



**AUDIT REPORTS
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT LAYYAH
AUDIT YEARS 2009-2012**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MEFDAC	Memorandum for Departmental Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
POL	Petroleum Oil and Lubricants
RDA	Regional Directorate of Audit
TAO	Tehsil/Town Accounts Officer
TMA	Tehsil / Town Municipal Administration
TMO	Tehsil / Town Municipal Officer
TO (F)	Tehsil/Town Officer (Finance)
TO (I&S)	Tehsil/Town Officer (Infrastructure & Services)
TO (P&C)	Tehsil/Town Officer (Planning & Coordination)
TO (R)	Tehsil/Town Officer (Regulation)

Preface

Article 169 & 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973 and section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct the audit of the receipts and the expenditure of the Local Fund and Public Accounts of Tehsil/ Town Municipal Administrations of the Districts.

The report is based on Audit of Tehsil Municipal Administrations of District Layyah for the years 2008-09, 2009-10 and 2010-11. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2009-10, 2010-11 and 2011-12 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit observations listed in the Annexure-1 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.

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.

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

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 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly of the Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District Governments in Punjab (South) including Tehsil and Town Municipal Administrations. Its Regional Directorate of Audit, D.G.Khan has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. D.G.Khan, Rajanpur, Layyah and Muzaffargarh.

The Regional Directorate has human resource of 21 officers and staff, constituting 3906 man days with the budget allocation of Rs3.723 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance Audit of entities, projects and programs. Accordingly Regional Director Audit D.G.Khan carried out audit of the accounts of four TMAs of District Layyah for the financial years from 2008-09 to 2010-11 and the findings included in the Audit Report.

Each Tehsil Municipal Administrations in District Layyah is headed by a Tehsil Nazim / Administrator. He/she carries out operations as per Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer being Principal Accounting Officer (PAO) acts as coordinating and administrative officer and responsible to control land use, division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The provisions of Local Government Ordinance, 2001 require the establishment of Tehsil / Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Council / Nazim / Administrator in the form of Budgetary Grants.

The total Development Budget of four TMAs in District Layyah mentioned above, for the financial years from 2008-09 to 2010-11, was Rs1,225.345 million and expenditure incurred of Rs513.767 million showing savings of Rs711.578 million in these years. The total Non Development Budget for financial years 2008-2011 was Rs662.782 million and expenditure of Rs457.300 million, showing savings of Rs205.481 million. The reasons for savings in Development and Non development Budgets are required to be provided by the TMO and PAO concerned.

Audit of TMAs of District Layyah was carried out with the view to ascertain that the expenditure was made 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 and there was no leakage of revenues and revenue did not remain outside Government account/ Local Fund.

a. Audit methodology

Audit was conducted after understanding the business processes of TMA with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped the 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 Development Budget allocation for financial years 2008-11 was Rs1,225.345 million, out of which total expenditure was Rs513.767 million. Audit of the development expenditure of Rs220.920 million was carried out which was 43% of total expenditure. Audit of Non Development expenditure of Rs457.300 million out of total expenditure of Rs150.909 million for these years were conducted which is 33% of total expenditure. Total overall expenditure of the TMAs of District Layyah for the financial years 2008-11 was Rs971.067 million, out of which, overall expenditure of Rs371.829 million was audited which, is 38% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipt of TMAs District Layyah for the financial years 2008-11 was Rs252.631 million. RDA, D.G.Khan audited receipt of Rs109.732 million which is 43% of the total receipts.

c. Recoveries at the Instance of Audit

Recoveries of 10.946 million were pointed out through various audit paras and Rs0.706 million was effected till compilation of this Report.

d. Desk Audit

Desk review helped auditors in understanding the systems, procedures, environment of entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation account. As a result, certain irregularities and overpayments were identified, which were communicated to field audit officers for verification and follow-up action.

e. The Key Audit Findings of the Report;

- i. There were 03 cases pertaining to non production of record –Rs40.235 million.¹
- ii. Violation of rules / financial property amounting to Rs210.565 million was noted in 21 cases.²
- iii. Non recovery of government dues amounting to Rs10.946 million in 3 cases was noted.³
- iv. Management negligence involving an amount of Rs122.918 million was noted in 04 Cases⁴.

Audit Paras on the accounts for 2008-11 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, have been included in Memorandum For Departmental Accounts Committee, (Annexure-A).

¹Para 1.2.1.1, 1.3.1.1, 1.4.1.1

²Para 1.2.2.2, 1.2.2.3, 1.2.2.5, 1.2.2.6, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.5, 1.3.2.6, 1.3.2.7, 1.3.2.9, 1.3.2.10, 1.4.2.1, 1.4.2.3, 1.4.2.4, 1.4.2.5

³Para 1.2.2.7, 1.3.2.8, 1.3.2.11

⁴Para 1.2.2.1, 1.2.2.4, 1.3.2.4, 1.4.2.2

f. Recommendations

Audit recommends the Tehsil Municipal Administrations (TMAs) to focus on the following issues.

- i. Production of record to audit for verification
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Expediting recoveries pointed out by Audit as well as others recoverable in the notice of management
- iv. Strengthening of internal controls
- v. Appropriate actions against officers/officials responsible for negligence in performance of duties and achievement of targets
- vi. Addressing systemic issues to prevent recurrence of various omissions and commissions.

SUMMARY, TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget/ Expenditure
1.	Total Entities (PAOs) in Audit Jurisdiction	03	1,888.127
2.	Total formations in audit jurisdiction	03	1,888.127
3.	Total Entities (PAOs) Audited	03	1,888.127
4.	Audit & Inspection Reports	03	-
5.	Special Audit Reports	Nil	Nil
6.	Performance Audit Reports	Nil	Nil
7.	Other Reports	Nil	Nil

Table 2: Audit Observation Classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Asset management	-
2.	Financial management	10.946
3.	Internal controls	0
4.	Violation of rules	210.565
5.	Others	163.153
Total		384.664

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year
1	Outlays Audited	7.41	509.872	252.631	453.785	1,223.698
2	Amount Placed under Audit Observation/ Irregularities Pointed Out	-	361.117	10.946	12.601	384.664
3	Recoveries Pointed Out at the instance of Audit	-	-	10.946	-	10.946
4	Recoveries Accepted/ Established at the instance of Audit	-	-	10.946	-	10.946
5	Recoveries Realized at the instance of Audit	-	-	0.706	-	0.706

*The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure is Rs971.067 million for the current year.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	210.565
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
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 control systems	-
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	10.946
6.	Non production of record	40.235
7.	Others, including cases of accidents, negligence, non accountal of store etc.	122.918
Total		363.632

Table 5: Cost-Benefit TMAs District Layyah

(Rs in million)

Sr. No.	Description	Amount
1.	Outlays Audited (Items 1 Table 3)	1,223.698
2.	Expenditure on Audit	0.700
3.	Recoveries realized at the instance of Audit	0.706
4.	Cost-Benefit Ratio	1.009

¹The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT LAYYAH

1.1 INTRODUCTION

Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO Infrastructure & Services (I&S), TO (Regulation), TO Planning and Coordination (P&C), Tehsil Nazim and Tehsil Naib Nazim. The main functions of TMAs are as follows:

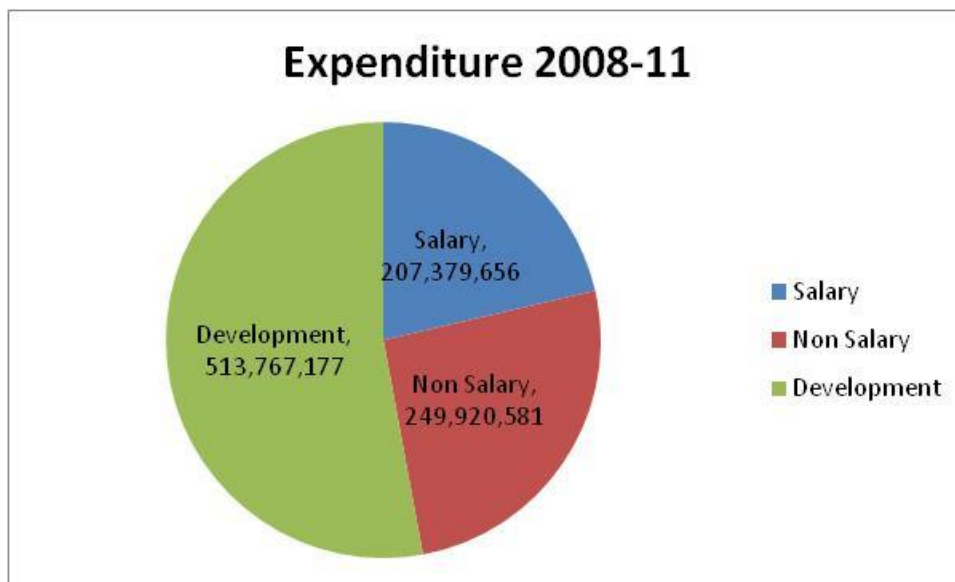
- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- iv. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- v. Manage properties, assets and funds vested in the Tehsil Municipal Administration;
- vi. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
- vii. 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;
- viii. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
- ix. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rs.)

2008-11	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	299,006,902	207,379,656	(-)91,627,246	(-)31
Non Salary	363,774,598	249,920,581	(-)113,854,017	(-)31
Development	1,225,345,000	513,767,177	(-)711,577,823	(-)58
Total	1,888,126,500	971,067,414	(-)917,059,086	
Revenue	2,191,274,000	2,484,459,912	(-)293,185,912	(-)13

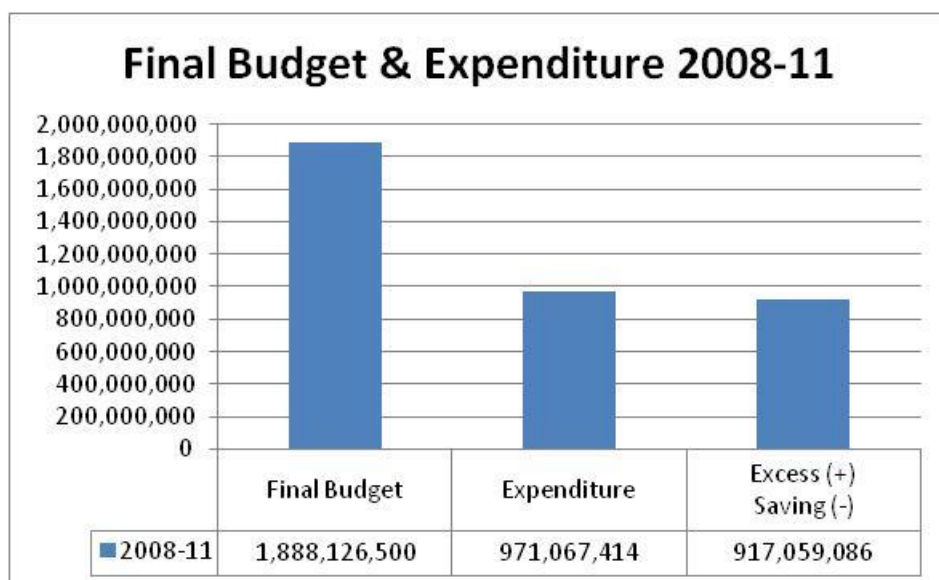
(Amount in Rs)



Details of the budget allocations, expenditures and savings of each TMA of District Layyah for three financial years are at Annexure-B.

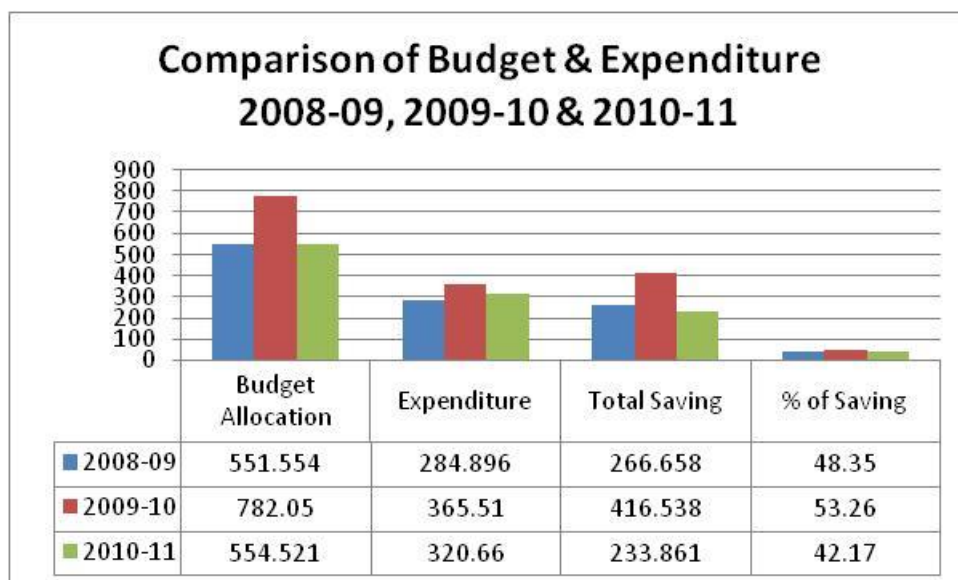
As per the budget books the expenditure relating to TMAs in District Layyah was Rs971.067 million against original budget of Rs1,888.127 million. There was a saving of Rs917.059 million for which the reasons should be explained by the PAO, Tehsil Nazims and management of TMAs.

(Amount in Rs)



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

(Rs in million)



There was overall saving in the budget allocations for the financial years 2008-09, 2009-10 and 2010-11 as follows:

(Rs. in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-09	551.554	284.896	266.658	48.35
2009-10	782.05	365.51	416.538	53.26
2010-11	554.521	320.66	233.861	42.17

The justification of saving when the development schemes have remained incomplete is required to be provided/ explained by PAO and TMO concerned.

AUDIT PARAS

1.2 Tehsil Municipal Administration Layyah

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record of CCBs – Rs4.542 million

According to Section 14(3) of Auditor General of Pakistan Ordinance envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further according to Rule 21 (5) of the Punjab Local Government (CCB) Rules 2003, the CCB shall provide access to all its record to the auditor.

Tehsil Municipal Officer Layyah transferred an amount of Rs4.542 million during 2008-09 to 02 Citizen Community Boards but the relevant record / vouched accounts of same was not produced to audit for verification. As a result audit could not verify the authenticity of above expenditure.

Owing to non production of record audit could not verify the authenticity of above expenditure.

In response to audit observation management replied that concerned CCBs had been requested for provision of record.

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 25th March, 2010, Tehsil Municipal Officer replied that the notice has been served to the CCBs concerned for production of record. DAC directed to produce the record within one month for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility for non production of record and disciplinary action in terms of Clause 14(3) of AGP's Ordinance under intimation to Audit.

[AIR Para 9-2008-09]

1.2.2 Non Compliance of Rules

1.2.2.1 Non Utilization of CCB Fund - Rs87.114 million

As per Government of The Punjab Local Government and Community Development Department Lahore letter No.SO.D-III(LF) 3-1/2006 dated 04-01-2006, efforts should be made to expedite utilization of 25% development budget earmarked for the Citizen Community Boards.

Tehsil Municipal Officer did not make any efforts to expedite utilization of development budget earmarked for CCB. The funds to the extent of Rs.87.114 million were shown unspent balance allocated for CCB during the financial year 2001-02 to 2010-11.

(Amount in Rupees)			
Period	Funds allocated	Released	Balance
2001-2002 to 2009-2010	62,204,000	680,000	61,524,000
2010-11	56,735,000	31,144,821	25,590,179
Total	118,939,000	31,824,821	87,114,179

Audit was of the view that government instructions were not followed which shows the slackness on the part of the TMA.

Non utilization of CCB funds public deprived of the facilities.

The matter was reported to TMO in February, 2012. In DAC meeting held on 21.03.2012, Tehsil Municipal Officer replied that the effective measure have been taken for utilization of CCBs in best interest of public. The reply was not tenable that no amount was utilized against CCB fund.DAC directed for fixing of responsibility on the person concerned for non utilization of CCB funds. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for non utilization of funds in the public interest.

[AIR Para 21-2010-11]

1.2.2.2 Execution of Works without Detailed Measurements - Rs61.114 million

According to Para 4.5 of B&R Code, no payment should be made without proper recording measurement in the measurement book. Further as per Rule 60 of PLG TMA (Works) Rules 2003, full particulars of the work executed shall be given in the measurement book, which shall include the work being readily identified and the measurement being checked

Tehsil Municipal Officer paid an amount of Rs50.032 million to contractors against the construction works. The measurements were recorded without mentioning running distance due to which the authenticity of measurements could not be admitted and chances of overpayment could not be ruled out because single road was splitted into various works. The start and end point of each work was not clearly mentioned.

(Rupees in million)		
Year	Name of Scheme	Amount
2008-09	Construction works (Annexure-C)	50.032
2009-10	Construction of sewerage scheme for Mohalla Hafiz Abad and TDA colony Layyah	11.082
Total		61.114

The matter was reported to Tehsil Municipal Officer in February, 2010 and February, 2011. In DAC meeting held on 25.03.2010, Tehsil Municipal Officer replied that measurement was done by the sub-engineers and checked by the TO (I&S). DAC directed to conduct an enquiry to find out the reason for not making the measurements on prescribed procedure. In DAC meeting held on 09.03.2011, Tehsil Municipal Officer replied that the all the items were recorded in measurement books. The reply was not accepted as no supporting record was provided. DAC directed to produce the measurement book for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for making the payment without detailed measurement besides an enquiry to find out the authenticity of work done under intimation to Audit.

[AIRs Para 1-2008-09, Para 7-2009-10]

1.2.2.3 Unauthorized Delay in Finalization of Schemes - Rs54.927 million

According to Rule 59 of PLG TMA (Works) Rules 2003, as soon as a work is completed it shall be inspected and measured by the officer of the Tehsil / Town Municipal Administration in charge of the work with in ten days from the date of completion.

Tehsil Municipal Officer Layyah made payments of final bills amounting to Rs54.927 million during 2008-09 for three development schemes but final bills were submitted after lapse of several months instead within ten days of completion of work in violation of above rule. The unjustified delay in submission of final bills renders the doubtful completion date of the said schemes and undue favor to contractors as detailed below.

(Rupees in million)				
Groups of Tied Grants	Date of Start	Date of completion	Record entry of final bill	Expenditure
Group-1	07.10.06	07.03.08	09.07.08	13.108
Group-3		20.03.08	15.07.08	13.972
Group-5		13.04.09	05.08.09	9.723
Group-8		28.01.08	02.09.08	8.558
Group-9		07.07.09	Nil	9.566
Total				54.927

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 25th March, 2010, Tehsil Municipal Officer replied that the schemes could not be completed due to delay in some installations. DAC directed to conduct an enquiry to find out the actual reason for delay. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility against the officer concerned for violating the rule.

[AIR Para 2-2008-09]

1.2.2.4 Non Completion of Development Schemes - Rs23.500 million

According to Rule 42 (1)(2) of the PDG & TMA (Budget) Rules, 2003, as far as possible development projects shall be completed within the financial year. In exceptional circumstances a project may be phased over two financial years.

Tehsil Municipal Officer could not execute 42 No. development schemes valuing Rs23.500 million during the financial years 2008-2009 and 2009-2010. The works were awarded to the contractors at the start of each financial year but neither the said works were started by the contractors within the due period nor efforts were made to complete the works within stipulated / extended period as detailed below. All the schemes were still in progress till 31.01.2011.

(Rs in million)		
Financial Year	No. of Schemes Not completed	Cost of Schemes
2008-09	24	10.200
2009-10	18	13.300
Total	42	23.500

Non completion of development schemes within due time resulted in unauthorized execution of development schemes beyond one year.

The matter was reported to the TMO during February, 2011. In DAC meeting held on 09.03.2011, Tehsil Municipal Officer replied that now fresh approval of the Council has been accorded by the Administrator. The reply was not tenable as it was in contravention to rules and Administrator cannot assume the role of a Council. DAC directed to regularize the expenditure incurred against said schemes from the competent authority. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility on officer concerned for non executing the development schemes within time besides regularization of expenditure from the competent authority.

[AIR Para 9-2009-10]

1.2.2.5 Unauthorized Payment to CCBs Rs18.132 million

According to Rule 16 (2) of Punjab Local Government (Citizen Community Boards) Rules 2003, a CCB shall open separate accounts for each project.

Tehsil Municipal Officer approved the following schemes and released the funds amounting to Rs18.132 million to different CCBs for their projects, whereas CCBs concerned have not opened separate bank account for each project which resulted into irregular release of funds.

(Rs in million)

Name of CCB	Name of Scheme	Estimated cost	Payment To Date	Account No.
Khan CCB	Construction soling ,M/R Khokhar Wala to Basti Ratera Dhunday wala	4.970	3.578	103943-0 UBL Layyah
Khan CCB	construction of soling nali drange basti manchara mohana to UC lohanch nasheeb	3.000	0.894	103943-0 UBL Layyah
Malik CCB	Construction of soling M/R Qasai wala to Mian Ranjha	4.500	1.57	1020 NBP Kot Sultan
Malik CCB	Construction of soling M/R Mouza Sohia Chak No.171 TDA	4.500	1.352	1020 NBP Kot Sultan
Malik CCB	Construction of Soling M/R Khril Azeem to Govt. Middle School Ibraheem Numberdar Wala	2.500	1.064	1020 NBP Kot Sultan
Azmat CCB	Construction of soling M/R chak no.161-B to Khril Azeem	4.500	1.720	5220-3 HBL Kot Sultan
Azmat CCB	Construction of soling M/R chak no.162 TDA to Mian bahadur Road	4.500	1.703	5220-3 HBL Kot Sultan
Azmat CCB	Construction of soling M/R Kalay wala to Layyah Minor	2.750	1.015	5220-3 HBL Kot Sultan
Bukhari CCB	Construction of soling M/Rchak no.360 TDA to Chak No.381 TDA	4.900	3.836	6976 BOP Layyah
Bukhari CCB	Construction of Soling M/R Basti karbala to chak no.139 TDA	4.375	1.400	6976 BOP Layyah
Total		40.495	18.132	

Audit was of the view that due to non opening of account for each project of CCB leads to increase in chances for fraud and misappropriation

Due to non opening of account of each projects, government instruction were ruled out.

The matter was reported to TMO in February, 2012. In DAC meeting held on 21.03.2012, Tehsil Municipal Officer replied that necessary direction has been made to concern for compliance. DAC directed to regularize the expenditure from the competent authority. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibilities on the officer concerned besides regularization of the expenditure.

[AIR Para 8-2010-11]

1.2.2.6 Unauthorized Award of Work by Splitting the Scheme - Rs7.600 million

As per Para 15,16 PLGO works Rules 2003, Powers regarding administrative approvals were delegated to development committees as mentioned below.

Tehsil Municipal Development Committee	Schemes up to 5 millions
District Development Committee	Schemes up to 20 millions
Government	Schemes more than 20 millions

According to Rule 15.2 (c) of Punjab Financial Rules, Vol-I, expenditure should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Tehsil Municipal Officer technically split a scheme valuing Rs3.60 million “Construction of Nala, Tuff Tile main Sadar bazaar Layyah” into three parts during 2008-09 and split one development schemes valuing Rs.4.00 million into two small schemes during 2009-10 to avoid the sanction of the higher authority as detailed below.

(Rupees in million)		
Year	Name of Scheme	Estimated Cost
2008-09	Const: of Nala, Tuff Tile Main Sadar Bazar Layyah. (Part-I).	1.200
	Const: of Nala, Tuff Tile Main Sadar Bazar Layyah. (Part-II).	1.200
	Const: of Nala, Tuff Tile Main Sadar Bazar Layyah. (Part-III).	1.200
2009-10	Construction and repair of general bus stand	2.000
	Construction and repair of general bus stand	2.000
Total		7.600

The matter was reported to Tehsil Municipal Officer in February, 2010 and February, 2011. In DAC meeting held on 25.03.2010, Tehsil Municipal Officer replied that the funds were provided from Punjab Development Programme and schemes were proposed by the MPA. In DAC meeting held on 09.03.2011, Tehsil Municipal Officer replied that the work on the scheme was in progress which was administratively approved by the Tehsil Development Committee. DAC directed to get the expenditure regularized from competent forum. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for non complying with the standing rules, besides regularization of the expenditure from competent authority under intimation to Audit.

[AIRs Para 11-2008-09, Para 4-2009-10]

1.2.2.7 Non Recovery of Government Dues - Rs4.696 million

According to Rule 76 (1) of the PDG and 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 Local Government Fund under proper receipt head.

Tehsil Municipal Officer did not recover outstanding revenue of water rate charges and rent of shops during 2009-10 and 2010-11 amounting to Rs4.696 million as detailed below. Neither serious effort was made nor any action was taken against defaulting persons.

(Amount in Rs)		
Year	Description	Amount
2009-10	Water charges	654,312
	Rent of shops	2,069,190
2010-11	Rent of shops	1,919,432
	Water charges	52,710
Total		4,695,644

Audit held that timely action was not taken for recovery of outstanding revenue.

Non recovery of outstanding revenue caused a loss to public exchequer.

The matter was reported to the TMO during February, 2011 and February, 2012. In DAC meeting held on 09.03.2011& 21.03.2012 Tehsil Municipal Officer replied that efforts are being made to collect the amount through Special Magistrate Layyah. However, audit stressed early recovery of government dues. DAC directed to materials the recovery from the defaulter without further delay. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for non recovery of outstanding revenue from the tenants and water users besides recovery of said amount.

[AIRs Para 6-2009-10, Para 3-2010-11]

1.2.2.8 Government Procurement in Violation of Punjab Procurement Rules- Rs2.399 million

According to Punjab Procurement Rule-9 and 4, a procuring agency shall announce in an appropriate manner all proposed procurements of each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirement, thus determined would be advertised in advance on the PPRA's website as well as on the website of procuring agency if any and object of procurement brings value for money to the agency and procurement process is efficient and economical.

Tehsil Municipal Officer purchased following store items valuing Rs2.399 million during 2010-11. The purchases were made without advertising on PPRA website. In the absence of open tendering on website, the purchases could not be considered efficient and economical.

(Amount in Rupees)			
T. No & Date	Description	Agency	Amount
828-25.10.2010	Purchase of Delta Methrine 624 Liter	Pakistan insecticides Chemical Co. Near new campus Lahore	521,403
1673-4.2.2011	Purchase of electric material	Dawn Construction co. and general Order Supplier	273000
1962-15.3.2011	Purchase of electric material	Muhammad Irshad	267944
1673-4.2.2011	Purchase of electric material	Dawn Construction co. and general Order Supplier	273,000
1962-15.3.2011	Purchase of electric material	Muhammad Irshad	267,944
3229-30.6.2011	Tank 5000 Liter	Dawn Construction co. and general Order Supplier	796,000
Total			2,399,291

Audit was of the view that due to negligence, the Punjab Procurement Rules were not observed.

Audit held that appropriateness of rates could not be ascertained without fair competition.

The matter was reported to TMO in February, 2012. In DAC meeting held on 21.03.2012, Tehsil Municipal Officer replied that necessary steps will be taken at the time of next purchase. The reply was not tenable. DAC directed to regularize the expenditure from the competent authority. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility for incurrence of expenditure without observing PPRA Rules besides regularization of expenditure.

[AIR Para: 11-2010-11]

1.2.2.9 Unjustified Measurements of Work Done- Rs1.881 million

According to Paragraph 4.5, 4.7 of B & R Code, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards copying them into measurement book is strictly prohibited. No payment should be made without detail measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check.

Tehsil Municipal Officer paid Rs1.881 million against the work “Construction and repair of Chowbara Road to Fazal Hussain Khokhar Park.” during 2009-10. Overall combined quantities of sub-base, base and TST were measured instead of detailed measurement of each activity against the above instructions as detailed below. The payments without detailed measurements against three items was unjustified

(Rs in million)		
Item	Quantity	Amount
Sub base	7,154 cft	0.331
Base	18,807 cft	0.650
TST	35,421 sft	0.898
Total		1.881

The incurrence of expenditure without detailed measurement was unauthorized and shows poor financial management.

The matter was reported to the TMO during February, 2011. In DAC meeting held on 09.03.2011, Tehsil Municipal Officer replied that the overall measurements were recorded to avoid overpayments. The reply was not conversant with rule. DAC directed to regularize the expenditure from the competent authority. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for making overall measurements besides the regularization of the expenditure from the competent authority.

[AIR Para 1-2009-10]

1.2.2.10 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs1.878 million

According to Government of Punjab Finance Department letter No. FD.SO (GOOD)44-4/2010 dated 09.08.2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Tehsil Municipal Officer paid Rs1.878 million on account of pay of contingent paid employees during 2010-11, without approval of Finance Department in violation of above rule as detailed below:

(Amount in Rupees)	
Month	Amount Paid
July 2010	123,697
August 2010	141,087
September 2010	130,407
October 2010	119,184
November 2010	514,375
December 2010	126,031
January 2011	111,534
February 2011	116,052
March 2011	90,957
April 2011	117,673
May 2011	146,766
June 2011	139,774
Total	1,877,537

Due to negligence, the recruitment of contingent paid staff was made without approval of Finance Department.

The expenditure against pay of contingent paid staff without prior approval of Finance Department was unauthorized.

The matter was reported to TMO in February, 2012. In DAC meeting held on 21.03.2012, Tehsil Municipal Officer replied that contingent staff was hired on emergency basis. The reply was not tenable as no supported document/evidence were provided for emergency. DAC directed to regularize the expenditure from the competent authority. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility on officer concerned for appointing contingent paid staff without approval of Finance Department besides regularization of expenditure from the competent authority.

[AIR Para 12-2010-11]

1.2.2.11 Unjustified Mode of Measurement of Work Done – Rs1.550 million

According to B & R Code Paragraph 4.5, 4.7, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards copying them into measurement book is strictly prohibited. No payment should be made without detail measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check.

Tehsil Municipal Officer paid Rs1.550 million to contractor on development scheme during 2009-10. The quantities of base were measured in Sft instead of Cft while the Triple Surface Treatment was measured in Cft instead of Sft i.e multiplying the base quantity with factor “3” as per detail given below.

(Amount in Rs)

Item	Quantity	Rate of payment	Amount
Base	18,807 cft	3461.07% cft	650,923
TST	35421 sft	2537.02% sft	898,637
Total			1,549,560

Audit observed that unjustified measurements were recorded without observing the codal formalities and proper mode of measurement.

The matter was reported to the TMO during February, 2011. In DAC meeting held on 09.03.2011, Tehsil Municipal Officer replied that due to mistake of Sub-Engineer who simply converted the quantity of sft to cft by multiplying it by 1/3. Reply of the department was not accepted as there was no provision of mistake in the rules. DAC directed to regularize the expenditure from the competent authority. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for making vague mode of measurement besides regularization of expenditure.

[AIR Para 2-2009-10]

1.2.2.12 Unauthorized execution of Works after Lapse of Estimates - Rs1.096 million

According to Para 19 of TMA (Works) Rules 2003, an estimate of development work lapses after a period of three years.

Tehsil Municipal Officer incurred an expenditure of Rs1.096 million during 2009-10 against the schemes which were technically sanctioned during the financial year 2005-06 and 2006-07. The technically sanctioned estimates of the said schemes were lapsed as detailed below:

(Amount in Rs)				
Year	Scheme	Completion date as per Agreement	Approved cost	Expenditure
2009-10	Construction of drain, soling Mohalla Hussain Abad	24.09.06	200,000	105,100
	Construction of green belt, bar main Chowk Azam city	30.06.05	100,000	46,180
	Providing and fixing Janglla of Plantation Layyah Chowk Azam	30.06.05	200,000	25,000
	Construction of metalled road Chack 357/TDA	31.12.07	500,000	335,227
	Construction of metalled road Gujar more to Chak 424 TDA	31.10.07	500,000	330,500
	Construction of metalled road Sardar Kabraria to Azam Jamia Masjid	30.09.07	200,000	89,000
	Drain soling Mohalla Ashraf Kaloo	30.11.07	100,000	73,700
	Concrete flooring street Bashir Thandar	30.11.07	200,000	91,583
	Total	-	2,000,000	1,096,290

Audit held that the expenditure incurred against lapsed estimate was unauthorized.

The matter was reported to the TMO during February, 2011. In DAC meeting held on 09.03.2011, Tehsil Municipal Officer replied that Administrator

has allowed the extension besides penalty on the contractor. The reply was not conversant with rule as the technical sanction of the schemes had lapsed..DAC directed to regularize the expenditure from the competent authority. No further progress was intimated by the department till the finalization of this Report.

Audit recommends fixing of responsibility and disciplinary action against the officer concerned for making payment against lapsed schemes besides regularized the expenditure from competent authority.

[AIRs Para 10-2009-10]

1.3 Tehsil Municipal Administration Karor

1.3.1 Non Production of Record

1.3.1.1 Non Production of Record of CCBs – Rs1.933 million

According to Section 14(3) of Auditor General of Pakistan Ordinance envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further according to Rule 21 (5) of the Punjab Local Government (CCB) Rules 2003, the CCB shall provide access to all its record to the auditor.

Tehsil Municipal Officer transferred an amount of Rs1.933 million to Progressive CCB on 17.12.2009. The relevant record i.e., estimates, progress report, completion certificate and vouched accounts of the schemes was not produced to audit in violation of the above rule.

Owing to non production of record audit could not verify the authenticity of above expenditure.

Tehsil Municipal Officer did not respond to the audit observation.

The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility for non production of record and disciplinary action in terms of Section 14(3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

[AIR Para 12-2009-10]

1.3.2 Non Compliance of Rules

1.3.2.1 Unauthorized Splitting of Schemes - Rs21.760 million

According to Para 2.70 of B&R Code and vide Finance Deptt. Letter No.FD(D-11)10(3)90 Dated 27th June 1991, the splitting will have to be got approved from the Chief Engineer. Further, according to Rule 15.2 (c) of Punjab Financial Rules, Vol-I, expenditure should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Tehsil Municipal Officer split the scheme Rehabilitation of Metal Road in Karor City into 13 small schemes valuing Rs. 21.760 million during 2009-10 without approval of the Chief Engineer. Single PC-I and rough cost estimate was got approved from District Development Committee. Instead of calling single tender of one scheme, 13 no. small schemes were advertised as detailed below:

(Amount in Rs)

Sr. No.	Scheme	Value
1.	Construction / Repair of metalled road Aadi Kumharan to Marhan wali	2,774,000
2.	Construction / Repair of metalled road Wara road to Marhan wali	1,941,000
3.	Construction / Repair of metalled road Railway station to house Tariq Munir	4,883,000
4.	Construction / Repair of metalled road By Pass Karamat road to Railway Phattak	2,780,000
5.	Construction of metalled road Basti Inayat	4,404,900
6.	Construction / Repair of metalled road Fateh Pur Karor road railway phaatak to railway station	311,000
7.	Construction / Repair of metalled road Karor by pass road to Agriculture form	576,000
8.	Construction / Repair of metalled road Committee chowk to Masjid Kumharan wali	680,000
9.	Construction / Repair of metalled road Layya Karor road to Imam bargah balochan wala	1,030,000
10.	Construction / Repair of metalled road Basra chowk to Tawar road	612,000
11.	Construction / Repair of metalled road Committee Chowk Darbar Hazrat Laal Easan	791,000
12.	Construction / Repair of metalled road Imam bargah baab Raza	423,000
13.	Construction / Repair of metalled road Chandi more Karor	554,000
Total		21,759,900

Audit was of the view that development scheme was split up without approval of the competent authority which resulted in unauthorized expenditure.

Tehsil Municipal Officer did not respond to the audit observation.

The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for non complying with the standing rules and instructions besides regularization of the expenditure from competent authority.

[AIR Para 2-2009-10]

1.3.2.2 Unauthorized Execution of Development Schemes - Rs10.056 million

According to Rule 42 (1)(2) of the PDG & TMA (Budget) Rules 2003, as far as possible development projects shall be completed within the financial year. In exceptional circumstances a project may be phased over two financial years.

Tehsil Municipal Officer could not execute 08 No. development schemes valuing Rs10.056 million within the financial years 2008-2009. The works were awarded to the contractors during 2008-09 but neither the said works were started by the contractors within the due period nor efforts were made to complete the works within stipulated / extended period as detailed below. All the schemes were still in progress till 31-01-11 i-e 2010-11.

(Rs in Million)		
Sr. No.	Scheme	Amount
1.	Metalled Road Railway station to House Tariq Munir	4.883
2.	Repair & Construction of metalled road Imam Bargah Karor	0.423
3.	Construction of Fire Bregade office	0.650
4.	Soling Mauza Khokhar	1.000
5.	Soling Mauza Shin wala basti Noon	0.900
6.	Soling Chack 84T	0.400
7.	Culverts Rajbah Moharan	0.300
8.	Repair & Construction of water supply ward 1-13	1.500
Total		10.056

Non completion of development schemes within due time resulted in unauthorized execution of development schemes.

Tehsil Municipal Officer did not respond to the audit observation.

The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on officer concerned for non execution of the development schemes within time besides regularization of expenditure from the competent authority.

[AIR Para 14-2009-10]

1.3.2.3 Execution of Works without Detailed Measurements Rs5.714 million

According to Para 4.5 of B&R Code, no payment should be made without recording measurement in the measurement book. Further as per Rule 60 of PLG TMA (Works) Rules 2003, full particulars of the work executed shall be given in the measurement book, which shall include the work being readily identified and the measurement being checked

Tehsil Municipal Officer Karor paid Rs5.714 million to contractors against the works as detailed below. The measurements were recorded without mentioning running distance due to which the authenticity of measurements could not be admitted and chances of overpayment could not be ruled out because single road was splitted into various works. The start and end point of each work was not clearly mentioned.

(Rupees in million)					
Work	Start date	Completion date	Final bill	Reference	Expenditure
M/R Kalma Chowk to Tibi Imam	03.12.2007	21.12.2008	27.06. 2009	M.B.1620 Page 27-33	2.621
M/R Basti Abdul waheed to Chack 228	31.12.2007	18.12. 2008	25.03. 2009	M.B.1620 Page 21-26	1.748
PCC Flooring / Nala Madrasa Bab-ul-Raza	03.12.2007	31.12. 2008	30.10. 2009	M.B.29692 Page 69-74	1.345
Total					5.714

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that measurement was recorded by the sub engineers and checked by the TO (I&S). DAC directed to conduct an enquiry to find out the reason for not recording detailed measurements. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for making the payment without detailed measurements besides an enquiry to find out the authenticity of work done under intimation to audit.

[AIR Para: 3-2008-09]

1.3.2.4 Unjustified Delay in Finalization of Schemes - Rs4.369 million

According to Para 59 of PLG TMA Works Rules 2003, as soon as a work has been completed it shall be inspected and measured by the officer of the Tehsil / Town Municipal Administration in charge of the work with in ten days from the date of completion.

Tehsil Municipal Officer Karor made payments of final bills amounting to Rs4.369 million during 2008-09 against two development schemes, but final bills were submitted after lapse of several months instead within ten days of completion of work in violation of above rule. The unjustified delay in submission of final bills renders the doubtful completion date of the said schemes and undue favor to contractors.

(Rupees in million)					
Work	Date of start	Date of completion	Date of Final bill	Reference	Expenditure
M/R Kalma Chowk to Tibi Imam	03.12. 2007	21.12. 2008	27.06. 2009	M.B.1620 Page 27-33	2.621
M/R Basti Abdul waheed to Chak 228	31.12. 2007	18.12. 2008	25.03. 2009	M.B.1620 Page 21-26	1.748
Total					4.369

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that the schemes could not be completed due to delay in laying of cables by the PTCL department. DAC directed to conduct an enquiry to find out the actual reason for

delay. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned.

[AIR Para 1-2008-09]

1.3.2.5 Doubtful Consumption of Store Items without Approved Indents and Acknowledgements - Rs3.347 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Tehsil Municipal Officer Karor incurred an expenditure of Rs3.347million during 2008-09 and 2009-10 on account of purchase of electric material, sewing machines and reinforcement concrete cement pipe. The consumption record of electric material and RCC pipe along with requisitions of the public demanding installation at different spots and distribution record of sewing machine along with distribution criteria was not available as detailed below.

(Amount in Rupees)

Year	Date of purchase	Items	Amount
2008-09	08-2008	Electric material	1,483,500
	08-2008	Sewing Machines	593,300
2009-10	10.12.2009	RCC Pipe	681,000
	14.11.2009	Electric Material	250,035
	16.12.2009	-do-	339,050
Total			3,346,885

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that the

stock register showing the consumption is available for verification. DAC directed to provide all the relevant records in support of the consumption. The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for consuming the stocks without demand and codal formalities.

[AIR Paras 2, 6-2008-09, Para 11-2009-10]

1.3.2.6 Unjustified Expenditure against Fair and Exhibition - Rs2.286 million

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

Tehsil Municipal Officer incurred an expenditure of Rs2.286 million during 2008-09 and 2009-10 on occasions of Mela at Darbar Laal Esan and Mohram-ul-Haraam on the basis of quotations instead of calling tenders, as detailed below. Further, said Darbar falls under the jurisdiction of Punjab Auqaf Department. As income of the said Darbar is collected by the Auqaf Department, the expenditure incurred against these fairs should also be shared by the said department

(Amount in Rupees)			
Year	Date of payment	Items	Amount
2008-09	02.09.2008	Tent service	692,000
	04.05.2008	Lighting system	276,600
	09.09.2008	Sound lighting	344,000
	September 2009	Sound lighting	175,000
	February 2009	Sound lighting	292,000
2009-10	17.12.09	Lighting	137,500
	17.12.09	Tent service	368,500
Total			2,285,600

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that it

was responsibility of TMA to provide the facilities to the visitors, therefore the expenditure was incurred to facilitate the public. The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. DAC directed to provide the detailed record concerning jurisdiction of TMA and Auqaf Department. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixation of responsibility on the officer concerned besides probe further into the matter under intimation to audit.

[AIR Para: 9-2008-09, Para 9-2009-10]

1.3.2.7 Unauthorized Expenditure on Works – Rs2.100 million

According to Section 88 (f) of PLGO 2001, construction and maintenance of culverts is the responsibility of Union Administration.

Tehsil Municipal Officer incurred an expenditure of Rs2.100 million up to June 2010 on the construction of culverts beyond the functions defined for TMAs during 2009-10 as per detail given below:

(Amount in Rs)			
Sr. No.	Scheme	Expenditure up to 30.06.09	Liabilities 2009-10
1.	Construction of culverts Halqa Tehsil Council	249,000	51,000
2.	Construction of culverts demarcation of Dr. Asamatullah Khan	194,000	6,000
3.	Construction of culverts demarcation of Allah Nawaz Khan	39,000	61,000
4.	Construction of culverts demarcation of Abid Hussain Sahi	690,000	10,000
5.	Construction of culverts 90 ML	250,000	150,000
6.	Construction of culverts demarcation of Nazeeran Bibi	150,000	250,000
Total		1,572,000	528,000

TMA incurred expenditure against the works not falling in its stated function resulting improper utilization of budget.

Management did not offer any comments on the audit observation.

The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para 15-2009-10]

1.3.2.8 Non Recovery of House Building Advances - Rs1.910 million

According to Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

Tehsil Municipal Officer granted house building advances during 2007-08 to 2009-10 to sixty (60) employees. The employees were appointed on the basis of a letter which was later on disowned by the Secretary Local Government fake letter. The house building advance amounting to Rs1.910 million granted to such employees was not recovered. (Annexure-D)

The non recovery of house building advance resulted in loss to TMA.

Management did not offer any comments on the audit observation.

The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends early recovery of HBA from the employees and its deposit in TMA accounts.

[AIR Para 1-2009-10]

1.3.2.9 Unjustified Measurement of Work Done –Rs1.548 million

According to B & R Code Paragraph 4.5, 4.7, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards copying them into measurement book is strictly prohibited. No payment should be made without detail measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check.

Tehsil Municipal Officer executed the work construction of metalled road from “Karamat by pass to railway phatak” valuing Rs1.548 million during the year 2009-10. The record entries in the measurement book showed haphazard execution of job. The work was started with providing and laying base course. The earthwork and sub base was shown executed after base course.

Un-logical recording of work done as shown in the measurement book was unauthorized and shows weak internal controls.

Management did not offer any comments on the audit observation.

The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for unauthorized payments against vague entries besides regularization of expenditure.

[AIR Para 22-2009-10]

1.3.2.10 Refund of Security without Completion of Schemes –Rs1.398 million

According to Rule 63 of the Punjab, Tehsil / Town Municipal Administration (Works) Rules, 2003, where on inspection & measurement, a work is found to be in order, a completion certificate and completion report shall be prepared in the form in use in the C&W Department. Further as per Rule 74 of

above rules the security deposited by the contractor, if any, shall be retained by the Tehsil Accounts Officer for one year after the completion of the work and shall be returned to the contractor on his request.

Tehsil Municipal Officer refunded securities amounting to Rs. 1.398 million to 65 No. contractors during January 2010 against those works which were not completed. Documentary evidence of completion of works like completion reports and certificates were not available on the record. Moreover, the said amount was transferred without approval of Tehsil Nazim.

The unauthorized refund of securities without completion certificate was irregularity.

Management did not offer any comments on the audit observation.

The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for unauthorized payment of securities before completion of development schemes.

[AIR Para 3-2009-10]

1.3.2.11 Unauthorized Retention of GST Deducted at source - Rs1.340 million

According to Government of Pakistan (Revenue Division) CBR (Sales Tax and Federal Excise Wing) letter No. 4/2-STB/207)PT) dated 13.8.2007, Government / Department making purchase of goods liable to sales tax shall withhold sales tax @ 3% of the value of supply while remaining 12% of the sales tax shall be paid to supplier and withheld amount of 3% will be deposited by the government organization/ department itself.

Tehsil Municipal Officer did not credit an amount of Rs1.340 million during 2008-09 and 2009-10, on account of sales tax which was deducted from

various bills of suppliers. The said amount was kept in the TMO's bank account and did not credit to Government treasury.

(Amount in Rs)		
Year	Description	Amount
2008-09	GST deducted at source	930,339
2009-10	-do-	409,926
Total		1,340,265

Audit was of the view that deducted amount of GST which was lying in the TMA account should be deposited into Government treasury.

Owing to non deposit of GST, large amounts of government money remained outside the government account.

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that the GST could not be deposited due to non availability of relevant head of account. The DAC meeting was scheduled on 10.03.2011 but it could not be held. TMO neither submitted any reply nor produced record for verification. DAC directed the TO (F) to contact with Regional Tax Office for guide lines. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for not depositing the sales tax besides disbursement of said amount to the sale tax department under intimation to audit.

[AIR Para 5-2008-09, Para 24-2009-10]

1.4 Tehsil Municipal Administration Chowbara

1.4.1 Non Production of Record

1.4.1.1 Non Production of Record of CCBs – Rs33.708 million

According to Section 14(3) of Auditor General of Pakistan Ordinance envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further according to Rule 21 (5) of the Punjab Local Government (CCB) Rules 2003, the CCB shall provide access to all its record to the auditor.

Tehsil Municipal Officer transferred an amount of Rs33.708 million to CCBs during 2008-09 and 2009-10. The relevant record i.e., estimates, progress report, completion certificate and vouched accounts of the schemes was not produced to audit in violation of the above rule.

(Rs in million)		
Year	Description	Amount
2008-09	CCB Record	7.960
2009-10	CCB Record (Annexure-E)	25.748
Total		33.708

Owing to non production of record audit could not verify the authenticity of above expenditure.

The matter was reported to Tehsil Municipal Officer in February, 2010 and February 2011. In DAC meeting held on 26.03.2010 and 09.03.2011, Tehsil Municipal Officer replied that the notice has been served to the CCBs concerned for production of record. DAC directed to produce the record within one month for verification. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility for non production of record and disciplinary action in terms of Clause 14(3) of AGP's Ordinance under intimation to Audit.

[AIRs Para 12-2008-09, Para 1-2009-10]

1.4.2 Non Compliance of Rules

1.4.2.1 Unauthorized Splitting of Schemes - Rs7.964 million

As per Para 15,16 PLGO Works Rules 2003, Powers regarding administrative approvals were delegated to development committees as mentioned below.

Tehsil Municipal Development Committee Schemes up to 5 millions

District Development Committee Schemes up to 20 millions
 Schemes more than 20 millions

According to Rule 15.2 (c) of Punjab Financial Rules, Vol-I, expenditure should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Tehsil Municipal Officer Chowbara technically sanctioned and awarded sewerage scheme Chowbara city valuing Rs7.964 million during 2008-09 by splitting the scheme into two parts to avoid the sanction by the competent authority as detailed below.

(Rupees in million)	
Name of Scheme	Cost
Sewerage Scheme Chowbara city	4.900
Sewerage Scheme Chowbara city	3.064
Total	7.964

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that the funds were provided from Punjab Development Programme and schemes were proposed by the MPA. DAC directed to get the expenditure regularized from competent forum. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for non complying with the standing rules besides regularization of the expenditure from competent forum under intimation to Audit.

[AIR Para 13-2008-09]

1.4.2.2 Unjustified Delay in Finalization of Schemes - Rs7.935 million

According to Para 59 of PLG TMA (Works) Rules 2003, as soon as a work has been completed it shall be inspected and measured by the officer of the Tehsil / Town Municipal Administration in charge of the work with in ten days from the date of completion.

Tehsil Municipal Officer made payments of Rs7.935 million during 2008-09 for final bills of three development schemes but final bills were submitted after lapse of several months instead of within ten days of completion of work in violation of above rule. The unjustified delay in submission of final bills renders the doubtful completion date of the said schemes and undue favor to contractors.

(Rupees in million)

Work	Date of start	Date of Completion	Final bill	Reference	Expenditure
M/R Kharkin 487 to 122/ML	22.09.2008	2.4.2009	17.08.2009	M.B.3442 Page 57-60	1.999
M/R Tarkoo Kharkin to 125 ML	16.11.2007	30.08.2008	25.03.2009	M.B.3443 Page 51-55	3.936
M/R Chak 369-A to 369 TDA	16.11.2007	15.06.2008	22.07.2008	M.B.3436 Page 97-100	2.000
Total					7.935

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that the schemes could not be completed due to delay in laying telephone cables by the PTCL department. DAC directed to conduct an enquiry to find out the justifiable reason for delay. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for violating the rule.

[AIR Para 4-2008-09]

1.4.2.3 Purchase of Vehicles / Machinery without Proof of Specification - Rs1.648 million

According to Chapter iii Para 5(2) of Purchase Manual, it should be ensured that the specifications given in the indent conform to those prescribed by the departmental or inter departmental committee, as the case may be. Purchase of stores in respect of which specifications have not been given shall only be made after getting specifications approved by the competent standardization committee. In no case procurement shall be made without getting the specifications of the stores vetted / approved by the competent committee.

Tehsil Municipal Officer Chowbara paid an amount of Rs1.648 million during 2008-09 to different suppliers on account of purchase of following vehicle / machinery without specification approved by the competent standardization committee as detailed below.

(Amount in Rupees)		
Date of withdrawal	Item	Amount
09.06.2009	Garbage disposal units and carrier	208,600
27.06.2009	Garbage disposal units and carrier	834,400
	Front blade loader	250,000
	Rare blade	38,500
	Hydraulic Tipping trolley	317,000
Total		1,648,500

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that the purchase was made in emergent situation therefore the codal formalities could not be followed. DAC directed to provide the specification and report of technical inspection committee. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for non observing the rules.

[AIR Para 7-2008-09]

1.4.2.4 Unauthorized Payment without Detailed Measurements - Rs1.124 million

According to paragraph 4.5, 4.7 of B & R Code, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards copying them into measurement book is strictly prohibited. No payment should be made without detail measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check.

Tehsil Municipal Officer made payment of Rs1.124 million for earthwork of “Metal Road Rawinda Road Bhai Wala Bhurlay Wala to Mochi Wala” without any detailed measurement recorded in the measurement book during 2009-10.

The incurrence of expenditure without measurement was unauthorized and shows poor financial management.

The matter was reported to the TMO during February, 2011. In DAC meeting held on 9th March, 2011, Tehsil Municipal Officer replied that all the items were recorded in measurement books. The reply was not accepted as no supporting record was provided. DAC directed to regularize the expenditure from the competent authority. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for unauthorized payments without recording of measurements in measurement book besides regularization of expenditure.

[AIR Para 8-2009-10]

1.4.2.5 Unjustified Transfer of Funds to Ashyana Welfare Society - Rs1.043 million

According to Clause 8 of the MOU between TMA & NGO, as recommended by Government of Punjab vide letter No.PDSSP/Releases/2007 dated 15.09.2008, the TMA was responsible to provide the funds for operational expenditure to the NGO.

Tehsil Municipal Officer transferred Rs1.043 million during 2008-09 to Ashyana Welfare Society for operational expenditure on sewerage within the municipal area. The NGO used the same fund for purchase of 02 garbage disposal units and carriers. The purchase of said unit was against the MOU and government instructions.

The matter was reported to Tehsil Municipal Officer in February, 2010. In DAC meeting held on 26th March, 2010, Tehsil Municipal Officer replied that the purchase was made according to the Government policy. DAC directed to get the matter clarified from LG&CD Department for such expenditure. No further progress was intimated by the Department till the finalization of this Report.

Audit recommends fixing the responsibility on the officer concerned for transferring the amount without observing MOU.

[AIR Para 2-2008-09]

ANNEXURES

Annexure-1**(Amount in Rupees)**

Sr. No.	Formation	Para No.	Title of Para	Amount	Nature of Observation
1.	TMA Layyah 2008-09	3	Non imposition of penalty due to delayed completion of schemes	999,500	Violation of Rule
2.	TMA Layyah 2008-09	4	Doubtful consumption of lighting items without approved indents and acknowledgements	562,654	Violation of Rule
3.	TMA Layyah 2008-09	5	Loss due to over payment to the supplier	150,000	Overpayment
4.	TMA Layyah 2008-09	14	Unauthorized retention of money on account of GST deducted at source	603,774	Violation of Rule
5.	TMA Layyah 2010-11	1	Excess Rate Charged in Carriage of Crushed Stones	222,917	Overpayment
6.	TMA Layyah 2010-11	2	Unjustified Payment of Contractor Profit and Overhead Charges	357,256	Overpayment
7.	TMA Layyah 2010-11	4	Non Recovery of Commercialization Fee from Petrol Pumps / CNG Station	837,000	Recovery
8.	TMA Layyah 2010-11	9	Overpayment on Account of Contractor Profit on Schedule Items	126,101	Overpayment
9.	TMA Layyah 2010-11	19	Non Recovery of Professional Tax	93,000	Recovery
10.	TMA Layyah 2010-11	22	Non Accountal of Stores	88,020	Violation of Rule
11.	TMA Layyah 2010-11	23	Overpayment due to Non Deduction of Surcharge on Income Tax	119,313	Overpayment
12.	TMA Karor 2008-09	4	Non recovery of pending rent of shops and water charges	256,786	Recovery
13.	TMA Karor 2008-09	11	Purchase of detector without proof of specification	186,300	Violation of Rule

14.	TMA Karor 2009-10	4, 5	Unjustified Expenditure on Repair and Maintenance	656,355	Violation of Rule
15.	TMA Karor 2009-10	7	Non recovery of pending rent of shops and water charges	628,948	Recovery
16.	TMA Karor 2009-10	8	Unauthorized Re- appropriation of Funds	800,000	Violation of Rule
17.	TMA Karor 2009-10	18, 19	Unjustified Measurement of Earthwork Resulting in Overpayment	213,553	Violation of Rule
18.	TMA Chowbara 2008-09	9	Unauthorized payment of office rent without assessment certificate	90,000	Violation of Rule
19.	TMA Chowbara 2008-09	14	Unauthorized retention of GST deducted at source	71,898	Violation of Rule
20.	TMA Chowbara 2009-10	3	Unjustified Expenditure on Repair and Maintenance	304,550	Violation of Rule

Annexure -A

MEFDAC PARAS

(Amount in Rupees / Million)

Sr. No.	Name of Formation	A.P No.	Subject	Amount
1.	TMA Layyah 2008-09	6	Unjustified execution of work after lapse of estimates	2.514 million
2.	-do-	8	Non achievements of receipt targets, expected loss	6.228 million
3.	-do-	10	Unauthorized grant of administrative approval	53.463 million
4.	-do-	12	Unjustified payment of carriage	36.000 million
5.	-do-	14	Non credit of deducted sales tax	603,774
6.	TMA Karor 2008-09	12	Non execution of work within time and non forfeiting of earnest money.	63,300
7.	-do-	13	Unadjusted advances	75,000
8.	TMA Chowbara 2008-09	8	Unjustified repair of tractor	74,317
9.	-do-	9	Payment of office rent	90,000
10.	-do-	11	Non achievement of receipt targets	120,000
11.	-do-	14	Non execution of work within time non forfeiting of earnest money	22,300
12.	-do-	15	Less deduction of income tax	12,149
13.	TMA Layyah 2009-10	3	Doubtful Payment of Work Done without mentioning dates on Measurements Record Entries and Billings	4.035 million
14.	-do-	8	Non conducting of post completion evaluation of development schemes	79.298
15.	-do-	11	Non execution of works within time and non forfeiting of earnest money	40,000
16.	-do-	13	Non achievement of receipt targets	4.668 million
17.	-do-	14	Non auction of old material and vehicle	700,000
18.	-do-	15	Non completion of works due to slow progress resulting unspent balance	250.600 million
19.	-do-	19	Non obtaining of sales tax returns	257,582
20.	-do-	21	Stock taking by Nazim	
21.	-do-	22	Unauthorized purchase of vehicle – Rs859,000, Auction of the same resulting into loss.	299,000
22.	-do-	8	Non conducting of post completion evaluation of development schemes	79.298
23.	TMA Karor	6	Non achievements of receipt targets,	2.281

	2009-10		expected loss	Million
24.	-do-	10	Doubtful expenditure for fairs tent age / lighting / sound	126,190
25.	-do-	13	Non conducting of post completion evaluation of development schemes	41,970 Million
26.	-do-	16	Non auction of old material	400,000
27.	-do-	17	Unauthorized Award of Technical Sanction	16,783 Million
28.	-do-	20	Non execution of works within time and non forfeiting of earnest money	88,098
29.	-do-	21	Irregular tendering	41,000 Million
30.	-do-	23	Non auction of old material	56,629
31.	-do-	25	Less collection of renewal fee	58,100
32.	-do-	26	Unauthorized purchase of vehicle– Rs859,000 Auction of the same resulting into loss.	299,000
33.	TMA Chowbara 2009-10	4	Unauthorized payment of office rent without assessment	72,000
34.	-do-	5	Unauthorized retention of GST deducted at source	58,136
35.	-do-	6	Unauthorized purchase of vehicle – Rs859,000, Auction of the same resulting into loss	299,000
36.	-do-	7	Unauthorized award and Execution of work	31.35 million
37.	-do-	9	Unjustified payment against culverts.	348,976
38.	-do-	11	Irregular tendering	33.72 million
39.	-do-	12	Non achievements of receipt targets, expected loss	631,940
40.	-do-	14	Unadjusted advances	30,000
41.	-do-	15	Stock taking by Nazim	
42.	TMA Layyah 2010-11	6	Less recovery of dismantle material	68,955
43.	-do-	7	Carriage charges on schedule items	839,680
44.	-do-	10	Unauthorized allowing of 5% wastages on tuff tiles	123,523
45.	-do-	18	Non conducting of post completion evaluation of development schemes	64.157 Million

Annexure-B

TMA of Layyah District

Budget and Expenditure Statement for Financial Years 2008-2011

**1. TMA, Layyah Budget and Expenditure details
for the FY 2008-09**

(Rs in Million)

Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	67.591	44.971	22.620	33.47	
Non Salary	43.783	23.319	20.464	46.74	
Development	213.300	76.856	136.444	63.97	
Revenue	186.000	211.771	-25.771	-13.86	
Total	510.674	356.917	153.757		
Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	80.191	49.724	30.467	37.99	
Non Salary	135.101	94.683	40.418	29.92	
Development	277.975	67.764	210.211	75.62	
Revenue	138.055	137.805	0.250	0.18	
Total	631.322	349.976	281.346		
Financial Year 2010-2011					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	89.800	68.028	21.772	24.25	
Non Salary	94.059	68.253	25.806	27.44	
Development	370.662	184.379	186.283	50.26	
Revenue	286.405	315.984	-29.579	-10.33	
Total	840.926	636.644	204.282		
2. TMA, Karor Budget and Expenditure details for the FY 2008-09					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	3.273	3.273	0	0.00	
Non Salary	35.677	33.196	2.481	6.95	
Development	72.266	37.182	35.084	48.55	
Revenue	113.974	103.108	10.866	9.53	
Total	225.19	176.759	48.431		

Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	38.160	28.659	9.502	24.90	
Non Salary	25.555	18.450	7.105	27.80	
Development	90.701	30.327	60.374	66.56	
Revenue	1,290.840	1,544.460	-253.620	-19.65	
Total	1,445.256	1,621.896	-176.639		
3. TMA, Chowbara Budget and Expenditure details for the FY 2008-09					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	9.487	6.673	2.814	29.66	
Non Salary	14.000	5.341	8.659	61.85	
Development	92.177	54.085	38.092	41.32	
Revenue	88.200	88.101	0.099	0.11	
Total	203.864	154.2	49.664		
Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	10.504	6.052	4.452	42.39	
Non Salary	15.600	6.679	8.921	57.19	
Development	108.264	63.175	45.089	41.65	
Revenue	87.800	83.230	4.570	5.20	
Total	222.168	159.136	63.032		

Annexure – C
[1.2.2.2]

**DETAIL OF EXECUTION OF WORKS WITHOUT DETAILED
MEASUREMENTS**

(Amount in Rupees)

(Group-1)	A.A.,T.S. (Amount)	Total Expenditure of Group
i. W/I of Dual Carriage Way from Kalma Chowk to Sheikh Zaffar Iqbal	4.996	13,108,251
ii. W/I of Dual Carriage Way from Sheikh Zaffar Iqbal To Jakhar Chowk Layyah	5.00	
iii. W/I of Dual Carriage Way from Jakhar Chowk to TMA Office	3.498	
Group-4)		8,718,484
i. W/I of Dual Carriage Way from TMA Office to G.P.O	4.995	
ii. W/I of Metalled Road from G.P.O to Aslam More	5.00	
(Group-2).		14,233,728
i. Construction of Dual Carriage Way from Aslam More to Eid Gah Chowk	4.999	
ii. Construction of Dual Carriage Way from Eid Gah Chowk to High Way Office	4.995	
iii. Construction of Dual Carriage Way from High Way Office to Sohail Ara Machine	4.995	
(Group-3).		13,972,173
i. Construction of Dual Carriage Way from Sohail Ara Machine to Jafary House,	4.995	
ii. Construction of Dual Carriage Way from Jafary House to 5 Marla Scheme	4.995	
iii. Construction of Dual Carriage Way from 5 Marla Scheme Road to Gulraiz Hotel	4.995	
Total	53.463	50,032,636

Annexure-D**[Para 1.3.2.8]****DETAIL OF NON RECOVERY OF HOUSE
BUILDING ADVANCES**

(Amount in Rs.)

S.No.	Name of employees	Pending House Building Advance
1.	Shahid Hussain Head Fireman	64,500
2.	Aqal Shahbaz Head Fireman	35,000
3.	Muhammad Zafar Azam Driver	57,000
4.	Ijaz Ahmad Driver	35,000
5.	Muhammad Ishaq Driver	26,000
6.	Ghulam Fareed Fireman	67,000
7.	Amar Hussain Fireman	57,000
8.	Pir Bux Fireman	67,500
9.	Qamar Abbas Fireman	70,500
10.	Ghulam Nabi Fireman	65,000
11.	Ijaz Hussain Fireman	25,000
12.	Ghulam Yaseen Fireman	26,000
13.	Muhammad Ramzan Fireman	24,500
14.	Amanat Ali Fireman	58,000
15.	Atta Ullah Fireman	37,700
16.	Muhammad Nadeem Fireman	37,500
17.	Muhammad Taruqe Fireman	47,000
18.	Muhammad Awaid Fireman	64,500
19.	Nisar Ahmad Fireman	35,500
20.	Zafar Abbas Sweeper	35,000
21.	Muhammad Ramzan Jani Foreman	36,000
22.	Jamshed Iqbal	35,000
23.	Muhammad Azam Driver	25,000
24.	Liaqat Ali Driver	15,000
25.	Safdar Hussain Shah S/Worker	25,500
26.	Abid Maqsood S/Worker	20,500
27.	Zulfiqar Ali S/Worker	45,000
28.	Qasir Abbas S/Worker	25,000
29.	Muhammad Itaf S/Worker	5,500
30.	Allah Ditta S/Worker	11,000
31.	Muhammad Akram Bhatti	25,000
32.	Ghulam Saddique S/Worker	21,000
33.	Pervaiz Iqbal S/Worker	31,000
34.	Qamar Abbas Driver	25,000
35.	Niaz Hussain Driver	5,000
36.	Nasir Hussain Sanitary Incharge	5,000
37.	Zahoor Hussain S/Worker	11,000

38.	Muhammad Ishfaq S/Worker	15,000
39.	Waqas Ali S/Worker	15,000
40.	Riaz Ullah S/Worker	20,000
41.	Mujahid Ali S/Worker	10,500
42.	Ghazanfar Ali S/Worker	25,000
43.	Qamar Abbas S/Worker	35,000
44.	Muzaffar Ali S/Worker	25,000
45.	Iqbal Hussain Incharge Sanitation	25,000
46.	Ghulam Ali S/Worker	0
47.	Shah Nawaz S/Worker	35,000
48.	Mukhtar Hussain Driver	37,500
49.	Saeed Ahmad Incharge Sanitation	47,500
50.	Khalid Mehraj S/Worker	25,000
51.	Allah Wasaia S/Worker	0
52.	Ijaz Hussain S/Worker	35,000
53.	Muhammad Aslam S/Worker	28,000
54.	Riaz Hussain Driver	69,000
55.	Sajjad Hussain Incharge Sanitation	45,000
56.	Qamar Abbas S/Worker	16,000
57.	Zameer Abbas Plant Operator	22,000
58.	Ghulam Naseer Ud Din Plant Chowkidar	37,000
59.	Bashir Hussain Incharge Sanitation	10,500
60.	Asghar Hussain Incharge Sanitation	30,500
Total		1,910,200

Annexure-E**[Para 1.4.1.1]****DETAIL OF NON PRODUCTION OF CCBs RECORD**

(Amount in Rs.)

Name of Scheme	Name of CCB	Estimated Cost	Grant released during 2009-10	20% Contractor profit
Construction of metalled road LG Road from Patrolling post kapoori to Chak blochan	Anmol CCB UC Khairay wala	4,900,000	2,352,000	980,000
Construction of metalled road LG Road from Bhulay adda to Riwanda road to Janay wala	Anmol CCB UC Khairay wala	4,930,000	2,366,400	986,000
Construction of metalled road Riwanda road head Varray to Bangla Yasmeen	Anmol CCB UC Khairay wala	4,950,000	2,376,000	990,000
Construction of metalled road Chak 301 to 312 TDA	Al-Habib Chak 301 TDA	4,975,000	2,388,000	995,000
Construction of metalled road Nawan Kot Jamal Chapri Chak 326 TDA to Chak 320 TDA	Al-Habib Chak 301 TDA	4,900,000	2,352,000	980,000
Construction of metalled road Chak 303 TDA to 300 TDA	Al-Habib Chak 301 TDA	4,060,000	1,948,000	812,000
Construction of metalled road Adda Awan abad to Basti Rehmatullah Goraya	Gulf CCB, UC Khairay wala	4,990,000	2,395,200	998,000
Construction of metalled road Exchange Chowbara kanwarfy wala to basti Meerani	Gulf CCB, UC Khairay wala	3,500,000	1,680,000	700,000
Construction of metalled road Chak 477 TDA to 451 TDA	Gulf CCB, UC Khairay wala	3,500,000	1,680,000	700,000
Construction of metalled road Chowbara Nawan Kot to Jand wala	A-One CCB, Chak 298 TDA, UC Aoulakh	4,000,000	1,920,000	800,000
Construction of metalled road Nawan Kot Athara Hazari to Chah Chatray wala	A-One CCB, Chak 298 TDA, UC Aoulakh	4,000,000	1,920,000	800,000
Construction of metalled road Nawan kot Athara Hazari to Riwanda road Khokary wala	A-One CCB, Chak 298 TDA, UC Aoulakh	4,940,000	2,371,200	988,000
Total		53,645,000	25,748,800	10,729,000