



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT SHANGLA**

KHYBER PAKHTUNKHWA

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Developmental Plan
AP	Advance Para
B&R	Building and Roads
CDR	Call Deposit Receipt
CPWA	Central Public Works Account
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursement Officer
DG	Director General
LC	Local Council
LCB	Local Council Board
LGE&RDD	Local Government Election and Rural Development Department
LGO	Local Government Ordinance
MC	Municipal Committee
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
NCs	Neighborhood Councils
PATA	Provincially Administered Tribal Areas
P&D	Planning and Development Department
POL	Petroleum, Oils, and Lubricants
RDA	Regional Directorate of Audit
SDA	Special Drawings Account
TMA	Tehsil Municipal Administration
VCs	Village Councils

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act 2013, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil/Town Municipal Administrations.

The report is based on audit of the account of TMAs in District Shangla for the financial year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 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 finding. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The Audit Observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this report have been finalized in the light of written replies of the Departments. However, in some observations, department did not submit written replies. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations and Town Municipal Administrations. The Regional Directorate of Audit Swat, on the behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of District Governments, Tehsil Municipal Administrations and VCs/NCs of five Districts i.e. Swat, Shangla, Dir Lower, Dir Upper and Chitral respectively.

The Regional Directorate of Audit Swat has a human resource of 07 officers and staff with the total of 1750 mandays. The annual budget amounting to Rs 10.618 million was allocated to RDA during the financial year 2016-17. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

Tehsil Municipal Administrations Alpuri & Puran in District Shangla perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8 (IP) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial Provisions of the Act establish a local fund for each Tehsil and Town Administration for which Annual Budget Statement is authorized by the Tehsil/ Town Council in the form of budgetary grants.

a. Scope of Audit

The total expenditure of Tehsil Municipal Administrations Alpuri and Puran in District Shangla for the Financial Year 2015-16 was Rs 130.721 million. Out of this, RDA Swat audited an expenditure of Rs 91.504 million which, in terms of percentage, is 70% of auditable expenditure.

The total receipts of Tehsil Municipal Administrations Alpuri and Puran in District Shangla for the Financial Year 2015-16 was Rs 61.921 million. Out of this, RDA Swat audited receipts of Rs 43.345 million which, in terms of percentage, was 70% of auditable receipts.

The total expenditure and receipts of Tehsil Municipal Administrations, District Shangla, for the financial year 2015-16 was Rs 192.642 million. Out of this, RDA Swat audited the expenditure and receipt of Rs 134.849 million.

a. Recoveries at the instance of audit

Recoveries of Rs 53.574 million were pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries, Rs 41.231 million were not in the notice of the executive before audit.

b. Audit Methodology

Audit was conducted after understanding the business processes of TMAs, District Government with respect to its functions, control structure, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for during scrutiny and substantive testing in the field.

c. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal control were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, and ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of TMAs.

f. Key audit findings of the report

- i. Misappropriation was noted in one case amounting to Rs4.214 million.¹
- ii. Irregularities & non compliance were noticed in ten cases amounting to Rs 126.897 million.²
- iii. Internal control weaknesses were noticed in six cases amounting to Rs 152.879 million.³

g. Recommendations

- i. Fraudulent drawl/ misappropriated money may be recovered and deposited in the government treasury.
- ii. Responsibilities need to be fixed for unauthorized withdrawals and losses sustained by the Government or Council due to overpayments and non realization of receipts.
- iii. Deductions of taxes may be ensured and responsibility be fixed for non award of contracts of receipts.
- iv. All sectors of TMA need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.

Para¹ 1.3.1.1,

Para² 1.2.1.1, 1.2.1.2, 1.2.1.3,1.2.1.4, 1.2.1.5,1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5,

Para³ 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.3.3.1, 1.3.3.2, 1.3.3.3,

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities in (PAO) Audit Jurisdiction	02	395.601
2	Total formations in audit jurisdiction	02	395.601
3	Total Entities in (PAOs) Audited	02	192.642
4	Total formations Audited	02	192.642
5	Audit & Inspection Reports	02	192.642
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit Observations classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	126.897
3.	Weak Internal controls	152.879
4.	Others	4.214
	Total	283.99

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total For the year 2015-16	Total for the year 2014-15
1.	Outlays Audited	-	92.841	61.921	37.880	192.642	127.486
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	207.189	12.343	64.458	283.99	85.246
3.	Recoveries Pointed Out at the instance of Audit	-	41.231	12.343	0	53.574	7.138
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	0.618
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Note:- The outcome figures reported for the year 2014-15 pertain to Municipal Committees audited last year. Since the PAO is the same therefore, these amounts have been included here to show cumulative effect against the PAO.

IV: Irregularities pointed out

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	126.897
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	4.214
3	Accounting Errors (accounting policy departure from NAM ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	152.879
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	0
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
	Total	283.99

V: Cost Benefit

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	192.642
2	Expenditure on audit	0.132
3	Recoveries realized at the instance of audit	0
4	Cost-Benefit	1:0

⁴ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash) compliant.

CHAPTER-1

1.1 Tehsil Municipal Administrations of District Shangla

1.1.1 Introduction

District Chitral has two Tehsils i.e. Alpuri & Puran. Each tehsil office is managed by a Tehsil Municipal Officer. Each Tehsil has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation). The functions and powers of Tehsil municipal administration shall be to-

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;

- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws; and
- (s) Prepare financial statements and present them for audit.

1.1.2 Comments on Budget and Accounts (variance analysis)

The budget and expenditure position of Tehsil Municipal Administrations in District Shangla for the Financial Year 2015-16 is as under:

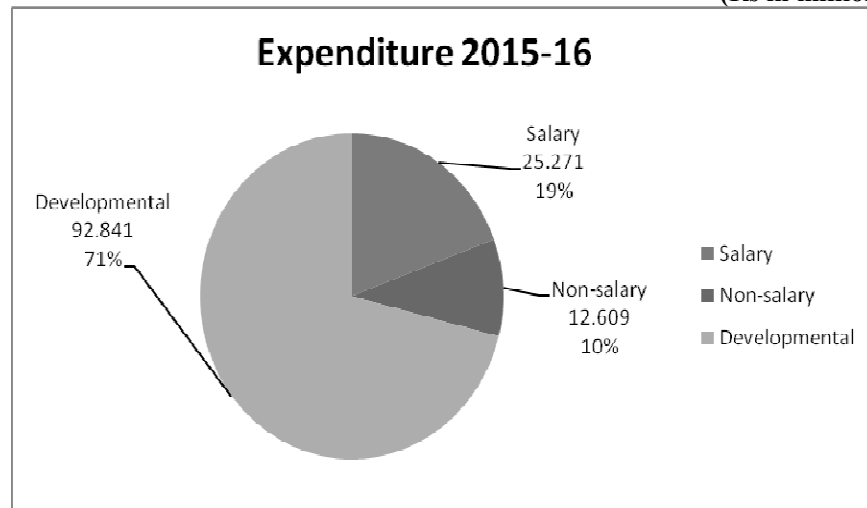
(Rs in million)

2015-16	Budget	Expenditure	(+)Excess/(-)Saving	% age
Salary	34.087	25.271	-8.816	26%
Non-salary	28.427	12.609	-15.818	56%
Developmental	264.458	92.841	-171.617	65%
Total	326.972	130.721	-196.251	60%

2015-16	Budget Receipts	Actual Receipts	Variation	% age
	68.629	61.921	6.71	10 %

The huge savings of Rs 196.251 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

(Rs in million)



1.1.3 Comments on the status of Compliance with PAC Directives

The Audit Reports pertaining to Financial Years 2009-10 to 2014-15 on accounts of Tehsil Municipal Administration/Municipal Committees have not been discussed in PAC/ZAC. The Provincial Assembly Khyber Pakhtunkhwa has returned the Audit Reports during February, 2017 with the remarks that the same may be examined by respective Accounts Committees as provided under Khyber Pakhtunkhwa Local Government Act, 2013.

TEHSIL MUNICIPAL ADMINISTRATION ALPURI

1.2 Audit Paras Tehsil Municipal Administration Alpuri

1.2.1 Irregularity & non compliance

1.2.1.1 Irregular expenditure without obtaining technical sanction from the competent authority—Rs 72.506 million

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds.

TMO Alpuri incurred an expenditure of Rs 72,506,000 on various developmental schemes during 2015-16 without obtaining technical sanction from the competent authority. Detail is given at **Annex-2**.

Audit observed that irregular expenditure with technical sanction occurred due to violation of rules which resulted in irregular expenditure.

The irregularity was pointed out to the management in March 2017, management stated that Technical Sanction would be shown to audit. Reply was not convincing as technical sanctions should have been obtained before the commencement of work. Request for the convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends, obtaining Technical Sanctions from the competent authority besides fixing responsibility for incurring expenditure without Technical Sanction.

AIR Para No. 59 (2015-16)

1.2.1.2 Non imposition of penalty on late completion of developmental schemes Rs 1.200 million

According to Clause 7 of the work order and Clause 2 of the Contract Agreement, penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

TMO Alpuri Shangla did not impose penalty of Rs 1,200,000 @ 10% of the estimated cost of Rs 12,000,000 of eleven schemes which were not completed in time during 2015-16. Detail is given below:

Name of scheme	E/Cos (Rs)	work done (Rs)	Work order date	date of completion	status on 30.6.2016	Penalty (Rs)
P-1/2014-15 ADP No.719	3,600,000	2,900,000	13.4.2015	30.6.2015	24.10.16	360,000
P-2/2014-15 ADP No.719	2,900,000	2,900,000	13.4.2015	30.6.2015	24.10.16	290,000
P-3/2014-15 ADP No.719	5,500,000	5,500,000	13.4.2015	30.6.2015	14.5.2016	550,000
Total	12,000,000					1,200,000

Audit observed that non recovery of penalty occurred due to lack of interest and weak internal controls, which caused in blockage of Government money and non recovery of penalty.

The irregularity was pointed out to the management in March 2017, management stated that detail reply would be furnished after scrutiny of record. No detail reply was given. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends investigation and action against the person(s) at fault.

AIR Para No. 63 (2015-16)

1.2.1.3 Non deduction of Professional tax– Rs 1.304 million

In terms of provision of Section II of Appendix II of the Khyber Pakhtunkhwa Act No.PA/KPK/Bills/2011/34926 dated 5.7.2011, tax on profession trade, calling or employment from the Government contractors/consultants/suppliers will be levied from the year 2011-12 on all contractors/suppliers who supplied goods, commodities or rendered service to the Federation or Provincial Government or any Local Authority at the following rates:

Value	Professional tax (Rs)
a. For value exceeding Rs10,000 but not exceeding Rs0.5 million	3,600
b. For value exceeding Rs0.5 million but not exceeding Rs1 million	4,000
c. For value exceeding Rs1 million but not exceeding Rs2.5 million	6,000
d. For value exceeding Rs2.5 million but not exceeding Rs10 million	18,000
e. For value exceeding Rs10 million but not exceeding Rs25 million	25,000
f. For value exceeding Rs25 million but not exceeding Rs50 million	30,000
g. For value exceeding Rs50 million and above	100,000

TMO, Alpuri Shangla executed 615 developmental schemes with an estimated cost of Rs 142,018,984 through contractors during financial year 2015-16 but professional tax of Rs 1,304,200 were not deducted as detailed below:

S.No	Source of fund	No of Schemes	Allocation (Rs)	Expenditure upto June 2016	Professional tax (Rs)
1	ADP Scheme No,756 2015-16	22	15,000,000	8,300,000	39,000
2	ADP Scheme No,756 2015-16	7	7,000,000	5,174,000	27,200
3	ADP Scheme No,762 2015-16	28	22,750,000	6,962,000	34,400
4	ADP Scheme No,757 2015-16	11	15,000,000	8,626,000	34,000
5	Non Annual Developmental funds	16	11,700,000	5,875,000	35,600
6	CMD ADP.No,700 2014-15	18	15,393,000	15,393,000	70,000
7	out of saving 70% ADP	1	2,280,000	2,280,000	60,00
8	70% PFC Share	31	22,000,000	14,966,394	116,800
9	Do	29	11,109,000	7,209,000	35,600
10	Tehsil ADP 2015-16	452	195,116,000	67,233,590	905,600
Total		615	317,348,000	142,018,984	1,304,200

Audit observed that non deduction of Professional tax was occurred due to violation of rules which resulted in loss to the Government.

The irregularity was pointed out to the management in March 2017, management stated that detail reply would be furnished after scrutiny of record. No detail reply was given. Request for the convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery and action against the person(s) at fault

AIR Para No. 64 (2015-16)

1.2.1.4 Loss due to non deduction of income tax– Rs 22.042 million

According to Finance Department Khyber Pakhtunkhwa Notification NO.SO (Dev-II) FD/12-6/14-5 dated 05.01.2015, all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2013 (MRS-2013) but with 6% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax.

TMO, Alpuri awarded 616 developmental schemes with an estimated cost of Rs 332,348,000 during financial year 2015-16 and paid on Market Rate System (MRS-2013 & 15) which includes 6% income tax. Deduction of Income tax was not made in the bills while estimates were prepared on MRS-2013 which resulted in loss of Rs 22,042,040 as detailed below:

S.No	Source of fund	No of Schemes	Allocation (Rs)	Expenditure upto June 2016	Income tax @ 6% (Rs)
1	ADP Scheme No,756 2015-16	22	15,000,000	8,300,000	900,000
2	ADP Scheme No,756 2015-16	7	7,000,000	5,174,000	420,000
3	ADP Scheme No,762 2015-16	28	22,750,000	6,962,000	1,365,000
4	ADP Scheme No,757 2015-16	11	15,000,000	8,626,000	900,000
5	Non Annual Developmental funds	16	11,700,000	5,875,000	702,000
6	CMD ADP.No,700 2014-15	18	15,393,000	15,393,000	923,580
7	out of saving 70% ADP	1	2,280,000	2,280,000	136,800
8	70% PFC Share	31	22,000,000	14,966,394	1,320,000
9	do	29	11,109,000	7,209,000	666,540
10	Tehsil ADP 2015-16	452	195,116,000	67,233,590	13,658,120
	Faiza Shang Road (ADP No.703/140796)	1	15,000,000	4,430,000	1,050,000
	Total	616	332,348,000	146,448,984	22,042,040

Audit observed that non deduction of income tax was due to violation of Government orders, which resulted in loss to the Government.

The irregularity was pointed out to the management in March 2017, management stated that detail reply would be furnished after scrutiny of record. No detail reply was given. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery and action against the person (s) at fault.

AIR Para No. 65 (2015-16)

1.2.1.5 Non recovery of outstanding dues of 2% Property Tax - Rs 3.379 million

According to Serial No. 4 (a) & (b) of the Model Terms and Conditions for the contracts of cattle fair, Bus stand 2% property tax and other taxes for the financial year 2014-15, the successful bidder shall deposit 15% of the value of the contract in advance which will be adjusted by the council in the last/final installment of the contract. The eleven installment shall however, be worked out on the full bid amount of the contract without deduction of the advance from the bid amount. The first installment shall be paid by the end of July 2014, and rest of the installments on last date of the month, to which it relates. 1% penalty per day will be liable on contractor for late deposit of the monthly installment. If the contractor fails to clear dues by 10th of each month to which monthly installment relates, the contract may be cancelled and his security and advances deposited by the contractor shall be forfeited.

Tehsil Municipal Officer, Alpuri awarded contract of 2% Property Tax for the year 2015-16 to Mr. Ijaz Ahmed for Rs 22,530,000. The contractor failed to deposit full amount of the contract and he only deposited Rs 19,150,500 while the remaining amount of Rs 3,379,500 was outstanding against the contractor. Similarly, penalty of Rs 3379,000 was also not recovered.

Audit observed that outstanding dues were not recovered and penalty was not imposed due to violation of rules which resulted in loss to the Committee.

The irregularity was pointed out to the management in March 2017, management stated that the matter is in Peshawar high court, when the court decision received will be shown to audit. Reply was not satisfactory as no documentary evidence was produced. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery and action against the persons at fault.

AIR Para No. 67 (2015-16)

1.2.2 Internal Control Weaknesses

1.2.2.1 Unauthorized expenditure without pre-audit Rs 66.356 million

According to Local Government Department letter No.AO/LCB/4(I)06/2009-10 dated 4.9.2010 that no payment shall be made by the local councils unless the bill is pre checked in audit by the staff of Local Fund Audit Department. Furthermore, according to Section (36) Clause (b) (e) of the Khyber Pakhtunkhwa Local Government Act, 2013, the Tehsil Accountant Officer shall perform pre-Audit of all payments in the Local Councils before approving the disbursement of money.

TMO, Alpuri Shangal incurred an expenditure of Rs 66,356,000 during 2015-16 without pre audit which was contrary to the above orders and needs justification.

Audit observed expenditure without pre-audit occurred due to weak internal control which resulted in irregular & unauthorized expenditure.

The irregularity was pointed out to the management in March 2017, management stated that there as no provision of local fund audit in LGO 2013. Reply is not convincing. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends condonation by the competent forum and further compliance under intimation to audit.

AIR Para No. 68 (2015-16)

1.2.2.2 Irregular cash payments in violation of rules –Rs 9.733 million

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs 500 shall be made except by means of a Cheque.

Tehsil Municipal Officer TMA Alpuri incurred expenditure of Rs 9,733,440 on salary and non salary components during financial year 2015-16 and cash disbursements were shown instead of payments by means of Cheques in violation of relevant rules referred to above. Due to disbursements through cash, actual payments to the concerned could not be verified and chances of misappropriation could not be ruled out. Detail is as under:

S.No	Description	Amount (Rs)
1	Pay & allowances	3,552,698
2	Hot & Cold Weather Charges	1,499,230
3	Rent of office building	200,000
4	POL charges	2,178,725
6	Stationary	125,170
7	Purchases others	654,467
8	Repair of Transport	1,323,150
Total		9,733,440

Audit observed that cash disbursement was occurred due weak internal controls which resulted in violation of rules.

The irregularity was pointed out to the management in March 2017, management stated that detail reply would be furnished after scrutiny of record. No detail reply was given. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends investigation and action against the person (s) at fault.

AIR Para No. 71 (2015-16)

1.2.2.3 Overpayment due to allowing higher rate Rs 1.027 million and Irregular advance payment Rs 75,0000

According to Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Tehsil Municipal Officer, Alpuri overpaid Rs 1,027,865 on account of developmental work due to allowing higher rate resulted in loss to Government during 2015-16. As per detail given below:

Name of scheme	Item of work	Rate paid	Rate admissible	Dif	Qty	Amount (Rs)
“WSS UC Dandai package No.19”	GIP Pipe 1.5”	750/m	250/m	500/m	1333.33m	66,6665
“WSS UC Botiyal package No.16”	GIP Pipe ½” dia	320/m	220/m	100/m	3,612m	361,200
Total						1,027,865

Further More, Rs 750,000 paid in advance on supply of G.I. Pipe without work done undue benefit was given to a contractor.

Audit observed that overpayment was allowed due to weak internal controls, which resulted in loss to Government.

The irregularity was pointed out to the management in March 2017, management stated that detail reply would be furnished after scrutiny of record. No detail reply was given. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends investigation/ recovery and action against the person(s) at fault.

AIR Para No. 61 (2015-16)

TEHSIL MUNICIPAL ADMINISTRATION PURAN

1.3 Audit Paras Tehsil Municipal Administration Puran

1.3.1 Misappropriation

1.3.1.1 Misappropriation due to non deposit of collected amount of property tax – Rs 4.214 million

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government Treasury.

Tehsil Municipal Officer, Puran collected Rs 6,846,530 from the Tehsildar Puran on account of 2% tax on transfer of immovable property during financial year 2015-16 out of which Rs 2,632,955 for the months of July 2015 to December 2015 was deposited in the account of TMA as evident from the cashbook and bank statement while the remaining amount of Rs 4,213,575 for the months of January 2016 to June 2016 was not deposited in the account of TMA and misappropriated. Detail is given at the **Annex-3**.

Audit observed that misappropriation occurred due to weak financial management which resulted in loss to the entity.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for the convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery and action against the person (s) at fault under intimation to audit.

AIR Para No. 77 (2015-16)

1.3.2 Irregularity & non compliance

1.3.2.1 Non recovery of loss from the defaulting contractor of property tax – Rs 4.750 million

According to Para (ix) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, the successful bidder within seven days of the acceptance of his bid shall enter into an agreement within specified period. In case, the contractor/firm does not enter into an agreement or does not deposit the advances within specified period, the contract shall stand cancelled and loss if any shall be recouped at the risk & cost of the contractor and recoverable under the land revenue act, along with blacklisting the contractor/firm.

Tehsil Municipal Officer, Puran auctioned the contract of 2% Tax on transfer of Immovable Property on 27th July 2015 for the financial year 2015-16. The highest bid of Rs 9,000,000 offered by M/S Riaz Khan was accepted who failed to deposit Rs 1,800,000 on account of 5% security and 15% advance. The contract was cancelled and re-auctioned on 27th October 2015 in which the highest bid of Rs 4,010,000 for 9 months was accepted and sent to the provincial Government for vetting. No further process was made regarding approval or disapproval. Resultantly, the contract was run departmentally and realized Rs 4,250,000 during the whole year which resulted in loss of Rs 4,750,000 (Rs 9,000,000 – Rs 4,250,000). The loss was not recovered from the defaulting contractor and he was not blacklisted also.

Audit observed that non recovery of deficit occurred due to violation of rules which resulted in loss to the entity.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery of loss from the defaulting contractor under intimation to audit besides blacklisting.

AIR Para No. 76 (2015-16)

1.3.2.2 Doubtful payments without description in cashbook and without vouchers - Rs 1.332 million

According to Para 23 of GFR Volume-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Tehsil Municipal Officer, Puran incurred expenditure of Rs 8,415,726 during financial year 2015-16 on salary and non salary heads out of which Rs 1,331,722 were doubtful as payments regarding payees and object of drawl were not recorded in cash book and relevant vouchers also not available on record. Non-maintenance of accounts record leads to suspect that the amount drawn from the bank accounts and were misappropriated. Detail is as under:

S.No	Cheque No	Date	Amount (Rs)	Description	Page number of cash book
01	1579559422	03.11.2015	200,000	Nil	11
02	1579559429	31.12.2015	250,000	Nil	20
03	1579559432	04.02.2016	137,380	Nil	23
04	25054001	04.03.2016	173,944	Nil	24
05	25054005	12.04.2016	270,959	Nil	25
06	1579559437	23.06.2016	299,439	Nil	27
Total			1,331,722		

Audit observed that doubtful payments occurred due to weak financial control which resulted in loss to the entity.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery and action against the person (s) at fault.

AIR Para No. 79 (2015-16)

1.3.2.3 Unauthorized expenditure from developmental funds on payment of salaries –Rs 3.526 million

According to release orders of Finance Department Khyber Pakhtunkhwa vide No. FD/BO (PFC-II)/3-3/ADP/2014-15 dated 16.10.2015 and 03.11.2015 for the 1st and 2nd quarter of the financial year 2015-16, the amount shall be utilized only for the execution of developmental schemes in accordance with the guidelines to be issued by P&D Department and observance of all codal formalities as required under the rules.

Tehsil Municipal Officer, Puran transferred Rs 3,526,250 from 30% developmental funds to designated bank account vide PLA Cheque No. A338301 dated 20th January 2016 and expended on pay and allowances in violation of rules referred to above and without approval of the competent authority. On further verification of financial position of the TMA, Rs 16,086,000 were received from property tax, General Bus stand, cabins, grant, Octroi share and honoraria for Nazim and Naib Nazim and such funds were quite sufficient to meet expenditure of Rs 8,415,726 on account of salary and non salary heads during financial year 2015-16. Therefore, unnecessary expenditure from developmental funds on non developmental heads was made.

Audit observed that unauthorized expenditure was incurred in violation of rules which resulted in postponement of developmental activities.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recoupment of the amount to developmental funds and regularization from the competent authority under intimation to audit.

AIR Para No. 80 (2015-16)

1.3.2.4 Loss to Government due to award of works to the higher bidder by manipulating the BOQ rates of the lowest bidders– Rs 11.153 million

According to Chapter-III Rule (2) (b) (ix) of the Government of Khyber Pakhtunkhwa Public Procurement Regulatory Authority Rules 2014 notified vide Finance Department letter NO.SO(FR)FD/9-7/2013 dated 03.02.2014, the bid found to be the lowest evaluated bid shall be accepted.

Tehsil Municipal Officer, Puran awarded ninety five (95) developmental works of estimated cost of Rs 49,500,000 to contractors for Rs 49,487,804 during financial year 2015-16. The lowest bids of Rs 38,335,032 were ignored by manipulating BOQ rates of the other contractors due to which loss of Rs 11,152,772 (Rs 49,487,804 – Rs 38,335,032) was sustained by the Government. Detail is given at **Annex-4**.

Audit observed that manipulation in rates occurred due to weak financial control system which resulted in loss to the Government.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery and action against the person (s) at fault.

AIR Para No. 88 (2015-16)

1.3.2.5 Non exclusion of income tax in cost estimates of developmental schemes – Rs 5.705 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No.SO (Dev-II)FD/12-6/2014-15 dated 21.04.2015, 7% income tax shall be deducted from the cost estimates of the development projects which fall in the tax exempted areas.

Tehsil Municipal Officer, Puran awarded 125 developmental schemes of the estimated cost of Rs 81,500,000 from the funds of 30% ADP in 13 packages during financial year 2015-16. According to instructions of the Finance Department, Khyber Pakhtunkhwa, income tax @ 7% was not excluded in the cost estimates due to which Government sustained loss of Rs 5,705,000. Detail is given at **Annex-5**.

Audit observed that non exclusion of income tax occurred due to violation of rules which resulted in loss to the Government.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends recovery and action against the person (s) at fault.

AIR Para No. 90 (2015-16)

1.3.3 Internal Control Weakness

1.3.3.1 Unauthorized expenditure without pre-audit and without approval of Tehsil Nazim - Rs 43.484 million

According to Section 36 (2) (b) (e) of the Khyber Pakhtunkhwa, Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and the Accounts Officer mentioned in clause (b) shall perform pre-audit of all payments from the respective fund before approving disbursement of monies.

According to Rule 5 (2) of the Tehsil and Town Municipal Administration Rules of Business 2015, Tehsil Nazim shall be the approving authority for expenditure within the prescribed sphere of responsibilities. However, he shall not be the co-signatory of the Cheques with the Tehsil Municipal Officer.

Tehsil Municipal Officer, Puran incurred expenditure of Rs 43,484,426 on account of salary, non salary and developmental heads during financial year 2015-16 without pre-audit by the Tehsil Accounts Officer and without approval of Tehsil Nazim. Detail of payment is as under:

S.No	Description	Budget (Rs)	Expenditure (Rs)
01	Salary	12,477,251	5,241,642
02	Non Salary	14,567,000	3,174,084
03	Developmental 30% ADP	43,522,000	35,068,700
Total		70,566,251	43,484,426

Audit observed that unauthorized expenditure occurred due to violation of rules which resulted in unauthentic payments.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends inquiry and action against the person (s) at fault.

AIR Para No. 74 (2015-16)

1.3.3.2 I Illegal award of works Rs 21.100 million without deposit of 2 % earnest money - Rs 520,000

According to Rule (1) & (2) of Chapter-III of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, the procuring entity may require the bidders to furnish bid security of two per cent in case of procurement of works, if required, the bid security shall be kept sealed in the financial proposal. In case of single stage two envelopes, the bidder shall in addition, place an affidavit in the technical proposal stating that a bid security amounting to 2 percent without indicating the figure in the letter, has been placed in the financial proposal or bid. Otherwise the technical proposal will be considered non-responsive and will be returned to the bidder after being examined by the procurement committee. Further, according to NIT condition No. 9, the contractor must provide undertaking/affidavit in their technical bids stating that they have provided CDR equal to 2% of the Bid Cost. The affidavit should be attached in the technical bid while the CDR will be attached in the Financial Bid (compulsory).

Tehsil Municipal Officer, Puran awarded four (04) works of Rs 21,100,000 to contractors without deposit of 2% earnest money (CDR) of Rs 520,000 as required under KPPRA rules 2014 and NIT condition. In each work only three contractors participated, out of three, one or two did not deposit earnest money and even then the works were awarded which were illegal as transparent competitive bidding process was not adapted. Detail is as under:

S.No	Package No	Estimated cost (Rs)	Number of participants	CDR available	CDR not deposited	Name of contractor who did not deposit CDR	Amount of CDR (Rs)
01	06	1,400,000	03	02	01	Gul Faraz Khan	28,000
02	07	5,200,000	03	02	01	Faizur Rehman & Co	104,000
03	09	8,500,000	03	01	02	Fahim Khan & Mehboob Ali	268,000
04	10	6,000,000	03	02	01	Fahim Khan Mardo	120,000
Total		21,100,000					520,000

Audit observed that illegal award of works without deposit of earnest money occurred due to violation of rules which resulted in loss to the Government.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends inquiry and action against the person (s) at fault.

AIR Para No. 85 (2015-16)

1.3.3.3 Irregular cash payments of salaries and contingencies in violation of local council accounts rules – Rs 8.415 million

According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs 500 shall be made except by means of a Cheque.

Tehsil Municipal Officer, Puran incurred expenditure of Rs 8,415,726 on salary and non salary components during financial year 2015-16 and cash disbursements were shown instead of payments by means of Cheques in violation of relevant rules referred to above. Detail is as under:

S.No	Description	Budget (Rs)	Expenditure (Rs)
01	Salary	12,477,251	5,241,642
02	Non Salary	14,567,000	3,174,084
Total		27,044,251	8,415,726

Audit observed that cash payments were made due to violation of rules which resulted in doubtful payments to the concerned.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for the convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends inquiry and action against the person (s) at fault.

AIR Para No. 78 (2015-16)

1.3.3.4 Unverified expenditure on POL and repair of vehicle due to non maintenance of logbooks - Rs 1.757 million

According to Rule 12 (i) & (ii) of the Government of Khyber Pakhtunkhwa Government Staff Vehicles (Use and Maintenance) Rules 1997, there shall be maintained, in respect of every Government Vehicle, a log book in Form "A" wherein shall be entered the Journeys performed by a Government Vehicle. The Log Book shall remain in the custody of the driver in-charge of the vehicle and shall be examined and signed by the Officer Incharge every day at the time the driver is relieved from duty.

Tehsil Municipal Officer, Puran incurred expenditure of Rs 1,757,184 on account of repair of vehicles and POL during financial year 2015-16 but log books were not maintained. Hence the expenditure remained unverified. Moreover, codal formalities i.e. NOC from the Motor Vehicle Examiner and open tender system was also not observed. Detail is given at **Annex-6**.

Audit observed that unverified expenditure occurred due to violation of rules which resulted in loss to the Government.

The irregularity was pointed out to the management in March 2017, but reply was not submitted. Request for convening DAC meeting was made on 5th April 2017, which was not convened till finalization of this Report.

Audit recommends inquiry and action against the person (s) at fault.

AIR Para No. 81 (2015-16)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S.No	Name of TMA	Caption	Amount
1	TMA Puran	Non deposit of RTA share in the gross receipts of transport Addas- Rs 69,000	0.069
2	-do-	Loss due to consumption of excess POL than the prescribed ceiling- Rs 778,050	0.778
3	-do-	Misappropriation due to double drawl on account of POL - Rs 186,818	0.186
4	-do-	Overpayment of pay & allowances in period of their absence- Rs 638,022	0.638
5	-do-	Non deposit of deducted stamp duty – Rs 206,250	0.206
6	-do-	Overpayment due to allowing incorrect rates and wrong calculation - Rs 74,617	0.074
7	-do-	Fraudulent award of work and loss due to manipulation in BOQ rates – Rs 340,561	0.340
8	TMA Alpuri	Overpayment due to allowing high rates Rs 390,793	0.390
9	-do-	Non deposit of earnest money into Government treasury amounting to Rs 388,664	0.388
10	-do-	Overpayment due to wrong Calculation in MB amounting to Rs 67,368	0.67
	-do-	Loss to Government due to manipulation in bid cost - Rs 354,209	0.354
	-do-	Loss to Government due to acceptance of higher bid - Rs 502,945	0.503
	-do-	Non-deposit of stamp duty-Rs 506,400	0.506
	-do-	Unverified expenditure on account of repair of transport amounting to Rs 788,700	0.788

Annexure-2**Para 1.2.1.1****Detail of expenditure without Technical Sanction****(Rs in million)**

S.No	Name of Scheme	E/Cost	Expenditure
1	WSS Sangrai Kohay, Rahim Zada Korona	1.2	1.12
2	Protection Wall Barai Karora	1	1
3	PCC Road Maira	2.5	1.2
4	Fire Station TMA Office Alpuri	8.0116	5.46199
5	Pav: of street /Drain/Sewerage/Sanitation Damorai	1.463	0.836
6	Retaining Wall Ground at Chakisar	1.5	0.6
7	Woman Waiting Rooms Tehsil Alpuri	6.5	6.5
8	Kacha Road Nakhtar	1.200	1.2
9	Kacha Road Smar	1.400	1.4
10	Kacha Road Kund	1.000	1
11	Kacha Road Alogay	1.500	1.5
12	Kacha Road Nakhtar	1.500	1.5
13	PCC Road Shuwar	1.000	1
14	PCC Road Lelai Phase-II	1.000	0.606
15	PCC Road Dandai	1.000	1
16	Road Side Wall/ Pushti Manai	1.000	1
17	Pavement of Street Vc Aloch Dera Serai	1.500	1.5
18	Pavement of Street Vc Nimkallay	2.500	1.112
19	Kacha Road Jell Kandaro Road Bela	1.500	1.5
20	Kacha Road Goridar	1.500	1.50
21	Kacha Road Bagosha Landsok	2.000	2.00
22	Kacha Road Bra Sar Kundai Said Abad	1.000	1
23	Kacha Road Kotkay Machkanday	1.200	1.2
24	Pavement of Streets Vc Chakisar	1.500	1.426899
25	PCC Road Work Serai	1.000	1.0000
26	WSS Paiza Dandai	1.500	1.1250
27	Water Supply Scheme Damorai	2.280	2.280
28	PCC Road Toranj	1.000	1.000000
29	PCC Road Kashmir Abad	1.000	1.000000
30	PCC Road Muslim Abad	1.000	1.000000
31	PCC Road Toka	1.000	1.000000
32	PCC Road Bar Batkot	1.000	0.637000

33	PCC Road Piaz	1.000	1.000000
34	PCC Road Bara	1.000	1.000000
35	PCC Road Saidan	1.000	1.000000
36	PCC Road Ranja Toka	1.000	1.000000
37	PCC Road Munjay	1.000	1.000000
38	PCC Road Shorwa	1.000	1.000000
39	PCC Road Injay Naseeb Korona	0.893	0.893000
40	PCC Road Bar Batkot	1.000	1.000000
41	PCC Work/Pavement of Street at Village Council Shang	1.00	1.000000
42	PCC Road Chagam Dandai	1.00	1.000000
43	PCC Road Work at Tom Besham	1.00	1.000000
44	PCC Road Ghandal Dehrai	1.00	1.000000
45	WSS Dandai	1.00	0.541973
46	WSS Maira	1.00	0.729200
47	PCC Road Dara Serai	1.00	0.662532
48	PCC Road Kareen Dara	1.00	0.662532
49	Construction of Kacha Road Dam Phase-I.	1.00	1
50	Construction of Kacha Road Chano Langbar.	1.00	1
51	Construction of Kacha Road Kufar-Gah.	1.00	1
52	Construction of Kacha Road Plana U/C Aloch.	1.50	1.5
53	Construction of Kacha Road Tangai Ragishom.	1.00	1
54	Construction of Kacha Road Alogay.	1.00	0.869368
	Faiza Shang Road (ADP No.703/140796)	15	4.443
	Total	92.648	72.506494

Annexure-3
Para 1.3.1.1

Detail of non deposit of collected amount of property tax

S.No	Month	Name and designation of recipient	Amount (Rs)	Remarks
01	07.2015	Rafi Ullah Tax Superintendent	75,880	Deposited in the TMA account and reflected in the cashbook
02	08.2015		641,070	
03	09.2015		396,265	
04	10.2015		463,620	
05	11.2015		400,800	
06	12.2015		655,320	
07	01.2016	Bakht Muhammad Khan Office Assistant	912,940	Not deposited in the TMA account and cashbook. Rs 841,540 were deposited in the cash book which was related to the contract of the current financial year 2016-17.
08	02.2016	Mansoor Haider TMO TMA Puran	1,105,035	
09	03.2016		872,930	
10	04.2016		233,600	
11	05.2016	Bakht Muhammad Khan Office Assistant	593,940	
12	06.2016	Wajid Anwar Budget Assistant	495,130	
Total amount collected from the Naib Tehsildar Makhozi District Shangla			6,846,530	
Amount deposited in the TMA account			2,632,955	
Amount not deposited in the TMA account			4,213,575	

Annexure-4
Para 1.3.2.4

Detail of loss due to acceptance of higher bids and manipulation in the bids of the lowest bidders

S.No	Sector and Package No	Number of Schemes	Estimated Cost (Rs)	Approved Bid Cost (Rs)	Name of contractor to whom the work awarded	Lowest bid ignored (Rs)	Name of lowest bidder	Loss	Remarks
1	2	3	4	5	6	7	8	9 (5-7)	10
01	Package-01 Others-Discretionary	05	1,400,000	1,399,561	Karcoon Builders	1,075,537	Gul Faraz Khan	324,024	Rates of the lowest bidder in BOQ (in total) were manipulated from Rs 1,075,537 to Rs 3,258,840
02	Package-03 WSS-DWSS	11	5,400,000	5,398,025.51	Haji Sultani Room & Co	4,287,255.60	Amazai Construction Co	1,110,769	Rates manipulated in three items from Rs 4,287,255 to Rs 7,805,214.44 and the work was awarded for Rs 5,398,0155.
03	Package-04- WSS	14	6,100,000	6,099,743	Royal Maira Construction Co	5,338,882.90	Baratkhel Construction Co.	760,860	Rates of the lowest bidder of Rs 5,338,822.90 was written as Rs 7,786,139 in three items at Sr. No. 2,4 & 5.
04	Package -05 Roads	20	8,700,000	8,699,620	Karcoon Builders	6,495,404	Baratkhel Construction Co.	2,204,216	
05	Package-07- others-DWSS	06	5,200,000	5,200,000	Karcoon Builders	4,259,368	Faizur Rehman & Co	940,632	Rates of Rs 4,259,368 were

									manipulated to Rs 7,834,298
06	Package-08- Others DWSS	06	5,000,000	4,999,057.55	Karcoon Builders	2,634,485.90	Fahim Khan Marado	2,364,571	Total of BOQ was manipulated from Rs 2,634,485.90 to Rs 6,736,803 in 4 items at Serial No. 1,4,5 & 6.
07	Package-09- other-Roads	15	8,500,000	8,498,218	Karcoon Builders	6,027,261.43	Mehboob Ali	2,470,956	Total of BOQ was enhanced from Rs 6,027,261.43 to Rs 9,418,955.36 by manipulating the rates of three items at serial No.1,3 & 4.
08	Package No. 10- other Roads	15	6,000,000	5,995,026.70	Karcoon Builders	5,445,545	M. Asad & Construction	540,481	Total of BOQ was enhanced from Rs 5,445,545 to Rs 6,147,854.
09	Package - 13 Construction of three playgrounds	03	3,200,000	3,198,553	Karcoon Builders	2,771,292.60	Barat khel Construction Co	427,260	Total of BOQ was enhanced from Rs 2,771,292.60 was enhanced to Rs 5,369,689 in two items at Sr. No. 1 & 2.
Total		95	49,500,000	49,487,804.76		38,335,032.43		11,152,772	

Annexure-5
Para No. 1.3.2.5

Detail of non exclusion of income tax in the cost estimates of developmental schemes

S.No	Sector and Package No	Number of schemes	Estimated Cost (Rs in million)	Income tax @ 7%(Rs)
01	DWSS -01	10	7,300,000	511,000
02	DWSS-02	20	7,300,000	511,000
03	DWSS-03	11	5,400,000	378,000
04	WSS-04	14	6,100,000	427,000
05	Roads -05	20	8,700,000	609,000
06	Others- 01	05	1,400,000	98,000
07	Other DWSS -02	06	5,200,000	364,000
08	Others DWSS-03	06	5,000,000	350,000
09	Others Roads -04	15	8,500,000	595,000
10	Other-Roads-05	15	6,000,000	420,000
11	Municipal Services-01 Solar	01	10,000,000	700,000
12	Municipal Services-01 Solar	01	7,400,000	518,000
13	Sports/Youth/Women	01	3,200,000	224,000
		125	81,500,000	5,705,000

Annexure-6
Para No.1.3.3.4

Detail of POL and repair of vehicle of TMA Puran during 2015-16

SNo	Cheque No.	Date	Amount (Rs)	Description/object head	Page number of cashbook
01	1579559421	13.10.2015	26,000	Repair of vehicle A1212	10
02	1579559426	11.12.2015	112,080	Repair of vehicle A1212	20
03	1579559428	31.12.2015	28,220	Repair of vehicle Shahzoor	20
04	25053999	19.02.2016	99,000	Purchase of tyres	23
05	25054002	21.03.2016	314,000	Repair of vehicle	24
06	1579559433	31.03.2016	75,884	Repair of vehicle	24
Total			655,184		
07	1579559422	03.11.2015	186,818	POL	11
08	338401	05.11.2015	186,818	POL	11
09	338402	10.12.2015	195,313	POL	20
10	338404	27.01.2016	39,960	POL	22
11	25053996	01.02.2016	319,147	POL	23
12	25054001	04.03.2016	173,944	POL	24
Total			1,102,000		
Grand total			1,757,184		

