



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL
ADMINISTRATIONS
DISTRICT NANKANA SAHIB**

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
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 Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Sector Programme
UIPT	Urban Immoveable Property Tax
TAC	Town Accounts Committee
TMA	Town Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Municipal Regulations)

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 shall be conducted by the Auditor General of Pakistan. 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 accounts of Tehsil Municipal Administrations of District Nankana Sahib for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity 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 meetings were convened despite repeated requests.

The Audit Report is submitted to the Governor of 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:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of eighty one Tehsil Municipal Administrations. Its Regional Directorate Lahore has audit jurisdiction of twenty three TMAs of five Districts i.e. Lahore, Okara, Nankana Sahib, Kasur and Sheikhpura.

The Regional Directorate has a human resource of 20 officers and staff, total of 5706 man days and annual budget of Rs15.816 million for the financial year 2011-12. It has mandate to conduct Financial Attest, Regularity Audit, Audit of Sanctions and Compliance with Authority and Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate Lahore carried out audit of two TMAs of District Nankana Sahib for financial year 2011-2012.

Each Tehsil Municipal Administration in District Nankana Sahib conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e Tehsil Municipal Officer 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 financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of Tehsil/Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

Audit of TMAs of District Nankana Sahib 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 was conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and revenue did not remain outside Government Account/Local Fund.

Audit Objectives

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.

2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process 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. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipts

Total expenditure of two TMAs of Nankana for the financial year 2011-12 was Rs313.756 million. Out of this, Regional Director Audit (RDA) Lahore audited an expenditure of Rs117.016 million which, in terms of percentage, was 37% of the total expenditure. Regional Director Audit planned and executed audit of two TMAs i.e. 100% achievement against the planned audit activities.

Total receipts of two TMAs of Nankana for the financial year 2011-12, were Rs135.450 million. RDA Lahore audited receipts of Rs94.50 million which were 70% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs12.173 million was pointed, which was not in the notice of executive before audit

d) Key Audit Findings of the Report

- i. Non-production of record of Rs3.455 million noted in one case.¹

¹ Para: 1.3.1.1

- ii. Non-compliance of Rules of Rs141.999 million noted in four cases.²
- iii. Recoveries of Rs12.173 million noted in three cases³.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- ii. Inquiries need to be held to fix responsibility for losses, unauthorized/irregular payments and wasteful expenditure.
- iii. The PAO needs to make efforts for expediting the realization of various Government receipts.
- iv. The PAO needs to take appropriate action for non-production of record.

² Para: 1.2.1.1, 1.2.1.3, 1.3.2.1, 1.3.2.3

³ Para: 1.2.1.2, 1.3.2.2, 1.3.2.4

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.		No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	03	523.468
2	Total formations under audit jurisdiction	03	523.468
3	Total Entities (PAOs)/ Audited	02	471.946
4	Total formations audited	02	471.946
5	Audit & Inspection Reports	02	471.946
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to TMA)	Nil	Nil

Table 2: Audit Observations

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	12.173
3	Internal controls	-
4	Violation of rules	141.999
5	Others	3.455
Total		157.627

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	184,349	135,450	129,407	449,206
2	Amount placed under audit observation / irregularities	-	127,085	15,628	14,924	157,627
3	Recoveries pointed out at the instance of Audit	-	1,776	10,397	-	12,173
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

*The amount in Serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current period was Rs313.756 million.

Table 4: Irregularities pointed out

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	141,999
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal controls system.	-
5	Recoveries, overpayments and loss to the government.	12,173
6	Non-production of record to Audit	3,455
7	Others, including cases of accidents, negligence etc.	-
	Total	157,627

CHAPTER-1

1. Tehsil Municipal Administrations, District Nankana Sahib

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 – Municipal Regulation, TO- P&C and Tehsil Nazim and Tehsil Naib Nazim. The main functions of TMAs are as follows:-

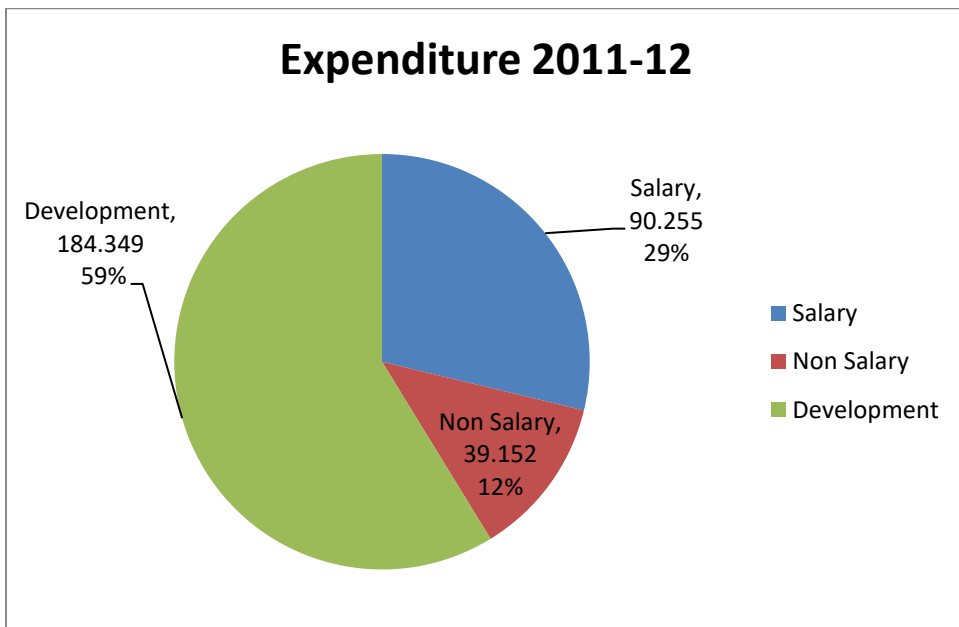
1. Prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible;
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
3. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
5. Propose taxes, cesses, 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, cess, user fees, rates, rents, tolls, charges, fines and penalties;
7. Manage properties, assets and funds vested in the Tehsil 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.

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

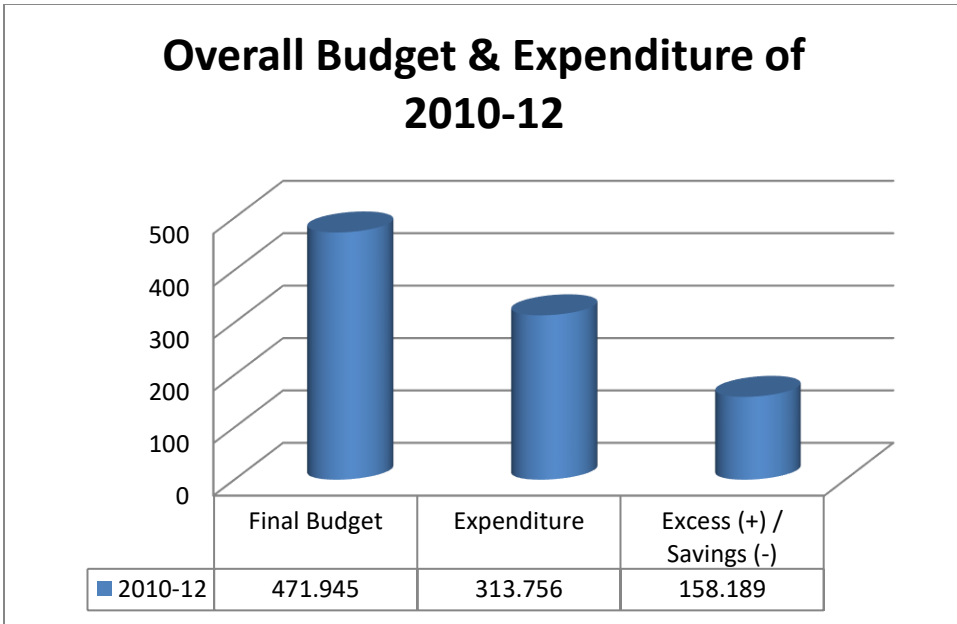
2011-12	Budget	Expenditure	Excess (+) / Saving (-)	% Excess (+) / Saving (-)
Salary	98.433	90.255	-8.178	-08
Non-salary	54.179	39.153	-15.026	-28
Development	319.334	184.349	-134.985	-42
Total	471.946	313.757	-158.189	-33



Details of budget allocations, expenditures and savings of each TMA in District Nankana Sahib for the financial year 2011-12 are at (Annex-B).

As per the Budget Books for the year 2011-12 of TMAs of Nankana Sahib, the original and final budget was Rs471.945 million. Against budget, total expenditure incurred by the TMAs during the financial year 2011-12 was Rs313.756 million.

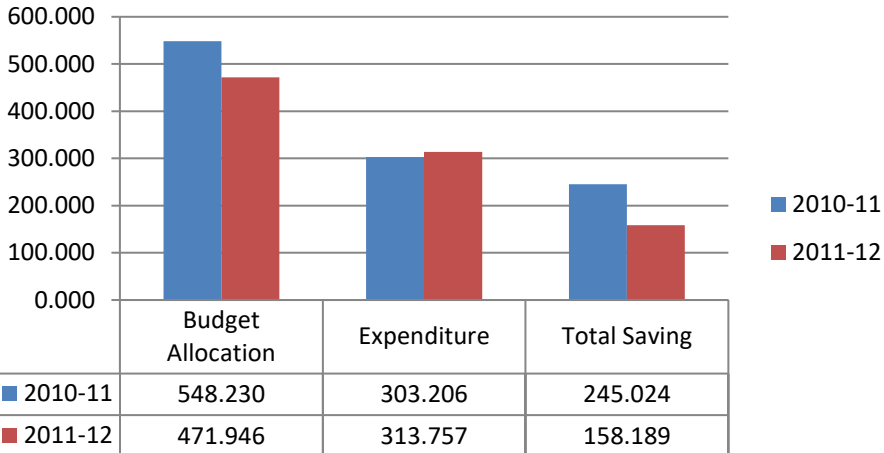
Rs in million



Ineffective financial management resulted in savings to the tune of Rs158.189 million which in term of percentage was 34% of the final budget. The same was required to be justified by the Principal Accounting Officer, Administrator and management of TMAs.

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

Comparison of Budget & Expenditure 2010-11 & 2011-12



There were overall savings in the budget allocation of the financial year 2011-12 as follows:

(Rs in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2010-11	548.230	303.206	-245.024	45
2011-12	471.946	313.757	-158.189	34

The justification for saving and development schemes which remained incomplete is required to be provided by the Principal Accounting Officer, Administrator and management of TMAs.

1. AUDIT PARAS

1.2 TMA Nankana Sahib

1.2.1 Non Compliance / Irregularities

1.2.1.1 Expenditure in Violation of PPRA Rules - Rs122.75 million

According to Rule 12(1) of Punjab Procurement Rules 2009, 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.

TMO Nankana Sahib incurred an expenditure of Rs122.750 million on different development schemes during the financial year 2011-12 without adopting the system of open tendering.

Audit holds that incurring expenditure without advertisement was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs122.750 million.

The matter was reported to Administrator in December 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses for fixing of responsibility against the person(s) at fault under intimation to Audit.

1.2.1.2 Less Recovery of Local Government Receipts – Rs4.936 million

According to the Para 76 (1) of The Punjab District Government & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMO Nankana Sahib did not collect Rs4,936,268 against the annual demand under different heads during the financial year 2011-12 as detailed below:

Description	Amount (Rs)
Water Charges	231,961
Building Map Fee	2,665,041
Water Rate Charges	1,005,951
Slaughter House	31,750
Water Disposal	16,810
Water Rate (Warburton)	64,155
Sewer Connections Fee	455,600
Professional Tax	465,000
Total	4,936,268

Audit holds that recovery was not made due to weak internal controls and defective financial management.

This resulted in loss of Rs4.936 million to public exchequer.

The matter was reported to Administrator in December 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.2.1.3 Wasteful Expenditure on Pay and Allowances -Rs3.379 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Regulations branch of TMA Nankana Sahib incurred an expenditure of Rs3.379 million on account of pay & allowances of officers / officials but failed to make any recovery on account of Enforcement, Penalties, Tehbazari, deposit ticket challans etc during the period 2011-12.

Audit holds that recovery was not made due to weak internal controls and negligence on the part of the management.

Payment of pay & allowances without any services rendered resulted in loss of Rs3.379 to the public exchequer.

The matter was reported to Administrator in December 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses investigation of the matter for fixing of responsibility against the person(s) at fault under intimation to Audit.

1.3 TMA Sangla Hill

1.3.1 Non-production of Record

1.3.1.1 Non-production of Record - Rs3.455 million

According to the Rule 2.32 (a) of PFR Vol-I, it is essential that the records of payments and transactions in general must be clear, explicit and self contained.

TMO Sangla Hill paid Rs3.455 million under following heads of account during the financial year 2011-12 but did not produce the vouched accounts to audit team. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified.

Description	Amount (Rs)
Rent of Tractors, Drain Cleaning Services, Water Supply pipes etc.	316,400
Detailed record of amount transferred to CCBs	3,139,000
Total	3,455,400

Audit holds that relevant record was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

The matter was reported to Administrator in January 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses for production of record for verification and authenticity of the expenditure besides fixing of responsibility against the person(s) at fault under intimation to Audit.

1.3.2 Non Compliance / Irregularities

1.3.2.1 Expenditure in Violation of PPRA Rules- Rs11.535 million

According to clause 4(VIII) (IV) of appointment policy issued by S&GAD Govt. of Punjab Lahore vide letter No. DS(O&M)5-3-2004 Contract (MF) dated 20-December 2004 that recruitment policy 2004 does not allow appointment of any person without advertisement and in violation of any procedural formalities laid down in the policy.

TMO Sangla Hill appointed different work charged / contingent paid staff during the financial year 2011-12 without advertisement on PPRA's website. Approved budget / sanctioned strength of staff to be hired under the contingent paid / daily wages was not available.

Audit holds that expenditure incurred was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs11.535 million.

The matter was reported to Administrator in January 2013. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.3.2.2 Less Deposit of Local Government Receipts – Rs5.461 million

According to 2nd Schedule, Section iii of Punjab Finance act 1977, every contractor, supplier, builder etc, who during the preceding financial year made supplies, rendered services and work done are liable to pay professional Tax as per prescribed ceiling. Furthermore, according to Government of Punjab C&W Department letter No.SOB-II(C&W) 2-11/78 dated: 04th February 2009, the rates of renewal fee of contractors was fixed as Rs.5,000 and Rs.10,000 for D and C category of contractors.

TMO Sangla Hill did not collect revenue of Rs5.461 million from contractors, service provides during the financial year 2011-12 as detailed below:

Description	Amount (Rs)
Professional Tax	96,000
Registration / Renewal Fee	160,000
Rent of Shops	1,412,246

Description	Amount (Rs)
Water Rate	3,792,874
Total	5,461,120

Audit holds that non recovery of revenue was due to defective financial discipline and weak internal controls.

This resulted in loss of Rs5.461 million to the public exchequer.

The matter was reported to Administrator during January 2013. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.3.2.3 Unauthorized Expenditure for Earth Filling - Rs4.335 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee.

TMO Nankana Sahib incurred an expenditure of Rs4.335 million on the item “Earth-filling” under different schemes. The expenditure was incurred without approval of lead chart. Percentage of shrinkage at prescribed rate was also not deducted (**Annex – C**).

Audit holds that expenditure incurred without approval of lead chart and non deduction of shrinkage was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs4.335 million and loss of Rs432,474 on account of non deduction of shrinkage.

The matter was reported to Administrator in January 2013. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.3.2.4 Non-imposing of Penalty-Rs1.776 million

According to C&W Department letter No.SOB II (C&W) 2-21/79-CE(PIII) dated 28-04-2009 read with clause 39 of Contract agreement, if contractor does not complete the work within time limit he would be liable to pay compensation 1% to 10% of the estimated cost or otherwise on the ground of per day basis for which the work remain incomplete and copy of extension in time limit would be submitted to Secretary C&W Department.

TMO Sangla Hill executed and paid for different development projects during financial year 2011-12. But penalty of Rs1.776 million was not imposed for late completion of work. (**Annex - D**).

Audit holds that non reduction of rates was due to defective financial discipline and weak internal controls.

This resulted in non recovery of penalty of Rs1.776 million.

The matter was reported to Administrator in December 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses imposition of the penalty and recovery thereof besides fixing of responsibility against the person(s) at fault under intimation to Audit.

ANNEXURES

MFDAC Paras

Sr. No .	Name of Formation	Subject	Nature of para	Amount (Rs in million)
1	TMA NNS	Loss due to non renewal of agreement on account of rent of shops	Irregularity	-
2		Non transparent and doubtful repair of Vehicles	Recovery	0.284
3		Loss due to non obtaining of GST invoices	Recovery	0.247
4		Excess payment on account of quantity executed over and above of TS Estimates	Recovery	0.140
5		Non reconciliation of expenditure and income	Irregularity	-
6		Loss of Receipts due to cancellation of leases	Recovery	1.593
7		Overpayment of sand filling	Recovery	0.501
8		Overpayment of RCC	Recovery	0.425
9		Wasteful expenditure of Marble patti	Irregularity	0.308
10		Less deduction of shrinkage	Recovery	0.149
11		Overpayment for purchase of store items	Recovery	0.129
12		Overpayment for Pacca Brick Work	Recovery	0.112
13		Overpayment of RCC	Recovery	0.105
14		Loss to the Government due to non-deduction HRA	Recovery	0.025
1	TMA Sangla Hill	Unauthentic Government Receipt due to Non-conducting of Survey	Recovery	0.208
2		Non recovery of loss from the defaulter contractors	Recovery	0.107
3		Overpayment for Mild Steel Bars	Recovery	0.094
4		Unauthorized use of vehicle	Recovery	8.787
5		Unauthorized expenditure on sports activities	Irregularity	0.271
6		Unauthentic Government Receipt due to Non-conducting of Survey	Recovery	0.199
7		Overpayment for Mild Steel Bars	Recovery	0.127
8		Loss of Revenue due to Non-achievement of Targets	Recovery	8.651
9		Overpayment of contractor Profit	Recovery	0.284
10		Non recovery of Income Tax	Recovery	0.93
11		Unauthorized purchases of Deltametharine	Irregularity	1.260

Annex – B

Budget and Expenditure Statement for Financial Year 2011-12

(Rs in million)

TMA Nankana Sahib					
Head	Budget	Expenditure	Excess / Savings	% age	Comments
Salary	84.489	79.517	4.972	6	
Non Salary	48.279	32.903	15.376	32	
Development	269.559	161.777	107.782	40	
Revenue	204.761	164.229			
Total	607.088	438.426			
TMA Sangla Hill					
Head	Budget	Expenditure	Excess / Savings	% age	Comments
Salary	14.620	11.472	3.148	22	
Non Salary	8.354	4.747	3.607	43	
Development	46.645	23.340	23.305	50	
Revenue	165.325	145.678			
Total	234.944	185.237			

Annex – C

Name of the scheme	Contractor Name	Qty	Rate	Amount of Earth	Shrinkage not deducted	Ref.
Const of waiting room at Sangla City	Raheel Amin	8500	4,495.00	38,123	3,812	MB 3276 Pg26-30
Const of drain & soling from Farm House M. Boota to Mr Nazir Kotla Khurd	Mian Tahir Mahmood	7044	3,486.80	24,561	1,474	MB 1450 Pg 8-12
Const. of boundary wall Park Adj to Sangla Hill	Mian Tahir Mahmood	16830	4,859.12	81,779	8,178	MB 1450 Pg 41-46
Const. of C Class Bus Stand	Associate Constructors	400628	5,330.30	2,135,467	213,547	MB 1459 Pg 34
Const. of D Class Bus Stand	Malik Brothers	72939	4,916.00	358,568	35,857	MB 1459 Pg 39-41
Const. of waiting Area Bhulair Town, Sangla Hill	Al Hafiz Traders	12600	6,695.70	84,366	8,437	2010-12
Const of drain & soling from Bashir Gujjar to Dost Muhammad		30876	3,888.90	120,074	12,007	2010-12
Const of drain & soling from Sher Gujjar to other areas of karamatabad	Sajjad & Co	18494	3,888.90	71,921	7,192	2010-12
Const of Green Belt at Railway line	Atiq-ur-Rehman	104703	4,495.70	470,713	47,071	2010-12
Upgradation & Revnovation of RasheedChildren Park	Jam Brothers	158400	4,115.55	651,903	65,190	MB 1453 Pg 6-7
Construction of paking shed at TMA office	Al Imtiaz Traders	21924	3,924.40	86039	8,604	MB 145 Pg 1-8
Const. of TMA Office Sangla Hill	Malik Brothers	39420	5,353.80	211,047	21,105	MB 1455 Pg 54-100
				4,334,561	432,474	

Annex - D

Authority No & Date	Name of sch	Name of contractor	Completion Date	Total cost of	Penalty (Rs)
TMA/SLL/276 dt:19-01-12	Const of Staff Quarters Area Development Scheme, Sangla Hill Group II	Bhayya Enterprises	19-04-12	1,575,684	157,568
TMA/SLL/280 dt:19-01-12	Providing and Installation of tubewells 2Nos I/C Pumping Chamber and Repair of OHR Area Development Scheme, Sangla Hill	Malik Brothers	19-04-12	4,382,773	438,277
TMA/SLL/278 dt:19-01-12	Const of Boundary wall , Area Dev Scheme, Sangla Hill	Malik Brothers	19-04-12	6,141,009	614,101
TMA/SLL/275 dt:17-01-12	Repair of roads, Area Dev Scheme, Sangla Hill	Zaheer Abbas	17-04-12	5,664,628	566,463
Total				17,764,094	1,776,409