



AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT LAYYAH
AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
B&R	Building & Road
CO	Chief Officer
DDOs	Drawing and Disbursing Officers
DG	Directorate General
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
MEFDAC	Memoranda for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance, 2001
PPRA	The Punjab Procurement Regulatory Authority
RDA	Regional Directorate of Audit
TMA	Tehsil / Town Municipal Administration
TMO	Tehsil / Town Municipal Officer
TO (I&S)	Tehsil / Town Officer (Infrastructure & Services)
TO (P&C)	Tehsil / Town Officer (Planning & Coordination)
TO (R)	Tehsil / Town Officer (Regulation)
TSE	Technically Sanctioned Estimate

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 year 2011-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 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 4242 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 Layyah for the financial year 2011-12 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 three TMAs in District Layyah mentioned above, for the financial year 2011-12, was Rs565.883 million and expenditure incurred of Rs397.212 million showing savings of Rs168.670 million in the year. The total Non development Budget for financial year 2011-2012 was Rs344.208 million and expenditure of Rs235.559 million, showing savings of Rs108.649 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 2011-12 was of Rs565.883 million, out of which total expenditure was Rs397.212 million. Audit of the development expenditure of Rs170.800 million was carried out which was 43% of total expenditure. Audit of Non- Development expenditure of Rs77.734 million out of total expenditure of Rs235.559 million for the year was conducted which is 33% of total expenditure. Total overall expenditure of the TMAs of District Layyah for the financial year 2011-12 was Rs632.771 million, out of which, overall expenditure of Rs248.534 million was audited which, is 39% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the Tehsil Municipal Administration, Layyah, for the financial year 2011-2012, were Rs420.742 million. RDA Dera Ghazi Khan audited receipts of Rs138.845 million which was 33% of total receipts.

c. Recoveries at the Instance of Audit

Recoveries of Rs26.906 million were pointed out through various audit paras but no recovery 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. Misappropriation amounting to Rs5.760 million was noted in one case.¹
- ii. There was one case pertaining to non-production of record –Rs10.252 million.²
- iii. There were ten cases of irregular expenditure / payments and violation of rules / financial propriety amounting to Rs25.990 million.³
- iv. There were one cases of non-recovery of overpayment amounting to Rs1.833 million.⁴
- v. There were two case of non-recovery of Government revenue amounting to Rs2.758 million.⁵

Audit Paras on the accounts for 2011-12 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

² Para 1.2.2.1

³Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.3.1.1, 1.3.1.3, 1.3.1.4, 1.4.1.1, 1.4.1.2, 1.4.1.3

⁴ Para 1.2.3.5

⁵ Para 1.2.3.6, 1.3.1.2

f. Recommendations

The Principal Accounting Officer should ensure that the rules, regulations, instructions and procedures as laid down are followed in letter and spirit besides compliance of the following recommendations:

- 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
- viii. Addressing systemic issues to prevent recurrence of various omissions and commissions.

SUMMARY, TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget/Expenditure
1.	Total Entities (PAOs) in Audit Jurisdiction	03	910.091
2.	Total formations in audit jurisdiction	03	910.091
3.	Total Entities (PAOs) Audited	03	910.091
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

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Asset management	6.427
2.	Financial management	28.081
3.	Internal controls	1.833
4.	Violation of rules	-
5.	Others	10.252
Total		46.593

Table 3: Outcome Statistics**(Rupees in million)**

Sr. No.	Description	Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total current year	Total last year
1.	Outlays Audited	90.323	191.859	103.363	524.546	201.523	1,111.614	1,138.745
2.	Amount Placed under Audit Observation/ Irregularities by Audit	7.463	2.384	5.760	9.84	21.146	46.593	
3.	Recoveries Pointed out at the instance of Audit	-	-	5.760	-	21.146	26.906	
4.	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-	
5.	Recoveries realized at the instance of Audit	-	-	-	-	-	-	

*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 Rs910.091 million for the current year.

Table 4: Irregularities Pointed Out**(Rupees 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.	25.99
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	5.760
3.	Accounting errors (accounting policy departure from IPSAS 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	2.758
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	1.833
6.	Non-production of record	10.252
7.	Others, including cases of accidents, negligence, non-accountal of store etc.	-
Total		46.593

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:

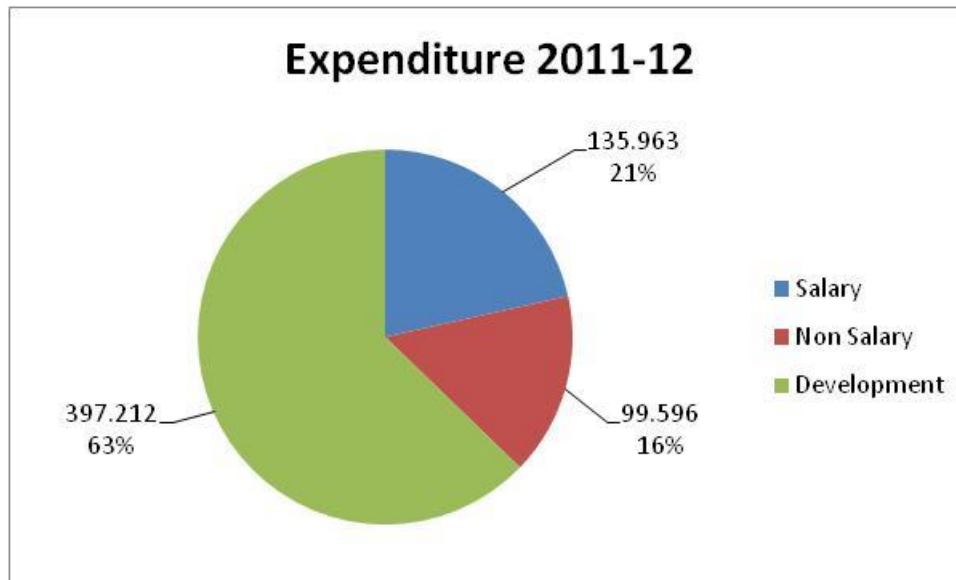
- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties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

(Rupees in million)

2011-12	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	158.338	135.963	(-)22.375	14
Non-Salary	185.87	99.596	(-)86.274	46
Development	565.883	397.212	(-)168.671	30
Total	910.091	632.771	(-)277.320	30

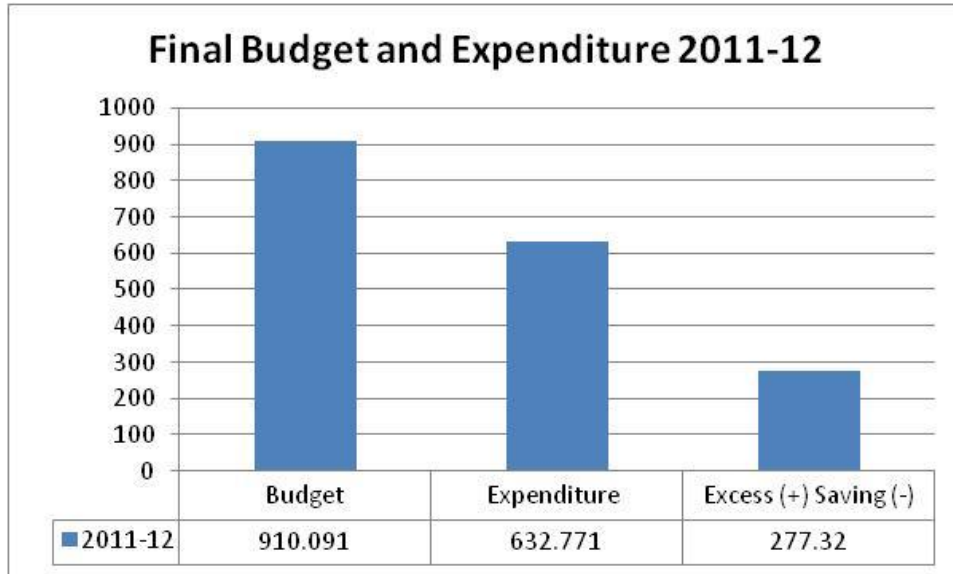
(Rupees in million)



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

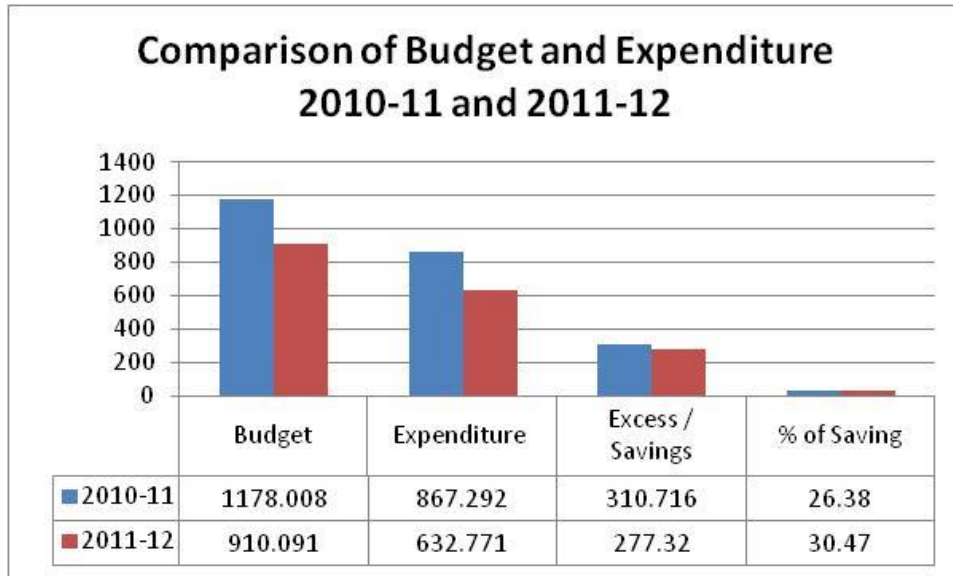
As per the budget books the expenditure relating to TMAs in District Layyah was Rs632.771 million against original budget of Rs910.091 million. There was a saving of Rs277.320 million for which the reasons should be explained by the PAO, Tehsil Nazims and management of TMAs.

(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 year 2011-12 is as follows:

(Rupees in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2010-11	1,178.008	867.292	310.716	26.38
2011-12	910.091	632.771	277.320	30.47

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 Misappropriation

1.2.1.1 Misappropriation on account of POL Rs5.760 million

According to Rule 2.33 of PFR Vol-I, Every Government Servant should realize fully and clearly that he will be hold personally responsible for any loss sustained by Govt. through fraud or negligence on his part.

Tehsil Municipal Officer withdrew an amount of Rs5,760,350 on account of POL during 2011-12. Physical checking of meter of vehicles revealed that reading entered in the log books had a huge difference with actual reading on the meter. The reading in the log books was deliberately advanced just to draw the money from local fund without actual consumption of POL. The detail is as below.

Vehicle No	Actual reading as per meter as on 27-09-12 (Hours)	Reading as per Log Book POL Drawn up to 31.08.12 (hours)	Average Consumption of POL Per Hour	Hours Excess than actual	Cost of POL@ 100PL
2809	7105	8779	4	1674	669,600
LY-5709	1875	2432	3.5	557	194,950
Jeting Machine	1178	1402	4	224	89,600
Suker Machine	5679	5931	4	252	100,800
240/4	2294	3086	4	792	316,800
240/3	2331	7067	4	4736	1,894,400
2807	1046	5808	4	4762	1,904,800
LY-2806	5786	7470	3.5	1684	589,400
				Total	5,760,350

Audit was of the view that due to weak internal controls, a heavy amount was drawn on account of POL without actual consumption.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

Audit recommends fixing of responsibility for misappropriating the government money through maintaining the fictitious record beside recovery of misappropriated amount.

[AIR Para 28]

1.2.2 Non-Production of Record

1.2.2.1 Non-Production of Receipts Record -Rs10.252 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 did not produce record of receipts budgeted Rs10.252 million during 2011-12 which was under control of Chief Officer Unit Chowk Azam. Due to non-production of demand and collection registers of leases, the receipt collected by the TMA authorities and its deposit into local Fund Account could not be verified. The detail is given below:

(Amount in Rupees)

Period	Description	Budgeted receipts
2011-12	IP Tax	2,600,000
-do-	Parking Fee	1160,000
-do-	GBS Fee	1,330,000
-do-	Building control fee	200,000
-do-	Slaughter House fee	86,000
-do-	Rent of shops/plots	1,716,000
-do-	Arrears	2,600,000
-do-	Advance & Deposit	350,000
-do-	Taxi stand fee	80,000
-do-	License fee	30,000
-do-	Miscellaneous	100,000
Total		10,252,000

Audit held that non-production of record reflected irresponsible attitude on the part of executives and weak internal control.

Owing to non-production of record audit could not verify the authenticity of the receipts.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

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 28]

1.2.3 Non-Compliance of Rules

1.2.3.1 Unauthorized Approval of Tender by Irrelevant Authority - Rs4.550 million

According to Serial 2(a) of second schedule (Special Power to C&W Department) of Delegation of Financial Power Rule 2006, the power for acceptance of tender rests with the authorities equal to power of Technical Sanction.

Tehsil Municipal Officer executed schemes having TS value of Rs4.550 million during 2011-12. The schemes were technically sanctioned by the Chief Engineer and the power of acceptance of tender also rests with him, whereas same were approved and accepted by the TO (I&S)/TMO. The detail is given below:

(Amount in Rupees)

Name of Scheme	TS vide	Acceptance No./Date	Amount
Supply & Erection of lights and other allied works football ground near Lab-e-Nelum Layyah City	CE(HQ) PLGB-TS/2011-Lahore Dated 07.07.11	1143(I&S) TMA/14 dated 29.08.11	500,000
Const and Repair of family Park Layyah	CE(HQ) PLGB-TS/2011-Lahore Dated 04.05.11	9002(I&S) TMA/14 dated 07.06.11	200,000
Cons. Of walking track, benches, Lights Layyah Minor Phase II	CE(HQ) PLGB-TS/2011-Lahore Dated 08.07.11	11022(I&S) TMA/14 dated 29.08.11	1,000,000
P/F of Fawarah and other allied works for Sarfaraz Chowk Layyah.	CE(HQ) PLGB-TS/2011-Lahore Dated 17.05.11	7050(I&S) TMA/14 dated 28.05.11	700,000
P/F Pool T Lights E Savor Gulraiz hotel to Imam Bargah Qasre Abu Talib	CE(HQ) PLGB-TS/2011-Lahore Dated 10.12.09	1175 (I&S) TMA/14 dated 19.12.09	650,000
P/I pumping Machinery Disposal works Zila Council Layyah	CE(HQ) PLGB-TS/2011-Lahore Dated 07.12.10	5045 (I&S) TMA/14 dated 17.02.11	1,500,000
Total			4,550,000

Due to weak internal control, tender was accepted by irrelevant authority.

Non-approval of tenders by competent authority caused non-compliance of procedure prescribed by government and irregular execution of schemes.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

Audit recommends fixing of responsibility on the officer concerned and the expenditure be got regularized from the competent authority under intimation to Audit.

[AIR Para 6]

1.2.3.2 Irregular Expenditure without Calling Tenders-Rs3.147 million

According to Clause 12(1) of Punjab Public Procurements Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Tehsil Municipal Officer incurred an expenditure of Rs3.147 million without advertising on the PPRA website/ inviting tenders through newspapers. Purchases were made through quotations which were collected at personal level. The detail is given below:

(Amount in Rupees)

Token No	Date	Description	Paid to	Amount
258	9/8/2011	Plants Minor Pul to PulAngra	Shakeel Traders	398,575
2437	2/1/2012	Containers 10 No	Dawn	1,179,000
2439	-do-	Gross Cutter Machine	Iftakhar	225,000
2300	26-12-11	Barriers	Nasir	207,000
2889	5/3/2012	Tyres	Bashir	194,500
3841	27-06-12	Tractors Tyres	Bashir	197,300
3840	-do-	Tractors Tyres	-do-	299,400
2903	5/3/2012	Sweets for Eid Melad u Nabi	Umer	307,800
3436	15-05-12	Tentage for Sports Festival	Qadri tent	139,350
Total				3,147,925

Audit was of the view that the expenditure incurred without tenders resulted in non-transparency and uncompetitive rates in award of works.

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

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this

office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

Audit recommends fixing of responsibility on the officer concerned and expenditure be got regularized from the competent authority under intimation to Audit.

[AIR Para 33]

1.2.3.3 Loss due to Non-Approval of Residential Schemes - Rs2.410 million

According to Chapter VIII Rule 60 (C) of Commercialization Rules 2008, the conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent of the value of the commercial land as per valuation table. Further as per Bye Laws approved by TMA Layyah, fee for approval of residential colony will be Rs200/ per Marla. Further Rule 4.7 (1) PFR Vol-I, it is the duty of the departmental authorities to see that all Government dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government account.

Tehsil Municipal Officer did not register/approve various residential schemes/colonies during 2011-12 due to lack of interest and inefficient management which resulted in to loss of Local Government Rs2.410 million. The detail is given as below:

(Amount in Rupees)

Name of Colony	Location	Area in Marla	Rate Per Marla	Loss
Qureshi Housing Scheme	148-B/TDA	800	200	160,000
Qaiser Housing Scheme	-do-	1000	200	200,000
Rehman Colony	123-B/TDA	850	200	170,000
Ali Shan Housing	123/TDA	1000	200	200,000
Gulshan Town	Mandi Town	900	200	180,000
Sanoober Garden	Layyah	800	200	160,000
Nanha Housing	353/TDA	1000	200	200,000
G. H Town	C Azam	1000	200	200,000
Rahim Town	-do-	900	200	180,000
Nanha Town	-do-	1000	200	200,000

Nanha City	-do-	1000	200	200,000
Rehan City	Mousa Minor	1000	200	200,000
Mandi Town	Layyah	800	200	160,000
Total				2,410,000

Due to weak internal controls, Local Government deprived of revenue.

Due to non-approval of residential schemes after verification caused loss to Local Government.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

Audit recommends fixing of responsibility on the officer concerned of causing loss of public money.

[AIR Para 3]

1.2.3.4 Unauthorized execution of Works after Lapse of Estimates - Rs2.257 million

According to Rule 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 Rs2.257 million during 2011-12 against the schemes which were technically sanctioned during the financial year 2007-08, 2008-09, 2009-10 and 2010-11. The technically sanctioned estimates of the said schemes were lapsed. The detail is given as below:

(Amount in Rupees)

Name of Scheme	Cost	Date of Completion	Expenditure upto June-12
Repair of shed GBS Layyah	2,000,000	30.06.10	1,238,614
Rep. B/W CO Unit K sultan	200,000	-do-	196,070
Rep. of Library Layyah	252,000	30.04.11	192,475
Rep. of Residence CO Unit Chowk Azam	282,000	30.06.11	276,885
Rep. of residence TMA Layyah	270,000	30.06.11	268,300
Rep. of Mazhiba Khana Layyah	100,000	30.04.11	85,304
Total			2,257,648

Due to weak internal control and mismanagement, schemes were not completed with specified time to cope with public problems.

Non-completion of schemes in time caused loss to Local Government owing to inflation rate and stain on the performance of these schemes.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

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

[AIR Para 20]

1.2.3.5 Loss due to Non-Imposition of Penalty – Rs1.833 million

As per Clause-39 of Contract Agreement, if contractor failed to complete the work within stipulated / extended period, he was required to be penalized @1% to 10% of the agreement amount for delayed completion of work.

Tehsil Municipal Officer did not impose penalty of Rs1.833 million on contractors because the contractors were failed to complete works within stipulated period which resulted in loss to local Government during 2011-12. The contractors neither applied for time extension nor competent authority extended the period of execution of development schemes. (Annexure-D)

Due to weak internal control, penalty was not imposed by the department and undue favour was given to contractors.

Non-imposing of penalty resulted in loss to Local Government.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of penalty from contractors besides recovery of said amount under intimation to it.

[AIR Para 29]

1.2.3.6 Loss due to Non-Implementation of Commercialization Rules - Rs1.500 million

According to Chapter VIII Rule 60 (a) of Commercialization Rules 2008, the conversion fee for the conversion of residential, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table. Further according to Rule 4.7 (1) PFR Vol-I, 'it is the duty of the departmental authorities to see that all Government dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government account.

Tehsil Municipal Officer did not recover commercialization charges of Rs1.500 million during 2011-12 from petrol pumps/filling stations despite issuance of NOC by the TMA. The detail is as below:

(Amount in Rupees)

Name of Pumps/ stations	NOC No	Area in Marla	Value of land per Marla	Commercialization charges @ 20%
Dawood Petroleum 353/TDA	877/28.11.11	60	20,000	240,000
Admore Petroleum 279/TDA	45/30.3.12	60	20,000	240,000
Bakri Petroleum P Pur	64/16.5.12	55	20,000	220,000
Qasim Filling Station Dhori Ada	65/28.5.12	80	20,000	320,000
Gurmani Filling R Abad	66/9.6.12	120	20,000	480,000
Total				1,500,000

Due to weak internal control, undue favour was given to owners of petrol pumps and no essential steps were taken to realize revenue.

Non-recovery of dues resulted in loss to Local Government.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this

office letter No. RDA/DGK/CD-SDAC/793 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of Government revenue besides recovery of said amount.

[AIR Para 18]

1.3 Tehsil Municipal Administration Karor

1.3.1 Non-Compliance of Rules

1.3.1.1 Unauthorized Payment without Detailed Measurements - Rs3.033 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 Rs3.033 million without any detailed measurement recorded in the measurement book during 2011-12. Earthwork, construction of soling etc was not measured RD wise, without which the authenticity/accuracy of measurement could not be verified. The detail is given below:

(Amount in Rupees)			
Name of Scheme	Agency	MB No. page No.	Amount
Const. of soling from Darbar Shah Hussain to BastiSibani	M/S SherGhul Khan	1620 P-64 to 66 & 70 to 72	861,261
Const. of soling from Chak No. 110/TDA to RajbaMoharan (chak 258) (lead ¼)	M/S SherGhul Khan	93 page 50 to 54	1,403,675
Const. of soling nail in Chak No. 218/TDA	Malik Ramzan	1561 page-11	768450
Total			3,033,386

Due to weak internal control, no proper record was maintenance for authentication of expenditure.

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

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/794dated 15.11.2012, RDA/DGK/CD-826 dated 27.11.2012.

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 16]

1.3.1.2 Non-Recovery of Government Revenue - Rs1.258 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, rent of vacant plots and water rates charges amounting to Rs1.258 million pertaining to financial year 2011-12. Neither serious effort was made nor any action was taken against defaulting persons. The detail is given below:

(Amount in Rupees)			
Description	Nos.	Months	Amount
178 Nos Rent of Shops situated at CO Unit Fateh Pur	178	12	236,209
125 Nos Rent of Plots situated at CO Unit Fateh Pur	125	12	278,148
300 Domestic Connection	300	24	720,000
5 Commercial connection	5	24	24,000
Total			1,258,357

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 TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/794 dated 15.11.2012, RDA/DGK/CD-826 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of rent of shops, plots and water rate charges besides recovery of said amount under intimation to audit.

[AIR Para 1,2, 5]

1.3.1.3 Irregular Expenditure without Calling Tenders-Rs1.237 million

According to Clause 12(1) of Punjab Public Procurements Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Tehsil Municipal Officer incurred an amount of Rs1.237million without advertised on the PPRA website/ inviting tenders through newspapers. Purchases were made through quotations which were collected at personal level. The detail is given below:

(Amount in Rupees)

Token No.	Item	Supplier	Amount
101 (A), 101 month 03/2011	18 Nos. tyres	Malik Riaz Hussain	200,750
1 st & F. Bill	Energy Severs	Mian Ishtiaq Electric store	1,036,500
Total			1,237,250

Audit was of the view that expenditure occurred without tenders resulted in non-transparency in award of works and without considering economic measures.

Audit held that appropriateness of rates could not be ascertained without fair competition which caused in loss to Local Government.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/794dated 15.11.2012, RDA/DGK/CD-826 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned and to be got regularized from the competent authority under intimation to Audit.

[AIR Para 7]

1.3.1.4 Doubtful Consumption of Stores - Rs1.036 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 incurred an amount of Rs1.036 million during year 2010-12 on purchase of energy savers from the supplier “Chaterson Electric Store” Faisal Abad vide letter No. 461/TMA dated 21.10.2010, but consumption record along with public demand was not maintained and material issued without any approved indents.

Issuance of stores items without approved indent and consumption record resulted in doubtful consumption.

Management did not offer any comments on the audit observation.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/794 dated 15.11.2012, RDA/DGK/CD-826 dated 27.11.2012.

Audit recommends investigation of the matter and fixing of responsibility on the officer concerned for issuing the store without proper requisition and non-maintenance of consumption record.

[AIR Para 19]

1.4 Tehsil Municipal Administration Chowbara

1.4.1 Non-Compliance of Rules

1.4.1.1 Loss Due to Self Collection of Cattle Mandi Fee-Rs3.893 million

According to Rule 59 of Punjab local Government Ordinance, 2001, the Tehsil Nazim shall be personally responsible for any loss, financial or otherwise, flowing from the decisions made by him personally or under his directions in violation of any provisions of this ordinance or any other law for the time being in force and for any expenditure incurred without lawful authority.

Tehsil Municipal Officer did not lease out cattle market during 2011-12 to any contractor and self collection was made which resulted into loss of Rs3.893 million. The detail is given as below:

(Amount in Rupees)

Lease	Recovery through Contractor (2010-11)	Self Collection (2011-12)	Less collection
Cattle markets	6,500,000	2,606,740	3,893,260

Due to weak internal control, cattle market was not lease out to enhance revenue.

Due to mismanagement and negligence caused loss to Local Government.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/795 dated 15.11.2012, RDA/DGK/CD-828 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned to sustained loss under intimation to Audit.

[AIR Para 7]

1.4.1.2 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs2.384million

According to Government of Punjab Finance Department letter No. FD.SO (GOOD) 44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Tehsil Municipal Officer paid Rs2.384 million on account of pay of contingent paid staff during 2011-12 without approval of Finance Department in violation of above rule. The detail is given as below:

(Amount in Rupees)

Period	Amount
01-07-10 to 30-06-11	1,143,378
01-07-11 to 30-06-12	1,241,501
Total	2,384,879

Due to weak financial management the contingent staff was appointed and salaries were paid without approval from the quarter concerned.

The recruitment of contingent paid staff without approval of Finance Department was unauthorized.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/795 dated 15.11.2012, RDA/DGK/CD-828 dated 27.11.2012.

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

[AIR Para 3]

1.4.1.3 Irregular Expenditure without Calling Tenders-Rs2.043 million

According to Clause 12(1) of Punjab Public Procurements Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Tehsil Municipal Officer incurred an amount of Rs2.043million without advertised on the PPRA website/ inviting tenders through newspapers. Purchases were made through quotations which were collected at personal level. The detail is given below:

(Amount in Rupees)

Date	Description	Items	Amount
20.4.11	Delta Methrine	Pakistan Insecticide chemicals Lahore	248,332
13.12.11	Purchase of water tank,PV Cables and Aluminum Ladder	Saffi Traders	1,046,000
13.12.11	Purchase of Dewatering Set,Sohrab Cycle,Chain cuppee	Thall Agro Service	334,000
19.1.12	Purchase of Insecticides	Khursheed Bros	189,450
4.5.12	Purchase of Fog Machine	Khursheed Bros	226,200
Total			2,043,982

Audit was of the view that expenditure occurred without tenders resulted in non-transparency in award of works and without considering economic measures.

Audit held that appropriateness of rates could not be ascertained without fair competition which caused in loss to Local Government.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-SDAC/795 dated 15.11.2012, RDA/DGK/CD-828 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned and to be got regularized from the competent authority under intimation to audit.

[AIR Para 2]

Annexures

Annexure-1

(Amount in Rupees)

Sr. No.	Name of Formation	A.P No.	Subject	Amount	Nature of Observation
1.	TMA Layyah 2011-12	38	Non-deposit of sales tax	960,711	Recovery
2.	-do-	27	Unauthorized Splitting of Scheme	821,578	Violation of Rule
3.	-do-	24	Non-Obtaining of Additional Performance Security	756,000	-do-
4.	-do-	21	Irregular Expenditure on Repair and Maintenance	735,296	-do-
5.	-do-	9	Expenditure without Sanction of Competent Authority	386,823	-do-
6.	-do-	14	Overpayment due to Inadmissible Carriage Charges	386,314	Overpayment
7.	-do-	5	Overpayment due to Non-Deduction of Shrinkage	296,567	-do-
8.	-do-	40	Non-Recovery of Professional Tax	454,000	Recovery
9.	-do-	4	Non-Recovery of Outstanding Rent of Shops	365,700	-do-
10.	-do-	8	Non-Recovery of Outstanding Lease	208,850	-do-
11.	-do-	19	Overpayment on Account of Carriage Charges	111,543	Overpayment
12.	-do-	2	Unauthorized inclusion of Contractor Profit on Schedule Items	95,375	-do-
13.	TMA Karor 2011-12	15	Overpayment Due to Allowing Unjustified Rates/items of Earthwork	686,054	-do-
14.	-do-	14	Non-Recovery of Professional Tax	665,000	Recovery
15.	-do-	21	Irregular Expenditure of Front and Loader of Tractor	220,000	Violation of Rule
16.	-do-	8	Overpayment Due to Allowing of Unjustified Items	206,596	Overpayment
17.	-do-	17	Overpayment due to allowing Higher Rate of Tuff Tiles	175,162	-do-
18.	-do-	11	Overpayment Due to Non-Deduction of Shrinkage Allowance	106,781	-do-
19.	TMA Chowbara 2011-12	12	Doubtful Consumption of Stores	437,782	Violation of Rule
20.	-do-	1	Overpayment Due to Excessive Use of Steel	256,776	Overpayment
21.	-do-	11	Overpayment due to Non-Deduction of Surcharge on Income Tax	238,011	-do-
22.	-do-	9	Overpayment on purchase of Mild Steel Bars	200,667	-do-

MEFDAC PARAS

(Amount in Rupees / million)

Sr. No.	Name of Formation	A.P No.	Subject	Amount
1.	TMA Layyah 20011-12	7	Excess charges excess rate charged in carriage of crushed stones	83,124
2.	-do-	10	Estimates technically sanctioned beyond competency	0.500 million
3.	-do-	11	Unauthorized enhancement of works and doubtful payment	1.50 million
4.	-do-	12	Overpayment due to non-deduction of earth received during structural excavation	58,979
5.	-do-	13	Un economical and unjustified expenditure	1.175 million
6.	-do-	15	Reduction of revenue in the revised budget estimates expected loss of	4.427 million
7.	-do-	16	Less recovery of professional tax from commercial entities	20,250
8.	-do-	17	Unjustified increase of rates for the work already done	23,255
9.	-do-	22	Over payment due to non-adjustment of available earth of edging	38,023
10.	-do-	23	Doubtful consumption of POL due to use of vehicle during Sunday worth	74,202
11.	-do-	25	Unauthorized expenditure due to lapse of sanction	629,262
12.	-do-	26	Non-recovery of pending liabilities/arrear	3.006 million
13.	-do-	30	Irregular payment of salaries due to regularize ad hoc appointment.	1.699 million
14.	-do-	31	Overpayment due to promotion without observing the merit	357,094
15.	-do-	32	Non-recovery of water rate charges	27,075
16.	-do-	34	Unauthorized clearance of outstanding liabilities	2.764 million
17.	-do-	35	Unauthorized expenditure on advertisement for self-projection	364,440
18.	-do-	36	Unjustified drawl of conveyance allowance	23,940
19.	-do-	37	Unjustified expenditure on repair of vehicle	967,376
20.	-do-	39	Doubtful consumption of POL due to non-production of log books	164,341

21.	TMA Karor 2011-12	3	Overpayment due to non-deduction of flood surcharge on payable income tax	80,228
22.	-do-	4	Non-recovery of pending liabilities/arrear	1159,329
23.	-do-	6	Loss to Government due non-late deposit of income tax.	65,454
24.	-do-	9	Unjustified payment of sales tax without obtaining of sales tax invoices and deposit challan	277,634
25.	-do-	10	Non-deduction of income tax	83,722
26.	-do-	12	Non-recovery of house building advances	270,485
27.	-do-	13	Loss to Government due to non-recovery of taxi/rakshaw stand fee Karor.	100,000
28.	-do-	18	Loss to Government due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	54,070
29.	-do-	20	Overpayment due to non-utilization of dismantled bricks as brick ballast	13,162
30.	TMA Chowbara 2011-12	4	Unauthorized payment to CCBs	39.652 Million
31.	-do-	5	Non-recovery of commercialization fee from the owner of petrol pump	20,000
32.	-do-	6	Non-recovery of arrears	110,963
33.	-do-	8	Non-recovery of water charges	105,000
34.	-do-	10	Non-collection of professional tax	101,000
35.	-do-	13	Excess payment on account of use of local sand	89,390
36.	-do-	14	Non-recovery of income-tax on a/c of old material	38,782
37.	-do-	15	Unjustified payment against previous liabilities worth	95,000
38.	-do-	16	Non-achievements of receipt targets, expected loss	259,213

TMAs of District Layyah

Budget and Expenditure Statement for Financial Years 2011-12

(Rupees in million)

1. TMA Layyah				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	91.03	77.863	13.167	14%
Non-Salary	109.808	34.336	75.472	69%
Development	340.213	256.787	83.426	25%
Revenue	181.449	65.22	116.229	64%
Total	722.5	434.206	288.294	40%
2. TMA Karor				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	48.661	47.018	1.643	3%
Non-Salary	56.122	54.117	2.005	4%
Development	115.51	51.515	63.995	55%
Revenue	220.293	120.278	100.015	45%
Total	440.586	272.928	167.658	38%
3. TMA Chowbara				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	18.647	11.082	7.565	41%
Non-Salary	19.94	11.143	8.797	44%
Development	110.16	88.91	21.25	19%
Revenue	19	19.83	0.83	4%
Total	167.747	130.965	38.442	23%

Annexure-C

[Para 1.2.3.5]

Loss due to Non-Imposition of Penalty

(Amount in Rupees)

Name of Scheme	Completion Date	Utilization of Budget	TS Amount	Penalty @10%
Providing & Fixing Protection Jangla of Plantations Layyah&ChowkAzam City	30.6.05	13%	200,000	20,000
Const: of Metalled road from House Sardar Kabraria to AzamJamyMisjadChowk City.	30.09.2007	45%	200,000	20,000
Const: of JanazaGahChak No.125/TDA.	31.10.2008	65%	250,000	25,000
P/F Pana Flex Board.	08.06.2009	84%	200,000	20,000
Providing & Fixing Fiber Plastic Drum for Solid Waste Layyah City.	30.6.2009	29%	300,000	30,000
Const: & Repair of FawarahChowkLayyah City.	31.12.09	24%	200,000	20,000
Providing & Fixing JanglayJat for PodaJat C.O Unit ChowkAzam.	30.6.2010	85%	100,000	10,000
Const: of Fire Hide Rent Layyah City.	30.6.09	23%	200,000	20,000
Repair of Library Layyah.	30.04.2011	77%	300,000	30,000
Const: of Slaughter House Chowk Azam City.	31.08.2011	6%	800,000	80,000
Const: of JanazaGahChahDoadayWalaChak No. 145-A/TDA.	30.06.2011	69%	300,000	30,000
Const: of concrete flooring, drain street Ashraf Khan Driver WaliMohallahEidGahLayyah City.	30.04.2011	79%	307,000	30,700
Const: of Soling from Metalled Road Chak No. 119/TDA to Darbar Sheikh Karam Din.	30.06.2011	84%	1,000,000	100,000
Const: of Soling, Drains BastiDoratta.	30.6.2011	83%	1,000,000	100,000
Const: of concrete flooring, drain ,street ChachaShabazChowkAzam.	31.3.2011	94%	500,000	50,000
Const: of concrete flooring, drain ,street Ch: AbidWali Masjid ChowkAzam.	30.06.2011	95%	500,000	50,000
Const: of concrete flooring, drain ,street Makki Masjid Ward No.7 ChowkAzam.	30.06.2011	83%	500,000	50,000
Const: of concrete flooring, drain ,street Master ManzoorWaliChowkAzam.	30.06.2011	93%	500,000	50,000
Const: of Office C.O Unit Kot Sultan.	31.8.2011	88%	1,800,000	180,000
Const: of concrete flooring, drain street Imperial Tailor WaliLayyah City.	30.3.2011	57%	200,000	20,000
Const: of Boundary Wall Manhole Cover, Sewer for Disposal Works Chak No. 156/TDA.	30.06.2011	55%	200,000	20,000
Providing & Installing Pumping Machinery Forcemen disposal works near Zila Council Layyah.	30.06.2011	87%	1,500,000	150,000

Const: of soling, drain street balouchanMohallahJahan Shah Layyah.	30.6.2011	73%	300,000	30,000
Const. of Soling BastiWali Dad MohajranChak No:123/TDA.	30.08.11	43%	900,000	90,000
Const. / Installation Fountain &Alongwith other accessories SarfrazChowkLayyah.	30.08.11	89%	700,000	70,000
Repair / Cleaning Disposal Works.	30.08.11	52%	300,000	30,000
Const. of P.C.C. Flooring, Sewer, Drain Street Alam Sher Bhatti Wali Ward No: 5 , Near Old Cattle Market Layyah City.	30.09.11	73%	230,000	23,000
Const. of Sewer, Drain & P.C.C. Flooring Street Dr. Khalid Rasheed Basti Joota.	30.09.11	35%	400,000	40,000
Const. of P.C.C. Flooring & Drain Street Ch. HabibAlvi Ward No:3, ChowkAzam.	30.09.11	18%	350,000	35,000
Const. of P.C.C. Flooring & Drain Street From Masjid Allah O Akber to M/Road Sial Colony Ward No:3, Chowk Azam	30.09.11	11%	500,000	50,000
Const. of P.C.C. Flooring & Drain Street Adnan ZafarWali Ward No:3, Chowk Azam	30.09.11	10%	500,000	50,000
Const. of P.C.C. Flooring & Drain Street From House Tasadak Hussain to Christian Abadi Ward No. 9,10 Chowk Azam.	30.09.11	47%	500,000	50,000
Extension & Repair of Water Supply Scheme Chowk Azam.	31.3.08	2%	400,000	40,000
Sewerage Drainage Scheme Jaman Shah (Part-II).	31.12.09	11%	1,000,000	100,000
Sewerage Drainage Scheme PaharPur (Part-II).	31.12.09		1,200,000	120,000
Total				1,833,700