non-compliance of Rules
36			Non-issuance of completion certificates of buildings		Non-compliance of Rules
37			Excess payment due to applying CR masonry - Rs45,880	45,880	Non-compliance of Rules
38			Irregular execution of works due to non obtaining performance security –Rs4.549 million	4,549,000	Non-compliance of Rules
39			Non recovery of liquidated damages due to delay in completion of work Rs3.364million	3,364,000	Non-compliance of Rules
40			Irregular Expenditures in violation of PPRA Rules amounting.Rs1.182 million	1,182,000	Non-compliance of Rules
41			Irregular Purchases from un-registered firms amounting to –Rs1.182 million	1,182,000	Non-compliance of Rules
42	TMA Kalar Kahar		Non approval of building maps worth –Rs714,639	714,639	Non-compliance of Rules
43			Irregular Expenditure without preparing and approval of PC-1 - Rs. 39.681million	39,681,000	Non-compliance of Rules
44			Non Issuance of Building Completion Certificates against fee of Rs492,091	492,091	Non-compliance of Rules
45			Non-Credit of Lapsed Securities to Government Revenue –Rs103,255	103,255	Non-compliance of Rules
46			Irregular payment to work charge / Contingent paid staff –Rs238,350	238,350	Non-compliance of Rules
47			Non-verification of GST deposit amounting –Rs125,522	125,522	Non-compliance of Rules
48	TMA Talagang		Less receipt Rs 34.400 million than auction money	34,400,000	Non-compliance of Rules
49			Irregular Expenditure Rs649,156 on account of Unforeseen	649,156	Non-compliance of Rules

Sr. No.	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Para
50			Non Recovery of Rs 600,000 on account of House Building Advance	600,000	Non-compliance of Rules
51			Doubtful Expenditure of Rs 279,321 against Head Other Unclassified	279,321	Non-compliance of Rules
52			Doubtful Payment on account of purchase of Sport Material of Rs 150,000	150,000	Non-compliance of Rules
53			Doubtful Purchase of Various Items of Rs 3.077 million	3,077,000	Non-compliance of Rules
54			Doubtful purchase of Electric Items of Rs 1.641 Million	1,641,000	Non-compliance of Rules
55			Irregular Expenditure Rs649,156 on account of Unforeseen	649,156	Non-compliance of Rules
56			Non Recovery of Rs 600,000 on account of House Building Advance	600,000	Recovery
57			Doubtful Expenditure of Rs 279,321 against Head Other Unclassified	279,321	Non-compliance of Rules
58			Doubtful Payment on account of purchase of Sport Material of Rs 150,000	150,000	Non-compliance of Rules

Annexure-B

**TMA of Chakwal District
Budget and Expenditure Statement for Financial Years 2013-2014**

1. TMA, CHAKWAL					
Rs in million					
Financial Year 2013-2014					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	119.51	95.24	24.270	20	-
Non Salary	89.839	51.789	38.050	42	-
Development	159.814	101.269	58.545	37	-
Total	369.163	248.298	120.865	33	-
2. TMA, TALAGANG					
Rs in million					
Financial Year 2013-2014					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	47.869	43.056	4.813	10	-
Non Salary	45.277	81.598	-36.321	-80	-
Development	68.1	70.666	-2.566	-4	-
Total	161.246	195.32	-34.074	-21	-

Annexure-C

Para-1.3.1.8

(Amount in Rs)

Details of Scheme	Name of C.C.B	Approved Cost	C.C.B Share	T.M.A Share	Payment During	Status
			20%	80%	2013-14	
Const. of street/drain wall,chairman kurshied wali,Tamman	Pakiza CCB	878,000	175,600	702,400	175,600	Incomplete
Const. Of Passage Kot Gullah to Dhok Jhut,Part-II	Pakiza CCB	4,800,000	960,000	3,840,000	1,600,000	Incomplete
Const. Of Wall,Pulli Dhok Parla U/C T.M.K	Pakiza CCB	4,775,000	955,000	3,820,000	1,591,666	Incomplete
Const. Of B/Wall,Graveyard Queashea & street,drain Pichnand	Pakiza CCB	5,000,000	1,000,000	4,000,000	940,000	Incomplete
Const. Of Nala,Path Link Peer Nara Murat Road U/C Nakkah Kahout	Pakiza CCB	4,750,000	950,000	3,800,000	1,583,333	Incomplete
Const. of drainage water system Fatima Jinnah Road Talagang	Pakiza CCB	4,775,000	955,000	3,820,000	1,583,333	Incomplete
Const. Of path Dhok Malik Khurram U/C T.M.K	Pakiza CCB	5,000,000	1,000,000	4,000,000	1,633,333	Incomplete
Const. Of Path Dhok Lashkrial U/C T.M.K	Pakiza CCB	4,000,000	800,000	3,200,000	1,333,333	Incomplete
Const. Of Pulli,Rasta Qadir Chok,Fatima Jonnah Raod ,Talagang	Pakiza CCB	4,990,000	998,000	3,992,000	1,660,000	Incomplete
Const. Of Passage Kot Gullah to Dhok Jhut,Part-I	Pakiza CCB	4,675,000	9,350,000	3,740,000	1,558,333	Incomplete
Const. of Path Dhok Sooki Pichnand	Pakiza CCB	4,725,000	945,000	3,780,000	1,575,000	Incomplete
Special Repair Malikwal road Talagang	Pakiza CCB	4,500,000	900,000	3,600,000	1,500,000	Incomplete
Const. of Path Dhok	Pakiza	4,400,000	880,000	3,520,000	1,466,666	Incomplete

Details of Scheme	Name of C.C.B	Approved Cost	C.C.B Share	T.M.A Share	Payment During	Status
			20%	80%	2013-14	
Kharchal	CCB					
Const. Of path from Chokhandi Road U/C Pira Fatehal	Pakiza CCB	4,500,000	900,000	3,600,000	1,500,000	Incomplete
Const. Of path Dhoke Phalli	Pakiza CCB	4,800,000	960,000	3,840,000	1,600,000	Incomplete
Const. Of path Mutaqa Abad U/C Jasial	Pakiza CCB	2,500,000	500,000	2,000,000	833,333	Incomplete
Const. Of path Group Dam Masjid Al Mehboob U/C Pira Fatehal	Pakiza CCB	4,995,000	999,000	3,996,000	1,665,000	Incomplete
Const. Of Nala, Street & Drain/Pulli GGD College U/C Nakkah Kahut	Pakiza CCB	4,950,000	990,000	3,960,000	1,798,334	Incomplete
Const. of streets & drains, Wall etc. Dandi	Pakiza CCB	3,500,000	700,000	2,800,000	1,409,010	Incomplete
Const. Of path Pira Fatehal	Pakiza CCB	4,650,000	930,000	3,720,000	1,550,000	Incomplete
Const. of street/drain, wall, Noor pur, Tamman	Pakiza CCB	2,516,000	503,200	2,012,800	500,000	Incomplete
	Total	89,679,000	26,350,800.00	71,743,200.00	29,056,274	

Annexure-D

Para-1.3.1.10

Sr. No	Name of Scheme	Estimated Cost (Rs)
1	Construction of Way, Streets & Drains Purposed by Malik Abrar Dhuli UC Bidhar	1,500,000
2	Construction of Street Masjid Usman as proposed by Faisal Mamdot advocate Talagang Gharab	300,000
3	Remaining Work Construction of Street Malik Resham Khan Ghoria, Tamman, as proposed by Ameer Muhammad Khan Tamman.	500,000
4	Construction of Street / Protection Wall Haroon Street Near Aftab Medical Center, Malik Lal Khan Numerdar Lawa, as proposed by Sardar Mumtaz Khan Tamman	200,000
5	Construction of Street Masjid Ghulshan Deedar as proposed by Qazi Ghulam Ali Malikwal Road, UC Naka Khaut, proposed by Sardar Mumtaz Tamman	200,000
6	Construction of street Masjid Ali to house of Raiz Wali Mohallah Gharab Talagang Awan Town, Talagang	200,000
7	Construction of street & drain as proposed by Abdul - Wahid Talagang Gharab	60,000
8	Remaining work Janaza Gah UC Jhatla	400,000
9	Construction of street & drains as proposed by Hakeem Yasir Aziz , Multan Khurd	4,000,000
10	Construction of street Malik Hakim Khan Gharab	500,000
11	Construction of streets & drains Janglajat, UC Kot Qazi, As proposed by Sardar mumtaz Khan Tamman	2,000,000
12	Construction of streets & drains Janglajat, UC Lawa, As proposed by Sardar Mumtaz Khan Tamman	2,000,000
13	Construction of Streets Drains janglajat UC Bhilomar As Proposed by Sardar Mumtaz Khan Tamman.	2,000,000
14	Construction of street drains & janglajat UC Pira Fathial As Proposed by Sardar Mumtaz Khan Tamman	2,000,000
15	Construction of streets & drains Janglajat, UC Saghar, As proposed by Sardar Mumtaz Khan Tamman	2,000,000
16	Construction of streets & drains Janglajat, UC Kot Qazi, As proposed by Malik Zahoor Anwar Awan	2,000,000
17	Construction of streets & drains Janglajat, UC Lawa, As proposed by Malik Zahoor Anwar Awan	2,000,000
18	Construction of streets & drains Janglajat, UC Dhurnal, As proposed by Malik Zahoor Anwar Awan	2,000,000
19	Construction of streets & drains Janglajat, UC Multan Khurd, As proposed by Malik Zahoor Anwar	2,000,000
20	Construction of streets & drains Janglajat, UC Jabbi Shah, As proposed by Malik Zahoor Anwar	2,000,000
21	Construction of street drain & Janglajat UC Bhilomar	2,000,000
22	Construction of streets drains & Janglajat UC Thoa Mahram	2,000,000

Sr. No	Name of Scheme	Estimated Cost (Rs)
	Khan. As proposed by Malik Zahoor Anwar	
23	Construction of streets & drains Janglajat, UC Budhail, As proposed by Malik Zahoor Anwar	2,000,000
24	Construction of streets & drains Janglajat, UC Bidhar, As proposed by Malik Zahoor Anwar	2,000,000
25	Construction of street & drain Near house malik Tariq Wanhar	160,000
26	Construction of street & drain Malik Ghulam Muhammad to house Malik Zawar Hussain Jhatla Talagang, As proposed by Ameer Sultan	400,000
27	Construction of streets & drains Mohallah Ashraf Abad Talagang Gharab, As proposed by Sajjad Ahmed Gara	500,000
28	Construction of street & drain Haider Agrar wali Mohallah Madina Town Talagang	500,000
29	Construction of street & drain essa Khan Near telephone Exchange Talagang	500,000
30	Construction of streets & drains Muza Adlaka (Malik Haji Bashir) As proposed by Sardar Mumtaz Khan Tamman	700,000
31	Construction of streets & drains Bidhar As proposed by Malik Tariq Aslam	2,000,000
32	Construction of street & drains as proposed by contractor Mohsin Hussain Talagang	500,000
33	Construction of way Road Dhok Din Muhammad Baghtal As proposed by Ibrar Hussain Dhulli	2,000,000
34	Construction of streets & drains Lawa, As proposed by Sardar mumtaz Khan Tamman	1,000,000
35	Construction of streets & drains Adeel Shah Qadir Pur As proposed by Sardar Mumtaz Khan Tamman	800,000
36	Construction of streets & drains Qazi Abdul Qadir Talagang, As proposed by Sardar Mumtaz Khan Tamman	500,000
37	Construction of Masood Shah Mohallah Jhatla Talagang Gharab, As proposed by Sardar Mumtaz Khan Tamman	400,000
38	Construction of streets & drains As proposed by Haji Muhammad Mehboob Ansari Talagang Gharab	500,000
39	Construction of Nallah main Road, Kot Shamas Kot Qazi	200,000
40	Construction of streets & drains As proposed by Maher Khan Malik Pupm waly Lawa	1,000,000
41	Construction of streets & drains As proposed by contractor Sheikh Khalid Saleem Talagang	500,000
42	Construction of street & drain Malik Fateh Khan Advocate Talagang Sharaq As proposed by Malik Ibrar Hussain Dhuli	200,000
43	Construction of street & drain Afzal Ansari Talagang As proposed by Sardar Mumtaz Khan Tamman	500,000
44	Construction of street & drain Muhammad Asghar Talagang Gharab	500,000
45	Const. of street Malik Muhammad Hussain Kanhat Pichnand	200,000
46	Const. of causeway as proposed Haji Hashim Banjara	200,000

Sr. No	Name of Scheme	Estimated Cost (Rs)
47	Const. of causeway Jhalli Lawa as proposed by Malik Sahib	600,000
48	Const. of Rasta Pari Chowkhandi As proposed by Haji Ahmed Shah	200,000
49	Const. of streets & drains Daroot	300,000
50	Const. of Mini water supply scheme water tank Kot Shamas as proposed by Liaqat Ali Khan	100,000
51	Const. of Rasta remaining work Malik Farooq Rehman Abad as proposed by Malik Wazir Hussain	200,000
52	Const. of streets & drains Chokera	100,000
3	Const. of streets & drains Foji Yaqoob	200,000
54	Const. of street & drains Ameer Ali Contractor Noor Pur Tamman	150,000
55	Const. of streets & drains as proposed by Malik Sajjid Raham Abad	200,000
56	Const. of streets & drains Kichian	500,000
57	Const. of remaining work causeway Chowkhandi	100,000
58	Const. of street from house Amjad Nawaz S/O Muhammad Nawaz Kot Sarang	230,000
59	Provision & Laying of tuff tiles at Water Tanki Mohalla Jhatla Talagang Gharab	150,000
60	Const. of street from house Dr. Habib Sultan to house Ghulam Rabbani near Masjid Rizwan Mianwali road Talagang Gharab Part-II	200,000
61	Const. of street & drain Miskeen Colony Pira Jangala	300,000
62	Const. of street & drain Miskeen Inayat Ullah lati Part- 1	200,000
63	Const. of Janaza Gah Baba Langri Faqir Part – 1	200,000
64	Const. of Janaza Gah Kot Qazi Dhok Sultan Muhammad Part – 1	398,000
65	Const. of room remaining work stadium dhurnal	1,150,000
66	Const. of Street & drain UC Bidher	20,000
67	Purchase of item of Water Supply	886,240
68	Work Water Supply Talagang	1,500,000
69	Special Repair Tehsil Road Talagang	3,000,000
70	Final Colum Pipe 4” Dia 220ft with filling	681,000
71	Installation of submercible pump 40 HR with Stater	1,486,727
72	Installation of Airoplane Chowk Saddiaque Abad	900,000
73	Repair Electric Work Bano Market Talagang	575,000
74	Rack Ware House Talagang	220,800
75	Supply & Laying Tuff Tiles Opposite EID Gah Talagang	3,500,000
	Total	64,907,767