



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
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
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 (Regulations)

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 Rajanpur 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 and a 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 Rajanpu for the financial years from 2008-09 to 2010-11 and the findings included in the Audit Report.

Each Tehsil Municipal Administrations in District Rajanpur 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 three TMAs in District Rajanpur mentioned above, for the financial years from 2008-09 to 2010-11, was Rs.776.672 million and expenditure incurred of Rs.265.301 million showing savings of Rs511.371 million in these years. The total Non development Budget for financial years 2008-2011 was Rs801.977 million and expenditure of Rs682.887 million, showing savings of Rs630.461 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 Rajanpur 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 Rs776.672 million, out of which total expenditure was Rs265.301 million. Audit of the development expenditure of Rs177.752 million carried out which was 67% of total expenditure. Audit of Non Development expenditure of Rs682.887 million out of total expenditure of Rs225.353 million for these years were conducted which is 33% of total expenditure. Total overall expenditure of the TMAs of District Rajanpur for the financial years 2008-11 was Rs948.188 million, out of which, overall expenditure of Rs339.432 million was audited which, is 35.80% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipt of TMAs District Rajanpur for the financial years 2008-11 was Rs258.607 million. RDA, D.G.Khan audited receipt of Rs195.607 million which is 76% of the total receipts.

c. Recoveries at the Instance of Audit

Recoveries of Rs28.804 million were pointed out through various audit paras but no recovery was affected 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 02 cases pertaining to Non production of record –Rs15.215 million.¹
- ii. Violation of rules / financial propriety amounting to Rs243.896 million was noted in 13 cases.²
- iii. Non recovery of government dues amounting to Rs28.804 million in 05 cases was noted.³
- iv. Management negligence involving an amount of Rs114.146 million was noted in 03 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

²Para 1.2.2.1, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.3.2.8, 1.4.1.2, 1.4.1.3, 1.4.1.4

³Para 1.2.2.3, 1.2.2.8, 1.2.2.9, 1.3.2.6, 1.3.2.7

⁴Para 1.2.2.2, 1.3.2.1, 1.4.1.1

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. Holding of DAC meetings well in time
- vi. Proper maintenance of accounts and record
- vii. Appropriate actions against officers/officials responsible for negligence in performance of duties and achievement of targets

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	1,578.649
2.	Total formations in audit jurisdiction	03	1,578.649
3.	Total Entities (PAOs) Audited	03	1,578.649
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	28.804
3.	Internal controls	-
4.	Violation of rules	243.896
5.	Others	129.361
Total		402.061

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total
1	Outlays Audited	19.887	224.446	258.607	643.124	1,146.064
2	Amount Placed under Audit Observation / Irregularities of Audit	6.726	174.187	28.804	192.344	402.061
3	Recoveries Pointed out at the instance of Audit	-	-	28.804	-	28.804
4	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

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.	243.896
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	28.804
6.	Non production of record	15.215
7.	Others, including cases of accidents, negligence, non accountal of store etc.	114.146
Total		402.061

Table 5: Cost-Benefit TMAs District Rajanpur

(Rs in million)

Sr. No.	Description	Amount
1.	Outlays Audited (Items 1 Table 3)	1,046.064
2.	Expenditure on Audit	0.800
3.	Recoveries realized at the instance of Audit	0
4.	Cost-Benefit Ratio	0

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

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS DISTRICT RAJANPUR

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:

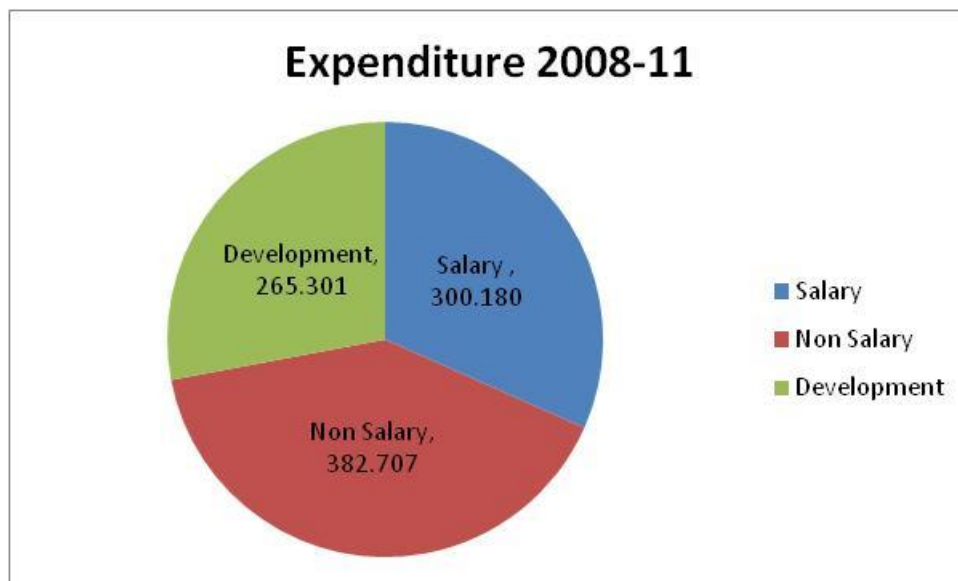
- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties 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.

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

2008-11	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	505.184	300.180	(-)205.004	(-)40.58
Non Salary	296.793	382.707	(+)85.914	(+)28.95
Development	776.672	265.301	(-)511.371	(-)65.84
Total	1578.649	948.188	-630.461	(-)39.93
Revenue	294.614	258.607	-36.007	(-)12.22

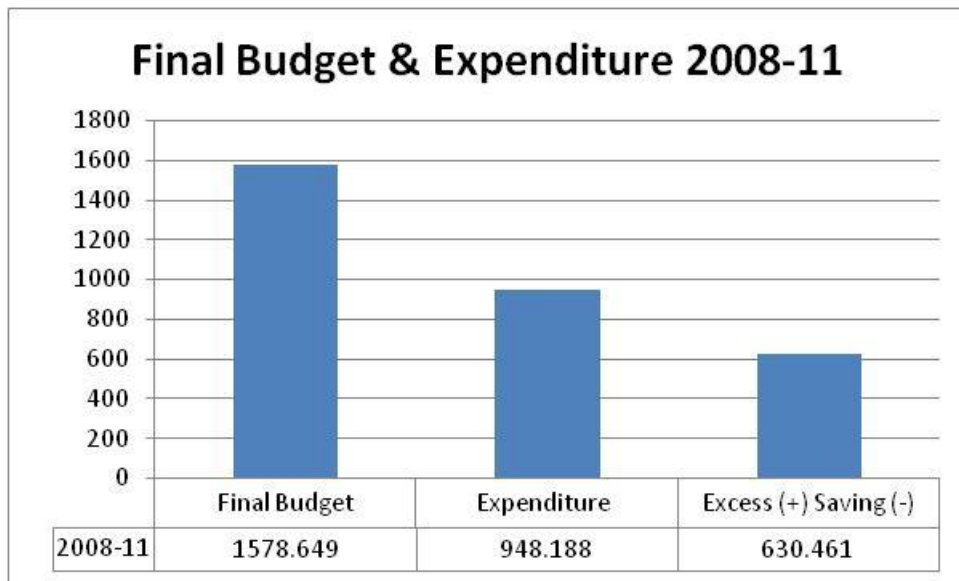
(Rs in million)



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

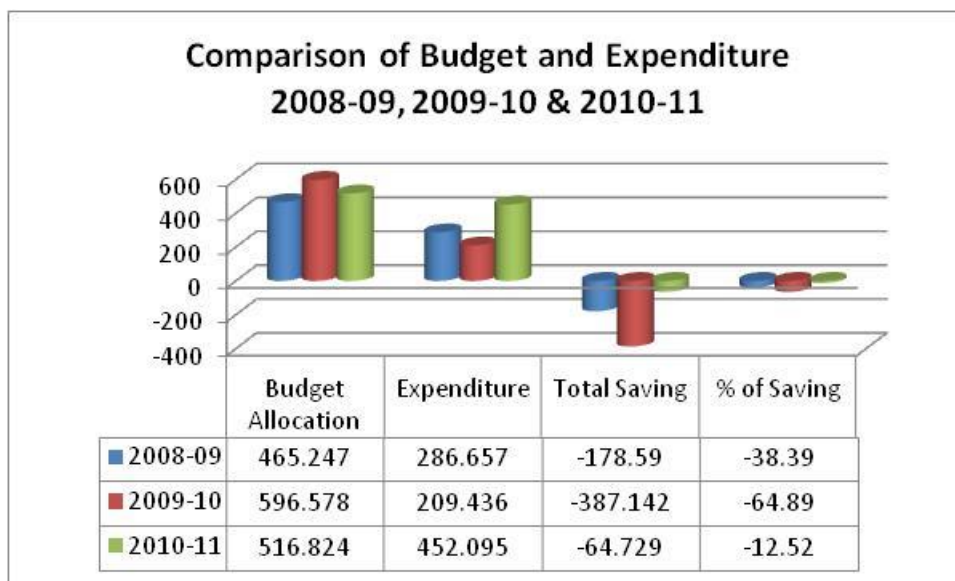
As per the budget books the expenditure relating to TMAs in District Rajanpur was Rs948.188 million against original budget of Rs1,578.64 million. There was a saving of Rs630.461 million for which the reasons should be explained by the PAO, Tehsil Nazims and management of TMAs.

(Rupees in million)



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

(Rupees in million)



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

(Rupees in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-09	465.247	286.657	-178.590	-38.39
2009-10	596.578	209.436	-387.142	-64.89
2010-11	516.824	452.095	-64.729	-12.52

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 Rajanpur

1.2.1 Non Production of Record

1.2.1.1 Non Production of Log Books – Rs1.420 million

According to Rule 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle.

Tehsil Municipal Officer spent Rs1.420 million for the period 01-07-2008 to 30-06-2009 on purchase of POL for the Tractors and Generators used for Disposal Pumps and various vehicles but relevant logbooks and movement register of the same were not produced for audit scrutiny on demand. (Annexure-C)

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

The matter was reported to the TMO during February, 2010. The DAC meeting was scheduled on 25.03.2010 but the TMO neither attended the DAC meeting nor produced any record for verification till May, 2010.

Audit recommends fixing of responsibility on the officer concerned for making the payment without actual consumption of POL besides an enquiry to find out the actuality of expenditure under intimation to Audit.

[AIR Para: 12-2008-09]

1.2.2 Non Compliance of Rules

1.2.2.1 Unauthorized Payment of Work Charge / Contingent Paid Staff – Rs34.866 million

According to Government of Punjab, Finance Department Notification NO.FD.SO(G-I)6-40/2009 Sr. No.vi dated 18.7.2009, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department and Services and General Administration Department to keep the expenditure strictly within the budgetary allocation.

Tehsil Municipal Officer paid Rs34.866 million on account of pay of work charge / contingent paid staff during 2009-10. The staff was recruited with different intervals but approval of Finance Department and S&GAD was not obtained. The year wise detail of payment is given as below:

(Rupees in million)

Year	Description	Amount
2009-10	Contingent paid staff	23.187
2010-11	-do-	11.679
Total		34.866

The recruitment of contingent paid staff without approval of Finance Department and S&GAD and thereafter payment of salaries was irregular.

Management did not offer any comments on the audit observation.

Request for the convening of DAC meeting was made on March 2011 and March, 2012 which could not be held till finalization of this Report.

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

[AIRs Para 2-2009-10, Para 17-2010-11]

1.2.2.2 Non Utilization of CCB Funds - Rs24.080 million

According to Section 98 of the PLGO 2001, in every local area, group of non elected citizens may, through voluntary, proactive and self help initiatives, set up Citizen Community Boards. Such CCBs shall be set up for the purpose of energizing the community for development and improvement in service delivery, development and management of public facilities, identification of development and municipal needs. Further, as per Government of The Punjab Local Government and Community Development Department Lahore letter vide 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 pay any attention towards public motivation for organizing them for the joint cause of community. The budget earmarked for CCB by June, 2009 was piled up to Rs24.080 million. Since devolution, no CCB was registered and worked for the community. It showed that TMA authorities were not interested to provide the benefits of devolution to the populace of the area.

The matter was reported to the TMO during February, 2010. The DAC meeting was scheduled on 25.03.2010 but the TMO neither attended the DAC meeting nor produced any record for verification till May, 2010.

Audit recommends fixing of responsibility on the officer concerned for negligence and explain the justification for non utilization of CCBs fund under intimation to Audit.

[AIR Para 8- 2008-09]

1.2.2.3 Non Recovery of Rent of Shops – Rs12.983 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 rent of shops pertaining to financial years 2008-09, 2009-10 and 2010-11 as detailed below,

(Rupees in Million)

Year	Detail	Amount
2008-09	Rent Shops	3.413
2009-10	Rent Shops	1.693
2010-11	Rent Shops	7.877
Total		12.983

Audit was of the view that due to negligence of the TMA, the government receipts could not be recovered.

Non recovery of rent of shops caused loss to local government.

The matter was reported to TMO in March, 2011 and March 2012. He neither submitted any reply nor the DAC meeting was convened despite written request made vide this office letter No. RDA/DGK/CD-129 dated 06.03.2012.

Audit recommends fixing of responsibility on the officer concerned for Non recovery of outstanding revenue from the tenants besides recovery of said amount.

[AIRs Para 1-2008-09, Paras 5, 10-2009-10 & Para 17-2010-11]

1.2.2.4 Non Payment of Pending Liabilities – Rs7.974 million

According to Rule 73 of TMA (Works) Rules, 2003, payments to contractors shall be made by cheque within thirty days for completion of work. If due to any reason the payment could not be made within thirty days, the reason for such Non payment shall be recorded.

Tehsil Municipal Officer did not pay pending liabilities to the extent of Rs7.974 million against the detailed below works completed so earlier despite Government of Punjab's instructions for payment of those liabilities

communicated vide letter No. SO (TMA-DEV)(LG)8-29/02 (Rajanpur) dated 5th April, 2010. (Annexure-D)

Audit held that the nonpayment of pending claims despite availability of budget for the schemes which had already been completed was unauthorized.

Management stated that the reply would be furnished in due course of time. Reply was found unsatisfactory because no justification of nonpayment was furnished.

Request for the convening of DAC meeting was made on 03.03.2011 which could not be held till finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for withholding the due payments of completed works.

[AIR Para 3-2009-10]

1.2.2.5 Unauthorized Purchase of Machinery and Equipments - Rs2.364 million

According to Para (vii) of Government of Punjab Finance Department letter No. FD.SO (GOOD)44-4/2010 dated 9th August, 2010 “Procurement of items of machinery and equipment including I.T. equipments, printers, fax machine, generator, air conditioner and luxury items shall not be allowed except with the prior concurrence of the Austerity Committee constituted for the said purpose.

Tehsil Municipal Administration incurred an expenditure of Rs2.364 million for purchase of motor cycles and tractor trollies during 2010-11 without approval of the Austerity Committee in violation of above rule. The detail is as below:

(Amount in Rupees)		
Month of Purchase	Items	Amount
June 2011	4 Motorcycle	263,600
	3 Tractor Trollies	2,100,000
Total		2,363,600

Audit was of the view that due to negligence of management, the requisite approval from Austerity Committee was not obtained.

The purchase of machinery and equipment without approval from Austerity Committee was unauthorized.

The matter was reported to TMO in March, 2012. He neither submitted any reply nor the DAC meeting was convened despite written request made vide this office letter No. RDA/DGK/CD-129 dated 06.03.2012.

No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility for incurring the expenditure not allowed, besides regularization of the expenditure.

[AIR Para 3-2010-11]

1.2.2.6 Non Accountal of Stores – Rs2.242 million

According to Rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the 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 giving a certificate that he has actually received the materials and recorded them in his appropriate stock register.

Tehsil Municipal Officer paid Rs2.242 million for purchase of various items during 2008-09 and 2010-11 but the stock entries of the same were not made in the relevant stock/property registers. In absence of the stock entries, the purchases could not be verified. The detail is given below:

(Amount in Rs)

Year	Description	Amount
2008-09	Paid to fresh well, Al-Latif, Fasail Rafiq	91,850
2010-11	Delta Matehrine, Banner for Ramzan Bazar Fazil pur, Sapray for Ramzan Bazar etc.	2,150,373
Total		2,242,223

Audit held that due to mismanagement the quantity and quality of stores was neither ensured nor documented.

Due to non accountal of stores, legitimacy of purchases could not be ascertained.

The matter was reported to TMO in February 2010 and March, 2012. He neither submitted any reply nor the DAC meeting was convened.

Audit recommends fixing of responsibility for non accountal of stores.

[AIR Para 20-2008-09, Para 6-2010-11]

1.2.2.7 Unauthorized Payment of Electricity Charges without Actual Bill - Rs2.185 million

According to Rule 2.20 of Punjab Financial Rule Vol-1, every payment must be supported by a voucher setting forth full and clear particulars of the claim.

Tehsil Municipal Officer paid Rs2.185 million on account of electricity charges during June, 2010 without actual bill issued by the MEPCO. Handwritten bill was attached with the contingent voucher which did not show necessary information such as unit consumed, meter No., site of installation and billing month etc due to which expenditure could not be justified.

Audit was of the view that payment on account of electricity charges without actual units of electricity consumed is tantamount to unjustified expenditures.

Management did not respond to the audit observation.

Request for the convening of DAC meeting was made on 03.03.2011 which could not be held till finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for making payment without details of actual consumption of electricity besides regularization of expenditure from competent authority.

1.2.2.8 Non Recovery of Outstanding Revenue - Rs2.132 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head.

Tehsil Municipal Officer did not recover the outstanding amount of Rs2.132 million pending from 1977-78 to 2007-08. Most of outstanding arrears pertain to Defunct Tehsil Council which was transferred to TMA on devolution. Neither the same could be recovered from the defaulter contractors nor were they black listed. (Annexure-E)

The matter was reported to the TMO during February, 2010. The DAC meeting was scheduled on 25.03.2010 but the TMO neither attended the DAC meeting nor produced any record for verification till May, 2010.

Audit recommends fixing of responsibility on the officer concerned for Non recovery of outstanding revenue from the contractors besides recovery of said amount under intimation to Audit.

1.2.2.9 Non Recovery of Water Rate Charges – Rs1.136 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 water rate charges amounting to Rs1.136 million from water users up to June 2011. No serious efforts were made for the recovery of local government dues. The detail is as below:

(Amount in Rupees)	
CO Unit	Amount
Rajanpur City	874,102
Kot Mithen	261,626
Total	1,135,728

Audit was of the view that due to negligence of the TMA, the government receipts could not be recovered.

Non recovery of water charges caused loss to local government.

The matter was reported to TMO in March, 2012. The TMO neither submitted any reply nor the DAC meeting was convened despite written request made vide this office letter No. RDA/DGK/CD-129 dated 06.03.2012.

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

[AIR Para 9-2010-11]

1.3 Tehsil Municipal Administration Jampur

1.3.1 Non Production of Record

1.3.1.1 Non Production of Record – Rs13.785 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.

Tehsil Municipal Officer incurred expenditure amounting to Rs13.785 million during 2010-11 but vouched accounts of the expenditure i.e. bills, vouchers and sanctions were not produced for audit scrutiny in violation of above rule. The detail is given in Annexure-F.

Audit held that non production of record reflected irresponsible attitude on the part of executives.

Due to non production of record, legitimacy of expenditure could not be ascertained.

The matter was reported to TMO in February, 2012. He neither submitted any reply nor the DAC meeting was convened despite written request made vide this office letter No. RDA/DGK/CD-130 dated 06.03.2012.

Audit recommends fixing of responsibility for non production of record to avoid recurrence of such incidents. Furthermore, management needs to ensure production of record to Audit.

[AIR Para 1-2010-11]

1.3.2 Non Compliance of Rules

1.3.2.1 Non Utilization of CCB Funds – Rs72.966 million

According to Section 98 of the PLGO 2001, in every local area, group of non elected citizens may, through voluntary, proactive and self help initiatives, set up Citizen Community Boards. Such CCBs shall be set up for the purpose of energizing the community for development and improvement in service delivery, development and management of public facilities, identification of development and municipal needs. Further, as per Government of The Punjab Local Government and Community Development Department Lahore letter vide 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 pay any attention towards public motivation for organizing them for the joint cause of community. The budget earmarked for CCB piled up to Rs72.966 million by June, 2009. Since devolution, no CCB was registered and worked for the community. It showed that TMA authorities were not interested to provide the benefits of devolution to the public.

The matter was reported to the TMO during February, 2010. The DAC meeting was scheduled on 25.03.2010 but the TMO neither submitted any reply nor produced record for audit verification till May, 2010.

Audit recommends fixing of responsibility on the officer concerned for negligence and explain the justification for no utilization of CCBs founds under intimation to Audit.

[AIR Para 12-2008-09]

1.3.2.2 Unauthorized Tendering Process – Rs46.883 million

According to Secretary Local Government letter No.S.O.D.G(Dev)(LG) 9-7/2009 dated 23/12/2010, District Tender Board comprising the following officers was constituted for issuing, receiving and opening of tenders:

E.D.O of the concerned client department	Convener
Representative of the divisional commissioner	Member
Representative of the D.C.O	Member
E.D.O. (F&P) or his representative not below the rank of District Officer	Member
E.D.O (W&S)	Member
District Officer of the executing agency	Secretary

Tehsil Municipal Officer did not follow the District Tender Board for issuing, receiving and opening of tender for the period 23.12.2010 to 30.06.2011 despite the fact Commissioner D.G.Khan nominated Assistant Commissioner (General), Assistant Commissioner (Revenue) and Database Administrator as his representatives vide circular No.DDF/1-203/101/18-21 dated 01.01.2011 endorsed to all EDOs and DCOs. The tenders valuing Rs46.883 were opened by the self made tender opening committee. The detail is given in Annexure-G.

Due to weak internal controls government instructions were not followed resulted in unauthorized expenditure.

Non observance of government instructions resulted in non transparent tender process.

The matter was reported to TMO in February, 2012. He neither submitted any reply nor the DAC meeting was convened despite written request made vide this office letter No. RDA/DGK/CD-130 dated 06.03.2012.

Audit recommends fixing of responsibility besides regularization of expenditure from the competent authority.

[AIR Para 15-2010-11]

1.3.2.3 Unauthorized Payment of Work Charge / Contingent Paid Staff – Rs18.321 million

According to Government of Punjab, Finance Department Notification NO.FD.SO(G-I)6-40/2009 Sr. No.vi dated 18.7.2009, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department and Services and General Administration Department to keep the expenditure strictly within the budgetary allocation.

Tehsil Municipal Officer paid Rs18.321 million on account of pay of work charge / contingent paid staff during 2009-10 and 2010-11. The staff was recruited with different intervals but approval of Finance Department and S&GAD was not obtained.

(Rupees in million)		
Year	Description	Amount
2009-10	Contingent paid staff	5.559
2010-11	-do-	12.762
Total		18.321

The recruitment of contingent paid staff without approval of Finance Department and S&GAD and thereafter payment of salaries was irregular.

Management did not offer any comments on the audit observation.

The matter was reported to the TMO during March 2011 and March 2012. The TMO neither submitted any reply nor convened DAC meeting.

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

[AIRs Para 8-2009-10, Para 4-2010-11]

1.3.2.4 Non Accountal of stores - Rs12.774 million

According to Rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the 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 register.

Tehsil Municipal Officer paid Rs12.774 million for purchase of various items but the stock entries of the items were not made in the relevant stock register as detailed below:

Year	Description	Amount
2008-09	Sanitation Store, Level Set, 5 bicycle, wire and change over, 25 donkey cart, rope	446,873
2010-11	Non Clogging Submersible Pump- 4 cusec, Diesel Generator(two 80 KVA, one 100 KVA), Computer set (CPU,LCD, Printer, UPS), Canopies of Generator, Tractor trolies, Telephone exchange set, CC TV Camera etc.	12,327,267

The matter was reported to the TMO during February, 2010 and March, 2012. The TMO neither submitted any reply nor produced record for audit verification.

Audit recommends fixing of responsibility on the officer concerned for not verifying the stock before payment.

[AIR Para 2-2008-09, Para 2-2010-11]

1.3.2.5 Unjustified Payment of Street Light Charges - Rs9.152 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 fraud or negligence on his part.

Tehsil Municipal Officer paid heavy amounts of Rs9.152 million on account of street light electricity charges during 2009-10. Scrutiny of the electricity bills revealed that MEPCO charged the consumption of 105,000 units of electricity per month on average basis throughout the year. No meter number was mentioned on any bills. The record of bulbs and other sources of consumption of electricity were not available.

Audit was of the view that huge payment on account of street light bills, on average basis, without knowledge of actual units of electricity consumed is tantamount to unjustified expenditures.

Management replied that the payment was made as per bill issued by MEPCO. The reply was not tenable because the average consumption charged throughout the year was unjustified. TMO should have take steps to ascertain actual consumption of electricity from MEPCO before making payments.

Request for the convening of DAC meeting on 08.03.2011 was made which was not held till finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for making payment without details of actual consumption of electricity besides regularization of expenditure from competent authority.

[AIR Para 12-2009-10]

1.3.2.6 Non Recovery of Outstanding Revenue - Rs6.803 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under the proper receipt head.

Tehsil Municipal Officer did not recover outstanding revenues of Rs6.803 million for the period 2008-09, 2009-10 and 2010-11 as detailed below:

(Rupees in million)		
Year	Description	Amount
2008-09	Rent Shops	0.599
2009-10	Rent Shops	3.389

2010-11	Rent Shops	2.815
Total		6.803

The matter was reported to the TMO during February, 2010, March 2011 and March 2012. The TMO neither submitted any reply nor produced record for audit verification.

Audit recommends fixing of responsibility on the officer concerned for non recovery of outstanding revenues from the contractors besides recovery of said amount from the defaulters under intimation to Audit.

[AIR Para 1-2008-09, Para 2-2009-10, Para 3-2010-11]

1.3.2.7 Non Recovery of Water Rate Charges - Rs5.750 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 water rate charges amounting to Rs2.498 million from water users in Chief Officer Unit Dajal up to June 2011. As per detail given below:

(Rupees in million)		
Year	Description	Amount
2009-10	Water Charges	2.498
2010-11	Water Charges	3.252
Total		5.750

Non recovery of water rate charges resulted in loss to government.

In response to the audit observation, management replied that efforts were being made for recovery of outstanding dues. Audit, however, stressed early recovery of government dues.

The matter was reported to the TMO during March 2011 and March 2012. The TMO neither submitted any reply nor convened DAC meeting.

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

[AIR Para 6-2009-10, Para 6-2010-11]

1.3.2.8 Non Observance of Codal Requirement in Purchase of Generators– Rs2.120 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the 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. Further rule 15.21 (2)(iii) certificate of quality and quantity are required to be furnished before payment.

Tehsil Municipal Officer incurred an expenditure of Rs2.120 million during 2009-10 on account of purchase of two generators. The non availability of delivery challan by the company and non accountal of stores in the stock register made the purchase doubtful. Further the technical committee was not constituted to check the quality and specification as per supply order.

The non observance of codal requirement caused mis-procurement.

Management did not respond to the audit observation.

Request for the convening of DAC meeting on 08.03.2011 was made which could not be held till finalization of this Report.

Audit recommends responsibility may be fixed on the officer concerned for non observance of codal formalities.

[AIR Para 15-2009-10]

1.4 Tehsil Municipal Administration Rojhan

1.4.1 Non Compliance of Rules

1.4.1.1 Non Utilization of CCB Funds – Rs17.100 million

According to Section 98 of the PLGO 2001, in every local area, group of non elected citizens may, through voluntary, proactive and self help initiatives, set up Citizen Community Boards. Such CCBs shall be set up for the purpose of energizing the community for development and improvement in service delivery, development and management of public facilities, identification of development and municipal needs. Further, as per Government of The Punjab Local Government and Community Development Department Lahore letter vide 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 pay any attention towards public motivation for organizing them for the joint cause of community. The budget earmarked for CCB piled up to Rs17.100 million by June, 2009. Since devolution, no CCB was registered and worked for the community. It showed that TMA authorities were not interested to provide the benefits of devolution to the public.

The matter was reported to the TMO during February 2010. In DAC meeting held on 31th March, 2010, Tehsil Municipal Officer replied that neither a single CCB was registered nor applied for fund. DAC directed to utilize the expenditure. No further progress was intimated till May, 2010.

Audit recommends fixing of responsibility on the officer concerned for negligence and explain the justification for non utilization of CCBs funds under intimation to Audit.

[AIR Para 2-2008-09]

1.4.1.2 Unauthorized Technical Sanction of Estimates - Rs11.169 million

According to Govt. of Punjab LG&CD Department letter Notification SO-V(LG) 5-48/2002 dated 28-03-2006, the Sub-Engineer (I&S) in BS-11 has the power to accord technical sanction upto the value of Rs. 1.00 Lac and Tehsil Officer (I&S) of BS-17 (Qualified Engineer) was one million. Further vide Chief Engineer letter No.CE(HQ)PLGB-6/2008 dated 13-05-2008, the scheme beyond the competency of Tehsil Officer (I&S) was required to be forwarded to the Chief Engineer for technical sanction.

Tehsil Municipal Officer got the technical sanction of 21 development schemes valuing Rs 11.169 million, each scheme more than Rs1.00 Lac, during 2008-09 from the Sub Engineer who was not competent. Thus breaching the internal control system designed for effective financial management. (Annexure-H)

The matter was reported to the TMO during February, 2010. In DAC meeting held on 31th March, 2010, Tehsil Municipal Officer replied that TS was made from the competent authority. DAC directed to get the expenditure regularized from competent authority. No further progress was intimated till May, 2010.

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

[AIR Para 1-2008-09]

1.4.1.3 Unjustified Expenditure on Water Supply Schemes without Charging Water Rate – Rs1.989 million

According to Tehsil Council Rojhan resolution No. 39 dated 6.3.2002 passed in the light of PLG (Taxation) Rules 2001, the water rate in the

jurisdiction of TMA was required to be charged from the beneficiaries at the following rates:

(Amount in Rs)

Type of connection	Rate/month
Domestic ½'	50
Domestic ¾'	75
Commercial ½'	150
Commercial ¾'	200

Tehsil Municipal Officer incurred an expenditure of Rs1.989 million during 2009-10 on account of POL, repair and maintenance and salaries to contingent paid staff for water supply schemes situated in Basti Kot Khewali, Meranpur, Toda, Shamasabad, Phulan Khalti operated by the TMA. But no water rate was recovered from beneficiaries. Further no record of connections was available from where the actual amount due could be estimated. Moreover, no budgetary collection targets were fixed for areas falling in the TMA jurisdiction.

The incurrence of expenditure on the water supply schemes without recovery of water charges was unjustified and loss to the Government.

The matter was reported to the TMO during February, 2011. In DAC meeting held on 7th March, 2011, Tehsil Municipal Officer replied that the schemes were transferred from the Public Health Engineering Department to TMA, therefore the TMA was operating those schemes. The reply was not tenable as no recovery was made on account of water rate charges. DAC directed to regularize the expenditure from 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 non recovery of water rates and causing loss to TMA beside recovery of water charges from the water users.

[AIR Para 8-2009-10]

1.4.1.4 Unauthorized Cash Payments – Rs1.857 million

According to Rule 4.49(a) of Subsidiary Treasury Rules Punjab, all payments of Rs10,000 and above shall not be paid in cash to the contractor/supplier and the DDO shall make an endorsement on the bill asking the AG Punjab/TAO to issue crossed cheque in his favour and then the DDO will endorse the cheque to the contractor/supplier against proper endorsement after its entry in his cash book.

Tehsil Municipal Officer allowed cash payment for Rs1.857 million during 2008-09 to various suppliers and contractors in violation of above rule as detailed below:

(Amount in Rupees)		
Cheque No.	Date	Amount
65274980	07.07.2008	172,768
65274984		116,759
65274988		43,119
66000119	03.09.2008	84,984
2002147679	26.09.2008	38,000
66000133		44,848
66000132		153,102
66000198	04.12.2008	183,163
66665337	05.01.2009	260,305
67074372	07.03.2009	196,571
93803543	03.04.2009	174,013
2002147790		21,805
2002147789		50,245
67495731	10.04.2009	40,987
67902101	02.06.2009	183,575
67902122	20.06.2009	92,881
Total		1,857,125

The matter was reported to the TMO during February, 2010. In DAC meeting held on 31th March, 2010, Tehsil Municipal Officer replied that cash payments were made to employee for pension and salaries. DAC directed to produce the record within one month for verification. No further progress was intimated till May, 2010.

Audit recommends fixing of responsibility on the officer concerned for non observing the rule besides regularization of expenditure from competent authority.

ANNEXURES

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

Sr. No.	Formation	Para No.	Title of Para	Amount	Nature of Observation
1.	TMA Rajanpur 2008-09	3	Incurrence of expenditure without calling tenders	495,500	Violation of Rule
2.	TMA Rajanpur 2008-09	4, 5	Loss due to overpayment as non adjustment of price variation	150,085	Overpayment
3.	TMA Rajanpur 2008-09	6	Loss to government due to non deduction of the rate of mild steel bars	76,522	Overpayment
4.	TMA Rajanpur 2008-09	9	Incurrence of expenditure without calling tenders	495,500	Violation of Rule
5.	TMA Rajanpur 2008-09	16, 17	Unauthorized retention of GST and income tax deducted at source	270,767	Overpayment
6.	TMA Rajanpur 2008-09	23	Unauthorized withdrawal of time barred pay and allowances	311,747	Violation of Rule
7.	TMA Rajanpur 2009-10	6	Unauthorized advance payment for purchase of tractors	938,000	Violation of Rule
8.	TMA Rajanpur 2009-10	8	Payment without receipt of stores	182,422	Violation of Rule
9.	TMA Rajanpur 2009-10	11	Overpayment due to grant of unauthorized increments	101,594	Overpayment
10.	TMA Rajanpur 2010-11	2	Overpayment due to non deduction of surcharge on income tax	47,794	Overpayment
11.	TMA Rajanpur 2010-11	15	Overpayment due to non deduction of surcharge on income tax	33,313	Overpayment
12.	TMA Rajanpur 2010-11	20	Less realization of government receipts	125,549	Recovery

13.	TMA Rajanpur 2010-11	21	Non deduction of GST on purchase of tractor trollies	357,000	Overpayment
14.	TMA Rajanpur 2010-11	22	Overpayment to contract employees after regularization	185,320	Overpayment
15.	TMA Rajanpur 2010-11	24	Non carrying forward outstanding balance of rent of shops	132,190	Violation of Rule
16.	TMA Jampur 2008-09	4	Unauthorized retention of GST and income tax deducted at source	40,181	Violation of Rule
17.	TMA Jampur 2008-09	5	Non imposition of penalty due to delayed completion of schemes	450,000	Overpayment
18.	TMA Jampur 2008-09	7	Incurrence of expenditure against lapsed technical sanction	594,168	Violation of Rule
19.	TMA Jampur 2008-09	8	Payment against quantities in excess of technically sanctioned estimates	75,075	Violation of Rule
20.	TMA Jampur 2008-09	9	Undue favour to the contractor by refunding securities before maturity	59,417	Violation of Rule
21.	TMA Jampur 2008-09	11	Consumption of store items without approved indents and acknowledgements	90,470	Violation of Rule
22.	TMA Jampur 2008-09	14	Grant of double selection grade against single post	99,096	Violation of Rule
23.	TMA Jampur 2009-10	3	Non imposition of penalty due to delay in completion of schemes	461,750	Overpayment
24.	TMA Jampur 2009-10	4	Doubtful consumption of store items without approved indents and acknowledgements	100,519	Violation of Rule
25.	TMA Jampur 2009-10	16	Doubtful consumption of POL	302,612	Violation of Rule
26.	TMA Jampur 2010-11	11, 12,	Unjustified payment of contractor premium	208,993	Overpayment

		22			
27.	TMA Jampur 2010-11	14	Overpayment due to non deduction of shrinkage	133,506	Overpayment
28.	TMA Jampur 2010-11	16	Overpayment due to non deduction of surcharge on income tax	202,226	Overpayment
29.	TMA Jampur 2010-11	19	Non recovery of professional tax	148,000	Recovery
30.	TMA Jampur 2010-11	23	Overpayment due to non deduction of surcharge on income tax	92,682	Overpayment
31.	TMA Rojhan 2008-09	4	Non recovery of professional tax	42,000	Recovery
32.	TMA Rojhan 2008-09	6	Loss due to overpayment as non adjustment of price variation	64,889	Overpayment
33.	TMA Rojhan 2008-09	8	Doubtful refund of securities without maintaining security register	600,000	Violation of Rule
34.	TMA Rojhan 2008-09	15	Non deduction of sales tax from the suppliers	70,348	Overpayment
35.	TMA Rojhan 2009-10	7	Unauthorized payment of work charge / contingent paid staff	503,686	Violation of Rule
36.	TMA Rojhan 2009-10	13	Unauthorized incurrence of expenditure without calling tender	350,566	Violation of Rule

Annexure-A

MEFDAC PARAS

(Amount in Rupees/million)

Sr. No.	Formation	Para No.	Subject	Amount
1.	TMA Rajanpur 2008-09	2	Loss due to less recovery of various taxes through self collection.	732,860
2.	-do-	7	Doubtful expenditure on construction of nail sooling and culverts without necessary documentation.	10.168 million
3.	-do-	10	Doubtful payment without record entry	109,317
4.	-do-	11	unjustified/Doubtful expenditure	128,883
5.	-do-	13	payment on account of work charge establishment	9.673million
6.	-do-	14	Expenditure on water supply schemes	550,383
7.	-do-	15	Non maintenance of check measurement books expenditure incurred	19.817 million
8.	-do-	18	Payment without technical sanction	586,096
9.	-do-	19	Purchase of spray for dengue virus at higher rates worth	70,970
10.	-do-	21	Unauthorized payment of salaries due to regularize ad hoc appointment	2.643 million
11.	-do-	22	Overpayment due to change of cadre	45,032
12.	-do-	23	Time barred arrears of pay and allowances	411,747
13.	-do-	24	Less recovery of renewal fee	38,800
14.	-do-	25	Expenditure on repair of vehicle worth	701,280
15.	TMA Jampur 2008-09	3	Non production of logbooks for consumption of POL	39,397
16.	-do-	6	Overpayment due to allowing unjustified lead on earth work.	130,316
17.	-do-	10	Unnecessary retention of contractor money.	60,000
18.	-do-	13	Drawl of salary for Sunday working.	108,982
19.	TMA Rojhan 2008-09	3	Irregular invitation of tenders	18.182 Million
20.	-do-	5	Non maintenance of check measurement books expenditure incurred	18.182 Million
21.	-do-	9	Unauthorized payment due to allowing Higher Rates	25,795
22.	-do-	10	Unauthorized payment of salaries to employee appointed on temporary basis	333,880
23.	-do-	13	Unauthorized payment of salaries	739,995

24.	-do-	16	Non-Deduction of income Tax	15,386
25.	-do-	17	Unauthorized payment against the prescribed pay scale	34,219
26.	TMA Rajanpur 2009-10	1	Non utilization of CCB funds	41.755 Million
27.	-do-	7	Payment of salaries without performing any duty	323,756
28.	-do-	9	Unauthorized payment of salaries for working on holidays.	148,770
29.	-do-	12	Unjustified purchase of kerosene oil without purchase of Delta Methrine	78,015
30.	-do-	13	Unauthorized grant of selection grade against the same post	76,893
31.	-do-	14	Non deposit of pension contribution into pension account deducted from the pay of the employees	64,236
32.	-do-	15	Overpayment due to recording measurements in excess of site plan	45,658
33.	-do-	16	Payment without relevant document	40,000
34.	-do-	17	Less collection of leases	37,802
35.	-do-	18	Unauthorized drawl of income tax refund from local fund	17,053
36.	-do-	19	Non deposit of government taxes in to treasury	14,112
37.	TMA Jampur 2009-10	1	Non utilization of CCB Funds	91.031 Million
38.	-do-	5	Unauthorized payment of pending liabilities	70,488
39.	-do-	7	Doubtful expenditure on account of entertainment	32,300
40.	-do-	9	Unauthorized Expenditure on Water Supply Scheme not in the Jurisdiction of TMA	1.482 Million
41.	-do-	10	Non Credit of Unclaimed Security Deposits	1.408 Million
42.	-do-	11	Acceptance of Tender beyond competency	3.000 Million
43.	-do-	13	Wasteful Expenditure on Water Supply Scheme	400,000
44.	-do-	14	Overpayment due to execution of work with below specification	70,638
45.	-do-	17	Overpayment due to non deduction of shrinkage factor in earthwork	27,852
46.	TMA Rojhan 2009-10	1	Non utilization of CCB funds.	21.350 Million
47.	-do-	2	Less collection of lease money.	81,107
48.	-do-	3	Unauthorized revision of administrative approval	763,500
49.	-do-	6	Doubtful expenditure on account of entertainment	30,156
50.	-do-	10	Late payment of final bills.	452,888
51.	TMA Rajanpur 2010-11	1	Less retention of Earnest Money	253,700
52.	-do-	4	Payment of pending liabilities out of	300,694

			allocation for current year	
53.	-do-	5	Unjustified Expenditure on entertainment event	212,268
54.	-do-	7	Withdrawal in excess of sanctioned Amount	28,623
55.	-do-	8	Doubtful and Unauthorized Payment	1,478,573
56.	-do-	10	Unauthorized payment to MEPCO on account of demand notice	178,950
57.	-do-	11	Unauthorized Technical Sanction	13.940 million
58.	-do-	12	Execution of Scheme without proper monitoring	13.940 million
59.	-do-	13	Non imposition of penalty due to delay in completion of work	1.394 million
60.	-do-	14	Unauthorized Splitting of Schemes	8.951 million
61.	-do-	16	Unjustified Expenditure on Electricity	2,207,944
62.	-do-	19	Non recovery of Arrear of Different Contract	7,200,457
63.	-do-	23	Non utilization of CCB funds	35,961,325
64.	-do-	25	Grant Of Annual Increment Without Completing Six Months Service-Overpayment	31,973
65.	-do-	26	Overpayment of due to Unauthorized Award of FA/BA Increment	170,672
66.	-do-	27	Irregular payment of salaries to Adhoc Appointed Officials-	1,536,761
67.	-do-	28	Unjustified Promotion in Different Cadre	129,109
68.	TMA Jampur 2010-11	5	Expenditure of on rural water supply schemes without collection of water charges	6,359,219
69.	-do-	7	Loss due to non leasing of Shops	740,448
70.	-do-	8	Non utilization of CCB funds	91.031 million
71.	-do-	9	Loss of due to receiving supply of less power generator	440,000
72.	-do-	10	Non imposition of penalty due to delay in completion of work	1,200,000
73.	-do-	13	Overpayment due to allowing Unjustified lead on Crushed Stone	70,683
74.	-do-	17	Payment of pending liabilities out of allocation for current year	471,889
75.	-do-	18	Unauthorized retention of GST and income tax deducted at source	147,073
76.	-do-	20	Non recovery of arrears revenue	74,216
77.	-do-	21	Unjustified Expenditure of on heavy Steel without relevant item	32,720
78.	-do-	24	Less obtaining of Earnest Money	180,780
79.	-do-	25	Doubtful repair of Vehicle	125,000

80.	-do-	26	Unauthorized Expenditure on Purchases	489,783
81.	-do-	27	Unauthorized payment of Overtime Allowance	482,320
82.	-do-	28	Unjustified Expenditure on Garbage Lifting	210,000
83.	-do-	29	Unjustified Expenditure on Folk Musical Show	23,480
84.	-do-	30	Overpayment to the contractor by misleading calculation	21,321
85.	-do-	31	Excess payment on account of use of local sand	17,654

TMAs of Rajanpur District

Budget and Expenditure Statement for Financial Years 2008-2011

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

(Rs in Million)

Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	59.772	48.21	11.562	19.34	
Non Salary	35.438	29.548	5.89	16.62	
Development	80.676	29.837	50.839	63.02	
Revenue	--	--	--	--	
Total	175.886	107.595	68.291		
Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	84.163	68.592	15.571	18.50	
Non Salary	35.257	24.273	10.984	31.15	
Development	75.675	5.299	70.376	93.00	
Revenue	114.623	0	114.623	100.00	
Total	309.718	98.164	211.554		
Financial Year 2010-2011					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	92.976	59.278	33.698	36.24	
Non Salary	47.842	22.964	24.878	52.00	
Development	61.652	0	61.652	100.00	
Revenue	--	--	--	--	
Total	202.47	82.242	120.228		
2. TMA, Jampur Budget and Expenditure details for the FY 2008-09					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	54.386	33.491	20.895	38.42	
Non Salary	32.632	23.523	9.108	27.91	
Development	130.527	55.91	74.617	57.17	
Revenue	--	--	--	--	
Total	217.546	112.924	104.622		
Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	55.236	20.394	34.842	63.08	
Non Salary	33.142	12.236	20.905	63.08	
Development	132.566	48.945	83.621	63.08	
Revenue	--	--	--	--	

Total	220.944	81.575	139.369		
Financial Year 2010-2011					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	57.037	49.136	7.901	13.85	
Non Salary	39.931	250.385	-210.454	-527.04	
Development	217.386	70.332	147.054	67.65	
Revenue	--	--	--	--	
Total	314.354	369.853	-55.499		
3. TMA, Rojhan Budget and Expenditure details for the FY 2008-09					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	17.954	13.655	4.299	23.94	
Non Salary	10.772	15.323	-4.551	-42.25	
Development	43.089	37.160	5.929	13.76	
Revenue	--	--	--	--	
Total	71.815	66.138	5.677		
Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	19.089	7.424	11.665	61.11	
Non Salary	11.727	4.455	7.272	62.01	
Development	35.100	17.818	17.282	49.24	
Revenue	--	--	--	--	
Total	65.916	29.697	36.219		

Annexure-C

[Para 1.2.1.1]

NON PRODUCTION OF LOG BOOKS

(Amount in Rupees)				
Vr No	Date	Vehicle	Paid to	Amount
970943	29-08-08	RP-9334 Fpur	Friends	16,160
do	do	RP-9335 Fpur		9,785
do	do	RPA-1400		10,605
970950	9/9/2008	RP-9334 Fpur		16,840
do	do	RP-9335 Fpur		11,010
do	do	RPA-1400		18,330
970952	25-09-08	RP-9334 Fpur		20,960
do	do	RP-9335 Fpur		9,825
do	do	RPA-1400		15,720
970963	do	RP-9334 Fpur		24,630
do	do	RP-9335 Fpur		20,505
do	do	RPA-1400		18,785
970972	20-11-08	Peter Engin		27,267
do	do	do		26,067
970973	do	RP-9334 Fpur		25,130
do	do	RP-9335 Fpur		6,210
do	do	RPA-1400		18,630
970983	do	RP-9334 Fpur		9,830
do	do	RP-9335 Fpur		20,670
do	do	RPA-1400		15,680
811676	25-02-09	RP-9334 Fpur		19,020
do	do	RP-9335 Fpur		10,830
do	do	RPA-1400		16,095
811678	19-03-09	RP-9334 Fpur		23,850
do	do	RP-9335 Fpur		15,075
do	do	RPA-1400		18,365
811679	27-03-09	RP-9334 Fpur		19,070
do	do	RP-9335 Fpur		8,775
do	do	RPA-1400		16,145
811688	do	RP-9334 Fpur		23,800
do	do	RP-9335 Fpur		7,020
do	do	RPA-1400		17,950
807827	27-06-09	RP-9334 Fpur		30,520
do	do	RPA-1400		21,925
6139417	1/7/2008	DG-8351 M Kot	Al-Raheem	18,603
do	do	RP-8128		19,612
do	do	Peter Engin		9,408
do	do	M. peter		4,037

6139438	8-Aug	DG-8351 M Kot		19,120
do	do	RP-8128		19,120
do	do	Peter Engin		9,560
do	do	M. peter		6,000
6139471	6/10/2008	DG-8351 M Kot		17,252
do	do	RP-8128		18,562
do	do	Peter Engin		5,372
66697612	27-11-08	DG-8351 M Kot		17,896
do	do	RP-8128		19,140
do	do	Peter Engin		10,192
do	do	M. peter		6,281
66697629	9-Jan	DG-8351 M Kot		20,520
do	do	RP-8128		21,690
do	do	Peter Engin		11,700
do	do	M. peter		15,457
66697655	9-Feb	DG-8351 M Kot		18,720
do	do	RP-8128		18,720
do	do	Peter Engin		11,655
do	do	M. peter		9,899
66697672	9-Mar	DG-8351 M Kot		22,230
do	do	RP-8128		21,060
do	do	Peter Engin		11,655
do	do	M. peter		8,775
66697688	9-Apr	DG-8351 M Kot		19,890
do	Do	RP-8128		22,230
do	Do	Peter Engin		11,655
do	do	M. peter		9,900
2002143011	9-May	DG-8351 M Kot	Ghafar	27,240
do	do	RP-8128		24,900
do	do	Peter Engin		10,530
94364832	9-Jun	K. oil for Dengue		35,100
94364835	do	DG-8351 M Kot		20,744
do	do	RP-8128		21,885
do	do	Peter Engin		10,997
do	do	M. peter		8,702
48	8-Jul	RPA-797	Mazari Pet	15,014
49	do	do		16,160
50	do	RP-2398		18,491
51	do	do		10,981
77	8-Aug	do		12,291
12	8-Oct	RPA-797	Shakil	18,225
13	do	RP-2398		14,200
32	8-Nov	do		16,375
33	do	do		5,160
80	do	RPA-797		24,225
94	do	RP-2398		16,271
5	9-Jan	do		15,916
60	do	RPA-797		18,684
90	do	RP-2398	11,062	
Total				1,420,143

Annexure-D**[Para 1.2.2.4]****DETAIL OF NON PAYMENT OF PENDING LIABILITIES**

(Amount in Rs)

Sr. No.	Scheme	Amount
1	Construction of Room C.O unit Kotmithan	2,000,000
2	Dismantling of Gulai Market and construction of Bab-e-Fareed	1,000,000
3	Construction of Boundary Wall Grave Yard Kot Mithan	500,000
4	Construction of Boundary Wall They Grave Yard Rajanpur	500,000
5	Construction of Boundary Wall Bakhsha Shaheed Grave Yard Rajanpur	300,000
6	Construction of Boundary Wall Grave Yard near telephone exchange Rajanpur	200,000
7	Construction of Boundary Wall Grave Yard near canal rest house Rajanpur	300,000
8	Construction & Repair of Drain/Soling Rajanpur	1,000,000
9	Construction & Repair of Drain/Soling Kotmithan	500,000
10	Construction of Drain near Nimra masque Railway Road Rajanpur	150,000
11	Construction of Drain/Soling Main Street Namut Rajanpur	200,000
12	Special Repair of Residential quarter No.2 near Aslam Park Rajanpur	100,000
13	Special repair of Residential quarter No.2 near Slaughter House Rajanpur	200,000
14	Construction of office boundary wall near general Bus Stand Rajanpur	500,000
15	Const. of Drain Soling, earth filling PCC bridges U.C Razia Begum	200,000
16	Installation and replacement of old diesel engine Fatehpur Disposal Works	200,000
17	Repair of Residential quarter N.3 Rajanpur	24,900
18	Construction and repair of Drain Soling Street Khawaja Bashir Fazilpur	24,900
19	Construction and repair of Drain Soling Street Faiz Muhammad Dreshak Fazilpur	24,900
20	White washing of council Officer office	24,900
21	Construction of Soling earth filling PCC Gulshan-e-Ejaz Rajanpur	24,900
Total		7,974,500

Annexure-E**[Para 1.2.2.8]****DETAIL OF OUTSTANDING REVENUES**

Name	Year	Amount
Abdul Samee Bhutta	1977-78	2616
Zafrullha Khitran	1981-82	4272
M. Yousaf S/O Noor M.	1982-83	8000
Nazir Ahmed S/O Saeed Ahmed	1983-84	3660
Sheikh M. Akhtar S/O Azeemudin	1984-85	6841
Malik Saeed S/O Azeem Bux	1988-89	248537
Habibullah S/O M. Umar Khan	1989-90	81254
M. Ishaq S/O Haji Abdul Samad	1990-91	135000
Maqbool Ahmed S/O Fathe M.	1990-91	25530
Zafrullah S/O Wahid Bux	1990-91	1317
Zafrullah S/O Wahid Bux	1990-91	2935
M. Ishaq Dera Ghazi Khan	1991-92	10310
Shah Alam S/O M. Anwar	1991-92	512522
M. Aslam Afghan (Late)	1991-92	112727
M. Aslam Afghan (Late)	1991-92	31818
Aslam S/O Abdul Razzaq	1992-93	10453
Dildar Ahmed S/O M. Ramzan	1993-94	11607
M. Ilyas S/O M. Ramzan	1993-94	122464
Mian M. Tariq Khawaja	1994-95	83457
M. Rafique S/O M. Shareef	1995-96	133414
M. Iqbal S/O M. Aslam	1996-97	99621
M. Rafique S/O M. Shareef	1997-98	81922
Choudary M. Irshad	1998-99	99969
Nazim Hussain S/O Rehmat Ali	1999-2000	4461
Allah Ditta S/O Ali M. Dareshak	1999-2000	850
M. Saleem S/O Faiz M.	2000-01	12000
M. Naeem S/O Faiz M.	2000-01	70835
M. Afzal S/O M. Essa	2001-02	35833
M. Javed Iqbal S/O M. Akhtar	2003-04	30470
Abdul Razzaq S/O Kareem Bux	2005-06	133439
M. Farooq S/O Islamudin	2007-08	14320
	Total	2,132,454

Annexure-F**[Para 1.3.1.1]****DETAIL OF NON PRODUCTION OF RECORD****(Amount in Rs)**

Date	Token No.	Description	Amount	Remarks
28-10-2010	567	Purchase of Filters for generator	4,329	No Voucher
28-10-2010	568	POL for Generator TMO Office	199,828	-do-
28-10-2010	569	Electricity Bill Disposal Kotla Muglan October 2010	360,553	-do-
08-11-2010	582	Repair of Sewer Pipe Line & Misc Material Disposal Kotla Muglan Road	52,750	-do-
08-11-2010	583	Purchase Pipe 8" and Misc Material Disposal Lundi Pitafi	51,020	-do-
08-11-2010	587	Stationary	2,480	No Voucher & TMA sanction
08-11-2010	589	Repair of cycle	2,420	-do-
10-11-2010	590	POL for Generator TMO office	35,655	No voucher
10-11-2010	593	Payment to DGPR	13,726	No Voucher Slip, & Newspaper
10-11-2010	596	Purchased Cross Blade Tractor CO Dajal RP 6187	2,390	No voucher
01-12-2010	636	Purchase of Hooks, Hand Wall & Lock for slaughter House	9,310	-do-
01-12-2010	637	Payment of Income Tax July to October for Cattle Mandi, Adda fee, slaughter house cheque No.1000726817	913,428	No evidence of tax deposit
2-12-2010	643	Electricity Bill for Disposal Lundi Pitafi	171,144	No voucher
-do-	644	Electricity bill for Administrator	37,526	-do-
-do-	646	Replacement of Meter	20,000	No deposit slip and requisition
-do-	649	Electricity Bill Disposal Kotla Mughlan	561,432	No Bill
-do-	650	Filtration Plant	24,940	No voucher

-do-	652	POL for transformers Disposal Scheme General Bus Stand	24,450	No voucher
-do-	653	Rewinding Transformer General Buss Stand	24,700	-do-
-do-	654	Pay of daily wages during flood	343,575	Without approval from finance department
-do-	684	Electricity bill street Light	971,698	No Bill & arrear of June 2010
23-12-2010	687	Electricity bill for submersible pump installed different places in city	239,195	No bill charged by WAPDA directly
30-12-2010	688	Pay to movie maker	11,000	No voucher
-do-	686	Electricity bill March & Sep 2010 extra meter , Transformer Kotla Muglan	108,288	No bill charged in street light bill
-do-	685	-do-	671,310	-do-
24-01-2011	63	Electricity bill disposal Lundi Pitafi	412,985	No Bill
-do-	64	Electricity bill general buss stand	97,272	-do-
-do-	65	Electricity Bill street light Moharam Haram	212,710	-do-
-do-	69	Telephone bill	10,700	-do-
18-02-2011	161	Electricity bill of TMA office	44,875	-do-
22-03-2011	292	Electric bill disposal Lundi Pitafi	60,156	-do-
-do-	293	Disposal General Bus Stand	123,562	-do-
-do-	294	WSS Jampur	694,000	-do-
-do-	295	Electricity bill disposal Kotla Mughlan	462,510	-do-
29-03-2011	318	Electricity bill WSS Jamur	125,709	-do-
20-04-2011	414	Telephone Bills	12,580	-do-
25-04-2011	425	Electricity Bill Disposal General Bus Stand	155,647	-do-
20-04-2011	426	Electricity Bill New Administrative Office	11,319	-do-
23-04-2011	457	Electricity bill disposal Lundi Pitafi	212,890	-do-
27-04-2011	519	Electricity bill disposal Kotla Road Jampur	360,000	-do-
-do-	522	Electricity bill Municipal Committee	36,564	-do-
23-05-2011	551	Electricity bill disposal Lundi Pitafi	28627	-do-
-do-	552	Electricity Bill Disposal General Bus Stand	124,202	-do-
-do-	553	Demand notice new connection	344,904	No DN and

		electricity WSS Tibi Lundan		deposit slip
-do-	554	Security new connection	30,150	No Bill
01-06-2011	578	Electricity bill disposal Jampur	56,197	-do-
-do-	579	Electricity bill disposal Kotla Mughlan	60,560	-do-
07-06-2011	590	Electricity bill street light	1,114,638	-do-
-do-	592	Electricity bill WSS Sharki Dajal	963,034	-do-
21-05-2011	617	Electricity Bill Disposal General Bus Stand	18,273	-do-
28-06-2011	649	Electricity bill office Municipal Committee	609,122	-do-
-do-	648	Electricity bill disposal Kotla Mughlan	344,421	-do-
30-06-2011	629	Electricity bill WSS rural areas	2,200,000	-do-
Total			13,784,754	

Annexure-G**[Para 1.3.2.2]****DETAIL OF UNAUTHORIZED TENDERING PROCESS****(Rs. in million)**

Sr. No.	Name of work	Date of advertisement	Amount of tender (million)	Name of officer who opened tenders
1	Improvement/raising/construction of metalled road from police station Dajal Cannal.	24.12.2010	16.000	TO(I&S), TMO and Administrator
2	Rehabilitation/Construction of metalled road Sohan Wah and Chah Qaziwala Jampur City	-do-	6.368	-do-
3	Const. of Generator Room	-do-	0.120	-do-
4	Rehabilitation of water supply scheme Dajal	-do-	3.000	-do-
5	Construction of drain soling PCC Irfanabad Jampur	-do-	0.500	-do-
6	Construction of drain soling PCC Street Pupoo Shah Miranpur	-do-	1.000	-do-
7	Construction of drain soling PCC Faisal Colony from Chooti Road to Malik Akbar Street U/C Basti Rindan	-do-	1.000	-do-
8	Construction of sludge carrier Basti Fauja wala Mouza Mulan wala UC Basti rindan	-do-	0.300	-do-
9	Const. of Bridge on Hill Torrent Allabad Colony Dajal	-do-	1.200	-do-
10	Const. of Drain Soling PCC from P/S Basti Sonhara to Qadir Bukhsh Kachela Chah Khan Wala UC Basti Rindan	-do-	0.800	-do-
11	Const. of drain soling PCC Street No.4 Gulshan Colony Jampur	-do-	0.350	-do-
12	Const. of drain soling PCC U/C Noshehra Gharbi	-do-	0.800	-do-
13	Const. of drain soling PCC U/C Noorpur Manjoowala	-do-	0.800	-do-

14	Const. of drain, soling PCC UC Muhammadpur Dewan	-do-	0.800	-do-
15	Const. of drain, soling PCC Street Mazher Khan Basti Meeranpur	-do-	0.500	-do-
16	Const. of water pond at tibbi solgi	-do-	1.200	-do-
17	Repair of 5 No. transformers of water supply schemes Jampur	-do-	0.500	-do-
18	Construction of drain soling PCC earth filling Noor Shah wala Mouza Taar Wala	-do-	0.800	-do-
19	Construction of drain soling PCC basti Nabi Bukhsh Mehsar Chah Fateh/Mouza Jampur UC Tatar wala	-do-	0.700	-do-
20	Const. of drain soling PCC basti Nawaz Mistri Chah Bhati Wala/ Nawanbaigraj UC Tatarwala	-do-	0.700	-do-
21	Const. of Tuff tiles near house Mirza Shafqat.	-do-	0.400	-do-
22	Const. of Drain Soling PCC Kotla Dewan	-do-	0.800	-do-
23	Const. of Drain Soling PCC Basti Bindral Basti kangarwala	-do-	0.800	-do-
24	Const. of sewer line from Adda Road to Muncipal Pakr Jampur	-do-	0.470	-do-
25	Const. of Drain, soling, PCC Street Tariq Naseer Mohallah Afghan Janubi Jampur	-do-	0.525	-do-
26	Supply of manhole cover for jampur City	-do-	0.150	-do-
27	Const. of Manhle and gully grating chamber Jampur City	-do-	0.200	-do-
28	Const. of seepage drain for grave year Dajal	-do-	0.200	-do-
29	Const. of Drain, Soling, PCC in street Nazar Khan Rind Farooq Town Jampur	-do-	0.800	-do-
30	Const. of Drain , Soling, PCC in Lashari Street Jampur Gharbi	-do-	0.500	-do-
31	Const. of PCC/ Tuff Tile for Basti Dodal UC Harrand	-do-	0.500	-do-
32	Const. of Drain, Soling, PcC frm Muslim Hotel by By Pass Jampur Gharbi	-do-	0.800	-do-

33	Const. of Drain Soling, Pcc Street Rehmat Twon near Wajid House Jampur Sharqi	-do-	0.400	-do-
34	Const. of Drain Soling Pcc Street Haji Imam Bakhsh etc.	-do-	0.400	-do-
35	Const. of Drain Soling PCC street Dr. Qurban Basti Allah Abad	-do-	0.500	-do-
36	Const. of Drain, Soling, PCC street etc Basti Ahmed Bukhsh	-do-	0.300	-do-
37	Const. of Culvert at Dajal	-do-	0.100	-do-
38	Const. of metteled road from Indus Highway to Mashid Ehle Hadith Irfanabad Colony Jampur	-do-	1.000	-do-
39	Repair, Sewer Line and construction drain type-II and special repair of road from chowk Ghaiya wala to shop shaid Jan Medical Store Jampur	-do-	0.500	-do-
40	Const. of bath room CO Unit Dajal and repair of boundary wall for children park Dajal	-do-	0.100	-do-
Total			46.883	

Annexure-H**[Para 1.4.1.2]****DETAIL OF UNAUTHORIZED TECHNICAL SANCTION OF
ESTIMATES****(Amount in Rupees)**

Name of Work	Amount
Extension water supply scheme Phulan Khalty U/C Rojhan Sharqi	1,092,400
Const. of Brick Payment/Earth filling from Khural More to Basti Muhammad Murad Danwani, Basti Haji Bux Basti Alam Khalti, Basti Zarif	1,546,000
Water supply pipe line gali Saif Ullah varyam basti Ahmad Din	546,000
Water supply line for Meer Khan Lalwani	636,300
Const. of Soling and earth filling basti Jam Manjal U/C Rojhan	737,700
Const. of Soling and earth filling from Juma wah Taldho Chandir U/C Bangle Echa	920,600
Const. of Quarter for staff at Rojhan	200,000
Const. of Soling and earth filling for basti Muhammad Ramzan Munshi	684,600
Const. of Soling and earth filling from Zahid road to Basti Bashir Ahmad	454,900
Const. of Soling and earth filling from nai abadi to moulvi Allah Ditta	399,800
Const. of Soling and earth filling Nalla Mohallah Chief Ward No. 4 Rojhan	325,200
Const. of Soling and earth filling basti Lal Bux Sadani Banghla Echa	779,200
Const. of Soling and earth filling from road to basti Cah Nawan U/C Bangla Echa	326,300
Water Supply pipe line for New Abadies Gali moulvi Allah Ditta	270,200
Const. of additional rooms for TMA office	450,000
Const. of Soling and pullies in union council Sabzani	300,000
Const. of Soling and earth filling at U/C Shah Wali	300,000
Const. of Soling and earth filling at U/C Umer Kot	300,000
Const. of Soling and drain at U/C Rojhan	300,000
Const. of Soling and earth filling at U/C Meran Pur	300,000
Const. of Soling and earth filling and RCC Klort at U/C Rojhan Sharki	300,000
Total	11,169,200

