PERFORMANCE AUDIT REPORT

ON

PROVISION OF

MUNICIPAL SERVICES BY MUNICIPAL COMMITTEE JHELUM

AUDIT YEAR 2019-2020

AUDITOR GENERAL OF PAKISTAN

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act 2013, requires the Auditor General of Pakistan to audit the accounts of the Federation or of a Province or of a Local Government and the accounts of any Authority or body established by or under the control of the Federation or a Province.

The report is based on performance audit of Municipal Committee, Jhelum on provision of various Municipal Services.

The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted performance audit of Municipal Committee, Jhelum during December, 2019 for the financial period 2017-19 with a view to reporting significant findings to stakeholders. The auditors examined economy, efficiency and effectiveness aspects of primary services provided by Municipal Committee, Jhelum. In addition, auditors also assessed, on test check basis, whether the management complied with applicable laws, rules and regulations in providing the services to general public. The Performance Audit Report indicates specific actions that, if taken, will help the management to achieve the objectives of Municipal Committee, Jhelum.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meeting.

The Performance Audit Report is submitted to the Governor of Punjab in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad **(Javaid Jehangir)**
Dated: **Auditor General of Pakistan**

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ABBREVIATIONS AND ACRONYMS

CO	Chief Officer
DAC	Departmental Accounts Committee
DHQ	District Head Quarter
I&S	Infrastructure & Services
IESCO	Islamabad Electric Supply Company
INTOSAI	International Organization of Supreme audit Institution
LPF	Low Power Factor
M&E	Monitoring & Evaluation
MO	Municipal Officer
NEAP	National Environmental Action Plan
NEPRA	National Electric Power Regularity Authority
NGO	Non-Government Organization
NOC	No Objection Certificate
O&M	Operation & Management
PAO	Principal Accounting Officer
PCP	Punjab Cities Project
PHED	Public Health Engineering Department
PLGA	Punjab Local Government Act
PMDFC	Punjab Municipal Development Fund Company
SOPs	Standard Operating Procedures
SWM	Solid Waste Management
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
WHO	World Health Organization

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Punjab (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, Municipal Committees, District Councils, Union Councils, District Health Authorities and District Education Authorities of nineteen (19) Districts of Punjab (North) and eight Public Sector Companies of the department of Local Government and Community Development, Punjab i.e. Cattle Market Management Companies and Waste Management Companies.

The Directorate General of Audit, District Governments Punjab (North), Lahore conducted Performance Audit of Municipal committee, Jhelum in December, 2019 for the period 2017-19. The main objectives of the Audit were to assess and comment whether the Municipal Committee Jhelum was utilizing its resources and performing its activities in economical, efficient and effective manner. The Audit was conducted in accordance with the INTOSAI Auditing Standards

Municipal committee, Jhelum is primarily responsible for providing civic functions in order to improve the living standards of population in its ambit. One of the recurring service areas is the provision and maintenance of water supply and control, and sewerage treatment and waste disposal.

Key Audit Findings

i. Organization & Management related issues were noticed in six cases[1]
ii. Five issues regarding Financial Mismanagement were noticed[2]
iii. Improper assets management was noticed in two (02) cases[3]
iv. One issue was noticed pertaining to monitoring & evaluation[4]
v. Environmental issues were pointed out in seven cases[5]
vi. Three issues pertaining to the non-sustainability of programme were noticed.[6]

[1] Paras: 4.1.1 to 4.1.6
[2] Paras: 4.2.1 to 4.2.5
[3] Paras: 4.3.1 to 4.3.2
[4] Para : 4.4.1
[5] Paras: 4.5.1 to 4.5.7
[6] Paras: 4.6.1 to 4.6.3

Recommendations:

1. Officers and official should be provided training on Solid Waste Management Techniques. Trainings on collection of solid waste, transportation and disposal to landfill sites will enhance efficiency of Municipal Committee Jhelum also make the city clean, healthier and pollution free.
2. Arrears and water charges should be recovered for sustainability of water supply schemes.
3. Water treatment and purification techniques should be updated and sustained to avoid damage to public health.
4. Water should be regularly tested for its quality and fitness to human consumption.
5. Waste collection should be made more efficient.
6. Broken and damaged supply lines should be made operative.
7. The 3R (Reduce, Reuse, Recycle) program should be launched by Municipal Committee Jhelum to ensure waste minimization by encouraging reusable items and items that can be decomposed biological and the application of the disposal environment friendly waste.

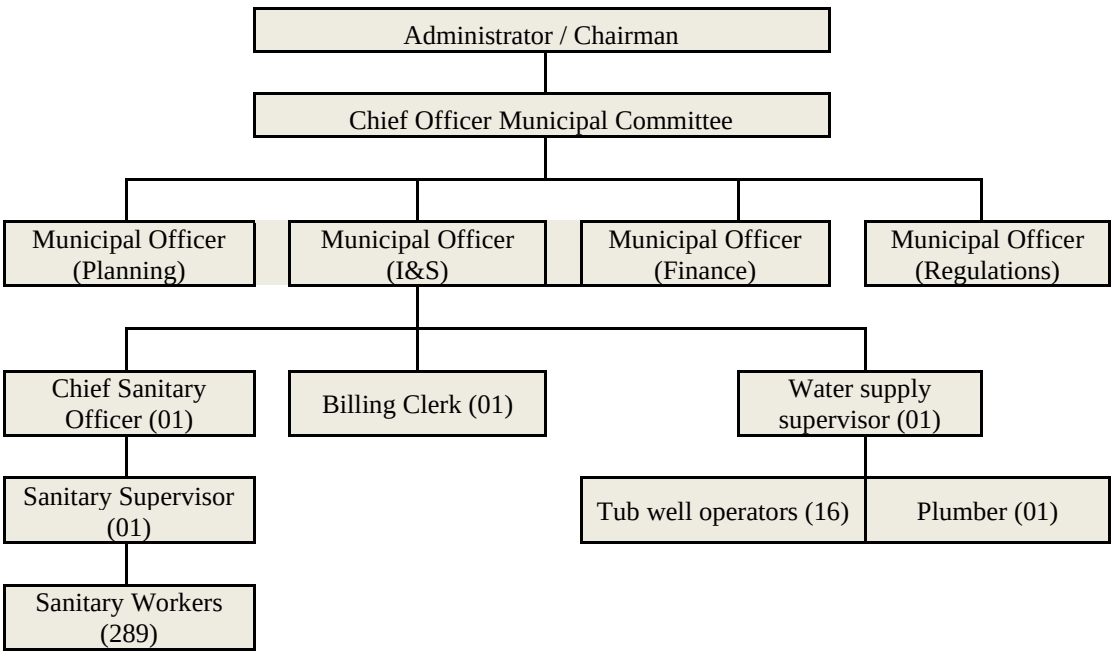
1 Introduction

Municipal Committee Jhelum was established on 01.01.2017 under Punjab Local Government Act 2013. As per Section 82 sub section 1 of PLGA 2013, the Chairman of a Municipal Committee shall be the executive head and as per Section 64(6) of PLGA 2013, Chief Officer shall be the Principal Accounting Officer of the municipal committee. Chairman and the Chief Officer shall be personally responsible to ensure that business of the Municipal Committee is conducted proficiently, in accordance with laws and to promote the objectives of the Municipal Committee.

Municipal Committee Jhelum is one of four Municipal Committees of District Jhelum. There are 16 Union Councils in the Tehsil, out of which five fall in urban areas. According to 2017 population census, total population and urban population of the tehsil is 445,190 and 190,425 respectively.

As per Local Government Act 2013, Municipal Officer (infrastructure and services) of Municipal Committee provides, manages, operates, maintains and improves the municipal infrastructure and services.

Organogram of Municipal infrastructure



Functions of Municipal Committee

Major functions of municipal committee is provision, management, operation, maintenance and improvement of the municipal infrastructure and services relating to

i. Water supply, control and development of water sources
ii. Sewerage, sewerage treatment and disposal
iii. Storm water drainage
iv. Sanitation and solid waste collection and sanitary disposal of solid, liquid industrial and hospital waste Municipal Committee Jhelum

Background

Solid and liquid wastes were the major source of water pollution in the country and the cause of wide spread waterborne diseases as stated in the National Conservation Strategy Report. According to this study, the unsound disposal of Municipal Solid Waste in Pakistan has reached about 95%, this study has raised concerns that industrial and hospital wastes were also being dumped in municipal disposal areas without any record of their location, quantity, or toxic composition, hence the need of government's initiative to improve such services.

The rapid urbanization in Punjab is causing unprecedented deterioration in the ecosystem. It is also placing enormous pressure on the capacity of towns to provide adequate SWM services for their increasing populations. Chief Minister's special initiative on SWM is projected to address SWM challenges of these towns.

This exercise was aimed to address SWM techniques to reduce the environmental impact of urbanization in order to minimize negative environmental and health impacts associated with poor solid waste management. The strategy is to provide sustainable solid waste management system/interventions for each local town, capable of collecting, transporting, treating and safe disposal what ultimately remains as waste.

The residents of Municipal Committee Jhelum rely on ground pumped water supply schemes. As per record of Municipal committee, there were 36 number of water supply schemes installed by Public health department, out of which, only 19 water supply schemes were functional.

With the urbanization pacing, SWM is becoming a major health hazard. The present SWM infrastructure in Jhelum city has increasingly becoming redundant while the expenditure incurred on it is becoming a

major expenditure item. Without proper urban planning, there is no outlet for rain storm and flooding water which ultimately gathers in depression, which further deteriorates the environment.

Objectives of Municipal Services

- Provision of drinking water to all areas of Jhelum city.
- The Purpose of this function is to develop the effective solid waste management plans for Municipal Committee which have adequate machinery to a certain extent.
- Proper arrangement of storm water to save the locality or people of low-lying areas facing severe problems of flooding during rains, long stagnation periods and consequently damaging properties.
- Maintenance and improvement of sewerage lines installed by PHE department but not transferred to MC Jhelum.

Financial resources

The budget of Rs 84.100 million was allocated for water supply and sanitation services for the financial years 2017-18 & 2018-19. Out of this budget, expenditure of Rs 63.193 million was incurred as detailed below.

Rs in million

Financial year	Object Code	Object Code Description	Budget	Expenditure
2017-18	A01277	Contingent paid staff (Sanitary workers)	8.000	4.698
	A03306	Electricity charges-Water supply	15.000	12.949
	A09601	Purchase of Machinery	0	0
	A13001	Transport Repair (Sanitation Vehicles)	8.500	7.044
	A13103	Maintenance & Repair of Water works	1.500	1.461
	A13301	Repair of Machinery	0	0
	A13503	Repair of Drainage system	0	0
	A17206	POL charges for vehicle, truck, Trolley (Sanitation vehicles)	7.000	5.993
		Total	**40.000**	**32.145**
2018-19	A01277	Contingent paid staff (Sanitary workers)	15.000	6.498
	A03306	Electricity charges-Water supply	13.500	13.452
	A09601	Purchase of Machinery	0	0
	A13001	Transport Repair (Sanitation Vehicles)	4.100	2.302
	A13103	Repair of Water works	3.500	2.794
	A13305	Repair of Water supply lines	0	0

	A13503	Repair of Drainage system	0	0
	A17206	POL charges for vehicle, truck, Trolley (Sanitation vehicles)	8.000	6.002
		Total	**44.100**	**31.048**
		Grand total	**84.100**	**63.193**

2 Audit Objectives

The Performance Audit of Municipal Committee Jhelum was carried out with objectives to;

i. examine that the Municipal Committee Jhelum was properly maintaining the water supply scheme to avoid the problem of lack of water;
ii. ensure harmonization of regulations and solid waste management plan;
iii. assess the effectiveness of the planning and execution of solid waste management;
iv. ensure that Municipal Committee Jhelum was collecting, transporting and disposing off solid waste in economical, efficient and effective manner;
v. assess that the expenditure incurred on sewerage system was justified or otherwise;
vi. ascertain compliance with applicable laws, rules, regulations, procedures and government instructions;
vii. evaluate the internal controls during implementation and operations;
viii. examine whether the targets of the activity were achieved;
ix. review financial, organizational, social and governance structure of the programme enabling the audit to comment on its performance;
x. asses whether the outsourcing of billing system of water supply scheme was effective and
xi. examine whether the municipal committee Jhelum is ensuring building of its staff.

3 Audit Scope and Methodology

The performance audit covered all the aspects of the Program i.e., planning, financing and execution of municipal services by Municipal Committee Jhelum for the period 2017-19. Audit also covered environmental issues include groundwater pollution, air pollution with impact on climate and potential health hazards. Supply of clean drinking water, sewerage water treatment, sanitation, management of solid waste at dumping site, disposal of infectious hospital waste etc., were also studied in performance audit. Audit reviewed all the activities of the program in line with economy, efficiency and effectiveness. It also covered reviewing activities of the program regarding compliance with applicable rules, regulations and procedures.

The methodology of Performance Audit of Municipal Committee Jhelum is divided into three phases, namely planning phase, implementation phase and reporting phase. Each phase is described in the following paragraphs.

Planning phase started by reviewing related documents and the results of the preliminary audit in order to identify problems, as well as determine key areas. After general problems identified and also both key areas and objectives determined, the implementation phase begins.

Implementation phase started by reviewing policies, rules and regulations. These reviews include policy structure review, analyzing, interviewing and discussing the problems with relevant people. In order to gain adequate understanding of the problems and the quantitative impact of weak policies, questionnaire was developed which consists of 50 questions about water supply, sanitation and solid waste management system. These questionnaires were circulated to residents of different areas of Jhelum city. In order to get the information about the municipal services, questionnaire was also developed for the management of the Municipal Committee Jhelum, consisting of 58 questions.

Subsequently, the audit activities proceeded by using techniques such as interviews, inspections, discussions, reviewing of questionnaires, sampling, and site visits with the objectives to develop the results to assess whether the performance of the entity in accordance with the criteria or otherwise.

Most importantly in this phase, performance was evaluated through field visits in Jhelum city that significantly showed the performance of Municipal Committee regarding water supply, sanitation and solid waste management. The evaluation also included visits to

landfills, interviews with the local people and collection of data. Results of the audit were based largely on these visits and outcomes of questionnaires.

The reporting phase includes compilation of the audit report based on findings and audit working papers from the implementation phase.

4 Audit Findings

4.1 Organization and Management

4.1.1 Unsatisfactory performance due to lack of human resource development

According to Section 84(1) of PLGA 2013, "a Chief Officer Municipal Committee shall be responsible for coordination, human resource management public relations, legal affairs and emergency services" Further, According to Sr. No. 6(d)(i) of National Sanitation Policy 2006, Government of Pakistan, "successful sanitation project will be converted in to model training centers for government officials, TMA staff, community activists, technician and elected representatives.

During performance audit for the period 2017-19 it was noticed that Municipal Committee Jhelum was facing severe problems in collection, disposal and dumping of Solid Waste in the absence of trained Human resource.

Management Training Programs to improve collection and disposal solid waste was highly neglected area in municipal sector. The matrix below shows that higher management as well as lower cadre officials of Municipal Committee Jhelum did not receive any training on collection and disposal of solid waste resulting in lack of human resource development and poor performance in service delivery.

Sr. No.	Officer / Staff	Current status	Training Received	Training Required
1	Chief Officer MC Jhelum	Lack of Technical Expertise for collection and disposal of Solid Waste	NIL	Solid Waste Management, Project Management, Contract Management, Safety & Social Safeguards
2	MO (I&S) M C Jhelum		NIL	Solid Waste Management, Monitoring & Evaluation, Safety & Social Safeguards
3	Chief Sanitary Officer M C Jhelum		NIL	S W Collection, Modern Techniques of Solid Waste Transportation and Disposal
4	Sanitary Supervisor		NIL	S W Collection, Disposal, Handling of Machinery, Safety & Social Safeguards
5	Sanitary Workers		NIL	Solid Waste Collection & Health Safety Measures

Audit is of the view that due to weak managerial controls, no training of officers and staff was arranged.

The matter was reported to PAO /CO in January 2020. It was replied by the management that LG&CD department has approved the

extra staff for sanitation purpose as daily wages and extended every month in the Punjab. Reply of the management was not related to the observation. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends to arrange comprehensive training program for officers / officials on collection and disposal of solid waste in order to provide better sanitation and sewerage facilities to general public.

4.1.2 Short coverage of basic services by the Municipal Committee Jhelum

According to National Sanitation Policy 2006, Pakistan will meet the millennium Development Goals target whereby 50% population by 2015 and 100% population by 2025 will be served with improved sanitation, drinking water and sewerage facility. Further, according to section 83(2)(a) of PLGA 2013, The Chairman shall, in the performance of duties, identify and develop criteria in terms of which progress in the implementation of the strategies, programmes and services can be evaluated, including key performance indicators.

During performance audit of Municipal Committee Jhelum for the period 2017-19, it was observed that various performance indicators showed very short coverage in provision of municipal services of Municipal Committee Jhelum during the year 2019 as given below:

Sector	Performance Indicator	Total requirement	Targets achieved	% age value
Water supply	Households connected with water supply scheme	Total 32,115 house holds	8,425 households connected	26.23%
Sewerage	households connected to the sewerage system	Total 32,115 house holds	2,542 households connected	8.05 %
Solid Waste Collection	Solid waste generated and collected per day	76.03 tons waste daily generated	40.403 ton waste collection daily	61 %

Audit is view that due to poor managerial controls, municipal committee Jhelum was not able to cover the maximum population in service delivery.

The matter was reported to PAO / CO in January 2020. It was replied that at this stage all water supply schemes are in working condition to cover the all public connected with water supply system. Reply of the

management was only regarding water supply but the coverage in other fields was also very low. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends provision of municipal services to the maximum population of district Jhelum.

4.1.3 Maximum complaints regarding broken and leakage in water supply lines

According to section 81(2)(h)(i) of PLGA 2013,a Municipal Committee is responsible to provide, manage, operate, maintain and improve the municipal infrastructure and services, including water supply and control and development of water sources.

Scrutiny of complaints record / register of Municipal Committee Jhelum revealed that, as against total complaints received during the financial year 2018-19, 85% of complaints related to leakage and broken pipes of water supply as detailed below:

Sr. No.	Nature of Complaints	No of Complaints	Percentage
1	Contaminated water	8	05%
2	Low pressure	16	10%
3	Broken pipes	80	50%
4	Leakage of pipes	56	35%
	Total	**160**	

The above table shows the poor condition of water supply lines despite the fact that sum of Rs 1.461 and Rs 2.794 million was incurred on repair of water supply lines during the financial years 2017-18 and 2018-19 respectively. During visit of various areas of Jhelum city, leakage in main supply lines and wastage of water was observed (**Image-1**).

Audit is of the view that due to mismanagement and in-effective control, old water supply lines could not be replaced to overcome the problems.

The matter was reported to PAO / CO in January 2020. It was replied that water supply lines approximately 30-40 years old system. Pipes are being proposed to be replaced under Punjab Cities Programe phase-II in next financial year. Whoever, miner repair and replacement of pipes is continue as per requirement. Reply of the management was not acceptable because the matter is under proposal. DAC in its meeting held

on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends repair of main water supply lines to stop the leakage besides fixing responsibility against the person(s) at fault.

4.1.4 Non-imposing restriction on domestic water boring by Municipal Committee Jhelum

According to 103(2) of PLGA 2013, "no new well, water-pump or any other source of water for drinking purposes, shall be dug, constructed or provided except with the sanction of the local government". Further, according to Sr. No. 6(1) of the notification No. SO(H-II)3-9/2014 dated 1st April, 2014 of Housing, Urban Development & Public Health Engineering Department, Government of the Punjab, "no person or agency shall install a tube-well or a water pump, to extract water from the aquifer, except with the prior permission in writing of the Authority or any person or agency authorized in this regard. The Authority may determine the rates for such installation and usage."

According to 6th Population & Housing Census-2017, total urban households were 32,115 and population of Jhelum city was 190,425.

During performance audit of Municipal Committee Jhelum, it was observed that total number of water supply connections was 8,425 with Municipal Committee Jhelum. Other households (32,115-8,425=23,690) who had no water supply connection may have personal water boring. As the underground water belongs to state and user of this water should pay fee for this. Municipal Committee Jhelum did not impose any restriction to obtain NOC from Municipal Committee Jhelum before conducting domestic bore at home resulted in increase in illegal domestic boring.

Audit is of the view that due to lack of planning and poor managerial controls, restriction of NOC was not imposed on personal boring.

The matter was reported to PAO /CO in January 2020. It was replied that proper printed serial wise duplicate notices are issued to consumers to control the domestic water boring and discourage the public to avoid new bores. Proposal for gazette notification for regular collection of tax in under process. Reply of management was not acceptable because matter is still under process. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends stoppage of illegal boring by imposing restrictions on NOC besides fixing the responsibility against the person(s) at fault.

4.1.5 Non-adoption of modern solid waste management techniques

According para l5(iv) of National Sanitation Policy 2006, Government at all level will promote the principle of 3 R's of waste management (i.e reduce, reuse, recycle) and encourage waste separation to maximize resource use and conservation.

Municipal Committee Jhelum did not adopt modern techniques of solid waste management in disposing off solid waste. Poorly managed solid waste, spreads diseases, contaminates water resources, increases the cost of potable water, increases flooding and pollutes the air. Municipal Committee Jhelum had skills to manage solid waste well. From a commercial or financial perspective, cost of recovery from households in the form of fee paid for waste collection could be a source of income. Sanitary landfills were expensive but where the disposal of solid waste as carefully planned to generate revenues and manage waste effectively. Some of the options that can be used to effectively to dispose-off solid waste management are.

- **3-R'sTechniques**: 3R's of waste management include reduce, reuse, and recycle. Reduce means purchase products that require less packaging or to limit the waste produced. The logic behind it is that if there is less waste, then there is less to recycle or reuse. Reuse means use a travel mug or reusable water bottle and avoid single-use bags. Recycle means paper, plastic, glass, magazines, electronics, and more can be processed into new products while using fewer natural resources and less energy. Recycling of scrap metal, paper, glass, plastics and cardboard is a large industry in many developed countries.
- **Composting**: Organic waste can be used to create compost to defray methane gas production and be used as inputs for fertilizer, construction materials, and even animal feed.
- **Energy**: Properly dried and sorted waste can provide a potent (and green) source of fuel for some industrial processes, in particular power generation and cement kilns, allowing their parent companies to fulfill their international obligation to reduce their carbon footprint.

- **Sanitary landfill**: Where the above do not achieve full disposal of waste, the balance needs to be delivered to a sanitary landfill, to limit its impact on people and the environment.

Non-auction and non-outsourcing of solid waste resulted in loss to government. **Image-2**

Audit is of the view that due to weak internal control and financial mismanagement of Municipal Committee, modern solid waste management techniques could not be adopted.

The matter was reported to PAO / CO in January 2020. It was replied that for effective solid waste management the MC has contacting different parties for establishing recycling plant. Reply was not acceptable because the matter is under process and no progress was shown. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends adopting latest techniques of waste collection and its disposal at dump site besides fixing responsibility against the person(s) at fault.

4.1.6 Poor Service delivery level of sanitation facility

According to section 81(2)(h)(iv) of PLGA 2013, a Municipal committee shall provide, manage, operate, maintain and improve the municipal infrastructure and services, including sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes. Further, according to Sr. No. 8(i) of National Sanitation Policy 2006, "effective sanitation management at the local level with active participation of all key stakeholders shall be endured and for this purpose, the government shall develop and implement district and tehsil level sanitation plans.

During performance audit of Municipal Committee Jhelum for the period 2017-19, it was observed that, Municipal Committee Jhelum was not able to provide sanitation and solid waste management services in all areas of the city. Few areas had complete service delivery level whereas other areas had poor or partial service delivery. Municipal Committee Jhelum did not prepare any sanitation plan in accordance with the National Sanitation Policy.

These areas of Municipal Committee Jhelum including Kachi Abadi, Model Colony, Madni Mohalla, Shumali Mohalla, Peera Ghalib

Machine Mohallas 1, 2, 3, Railway Colony, Lalazar Colony Dhok Jumma, Jadah Town, Professor Colony, Mujahid Abad, Dhok Mubarak and Islam Purawere fully served and streets were swept daily

But other areas of Jhelum city i.e. Bilal Town, Mohammad Ishaq Colony, Dhok Firdous, Shadab Road area, Iqbal Town, Kala Gate to Al-Meraj Floor Mill, Azeem Road, Irfan Road, Chak Jamal Road and Kala Gujran was poorly served or not served in collection of waste and cleaning by the Municipal Committee Jhelum.

Audit is of the view that due to poor management of available resources, sanitation service not reached to all areas of the Municipal Committee resulted in poor service delivery.

The matter was reported to PAO /CO in January 2020. It was replied that MC Jhelum has proposed purchase of new machinery under Punjab Cities Project Phase II in next financial year to cover the issue. Reply of the department was not acceptable because the matter is at proposal level, no physical progress shown. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends preparation of sanitation plan to provide sanitation and solid waste management services to maximum population of Jhelum city besides fixing responsibility against the person(s) at fault.

4.2 Financial Management

4.2.1 Short recovery of dues on account of water charges and sewerage fee – Rs 31.779 million

According to Section 81(2)(o) of PLGA 2013, "a Municipal Committee shall collect approved taxes, fees, rates, rents, tolls, charges, fines and Penalties". Further, according to section 81(2)(v) of ibid, "a Municipal Committee shall prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws in the courts of competent jurisdiction"

Performance audit of Municipal Committee Jhelum revealed that only Rs 13.487 million was collected against the demand of Rs 45.266 million on account of water charges and sewerage fee during the financial years 2017-18 & 2018-19. This resulted in less recovery of Rs 31.779 million as detailed below:

(Rs in million)

Financial year	Description	Demand	Collection	Not recovered
Water Supply charges				
2017-18	Previous year arrears	2.888	0	2.888
	Current year demand	11.500	7.016	4.484
2018-19	Previous year areas	5.000	0	5.000
	Current year demand	12.000	5.866	6.134
Sewerage fee		0	0	0
2018-19	Current and arrears	13.878	0.606	13.273
	Total	**45.266**	**13.488**	**31.779**

The management of Municipal Committee Jhelum did not make any concrete efforts to collect the outstanding amount which resulted in loss of Rs 31.779 million to government exchequer.

Audit is of the view that, due to poor financial management, outstanding amount on account of water supply charges could not be recovered.

The matter was reported to PAO /CO in January 2020. It was replied that main deficiency in recovery is previous year's arrears which are difficult to recover. Reply of the management was not acceptable because MC could not recover the total current dues which become arrear for next year which also need to recover. DAC in its meeting held on 24.11.2020 decided to keep the para pending till recovery. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends recovery of the outstanding amount from the defaulters besides fixing responsibility against the person(s) at fault.

4.2.2 Loss due to charging incorrect per unit rate by WAPDA – Rs 1.825 million

According to the various notifications rate of electricity fixed by NEPRA was as below:

NEPRA's Notification No.	Per unit Rate (Rs)	
	Off Peak Time	Peak Time
No. NEPRA/TRF-336/IESCO-2015/9890-9892 dated July 4, 2016	7.75	15.15
No. NIEPRA/TRE-336/1ESCO-2015/15633-15635 Dated September 18, 2017	7.45	14.85
No. NEPRA/TRF-336/13637-13639 Dated August 31, 2018	9.08	18.36

During performance audit of Municipal Committee Jhelum for the period 2017-19, it was observed that IESCO charged incorrect and excess unit rates than the actual rates on electricity bills. In most of the cases, amount was also charges against zero units. This resulted in loss of Rs 1.825 million to Municipal Committee Jhelum. **Annexure-A**

Audit is of the view that due to weak internal controls, municipal committee Jhelum sustained loss.

The matter was reported to PAO /CO in January 2020. It was replied that as per observations the timings has been changed which is as under 9AM-11AM and 3PM-6PM. Moreover, the CT Meters have also been installed to resolve this issue. Reply was not tenable because the para is regarding charging wrong per unit rate by IESCO. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends recovery of excess payment through adjustments in next bills besides fixing responsibility on person(s) at fault.

4.2.3 Loss on account of electricity charges of non-functional tube wells – Rs 0.809 million

According to Section 81(2)(h)(i) of PLGA 2013, a Municipal Committee shall provide, manage, operate, maintain and improve the

municipal infrastructure and services, including water supply and control and development of water sources.

During performance audit of Municipal Committee Jhelum it was observed payment of Rs 0.809 million on account of electricity charges for non-functional tube wells and filtration plants during 2017-19. This resulted in loss to government due to payment of electricity charges of non-functional tube wells and filtration plants. **(Image-3, Annexure-B)**

Audit is of the view that due to weak internal control on part of management, Municipal Committee Jhelum sustained loss on account of electricity charges of non-operational tub wells.

The matter was reported to PAO /CO in January 2020. It was replied that the arrears / line rent are only pending. Reply was not tenable because the electricity bills of non-functional tub-wells shows the units consumed. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

The matter was reported to PAO /CO in January 2020. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Recommendation:

Audit recommends investigation of the matter besides fixing responsibility on the person(s) at fault.

4.2.4 Defective outsourcing of billing system of water supply scheme

According to Section 102(2) of PLGA 2013, "where a piped water supply is provided, the local government shall supply water to private and public premises in such manner and on payment of such charges as the bye-laws may provide."

During performance audit of Municipal Committee Jhelum for the period 2017-19 it was observed that billing system of water supply was introduced w.e.f January 2017. Before 2017, there was no billing system for water supply. This was the main reason for huge arrears on account water charges. In 2017 Municipal Committee Jhelum hired a private company to prepare quarterly bills of water supply and outsourced the billing system. The private company created a database of the connection holders using computerized software. Billing charges of Rs 15 each was charged to the customers in their bills and the company was earning Rs 614,100/per year (10235x15x4) on account of billing charges.

Municipal committee Jhelum had manual record of the water charges only which was being maintained from the printed bills and Government record gone in the hands of private persons. Municipal Committee Jhelum neither had link of billing system nor had back up of the database. The private company had full control over database & software which resulted in ineffective control of Municipal Committee Jhelum.

Audit is of the view that due to full control of company over database, Municipal Committee Jhelum was handicapped and had poor control on billing system.

The matter was reported to PAO /CO in January 2020. It was replied that the billing system of water supply scheme was designed by the PMDFC and same is being followed. Reply was not tenable because MC Jhelum has no backup of data and total control is in the hands of private company. DAC in its meeting held on 24.11.2020 decided to keep the para pending with direction to maintain back-up of billing record. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends investigation of the matter besides fixing responsibility against the person(s) at fault.

4.2.5 Non-allocation of budget for purchase and repair of machinery & equipment of water supply and sanitations

According to Section 81(2)(h)(i) to (iv) of PLGA 2013, a Municipal Committee shall provide, manage, operate, maintain and improve the municipal infrastructure and services, including water supply and control and development of water sources, sewerage and sewerage treatment and disposal, storm water drainage, sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes. Further, according to section 81(2)k of ibid, a Municipal Committee shall prepare budget, revised budget and annual and long term municipal development programmes.

During performance audit of Municipal Committee Jhelum, examination of record of revealed that management did not allocate budget for purchase of machinery, repair of machinery, repair of water supply schemes and repair of drainage system despite of availability of funds of Rs 74.375 and Rs 134.634 million at end of financial year 2017-18 and 2018-19, as detailed below resulting in improper maintenance water supply schemes.

Financial Year	Annual Saving (Rs in million)	Head of account	Budget Allocation
2017-18	74.375	A09601-Purchase of Machinery	0
		A13301-Repair of machinery	0
		A13503-Drainage system	0
2018-19	134.634	A09601-Purchase of Machinery	0
		A13305-Repair of water supply	0
		A13503-Drainage system	0

Audit is of the view that non-provision of budget for purchase and repair of machinery was due to inadequate and poor financial discipline

The matter was reported to PAO /CO in January 2020. It was replied that the survey for repair and maintenance of machinery and equipment under Punjab Cities Program was carried out during financial year 2018-19 and funds were allocated during 2019-20. Due to this no budget was allocated by MC Jhelum. Reply was not tenable because survey was conducted during Month of March 2019 but funds were not allocated by MC Jhelum during financial year 2017-18 and 2018-19 as well. DAC in its meeting held on 24.11.2020 decided to fixing responsibility. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends utilization of saving besides fixing responsibility against the person(s) at fault.

4.3 Assets Management

4.3.1 Loss due to non-installation of disposal pump - Rs 0.500 million

According to Sr No.4(1)(c) of PLG (Property) Rules 2018, the manager shall take steps to ensure that the property meant for use of the public is actually used for that purpose in the best possible manner.

During visit of sewerage treatment plant area near Jhelum Stadium, it was observed that a disposal pump purchased 8 years ago was not installed and lying in open area in its original packing. This resulted in wastage of government funds amounting to Rs 0.500 million (**Image-4**).

Audit is of the view that due to poor asset management and weak managerial controls, disposal pump was purchased but not installed and funds were wasted.

The matter was reported to PAO /CO in January 2020. It was replied that under Punjab Cities Project Phase-I, rehabilitation of the disposal station is under process. Reply was not acceptable because the above mentioned disposal pump was lying in same condition. DAC in its meeting held on 24.11.2020 decided to keep the para pending till better utilization of disposal pump. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends investigation of the matter and proper management of government assets besides fixing responsibility against the person(s) at fault.

4.3.2 Improper operations & maintenance of solid waste machinery

According to Section 81(2)(S) of PLGA 2013 a Municipal Committee shall manage properties, assets and funds vested in the local government. Further, according to 4(1)(a) of PLG Property Rules 2018, a manager shall take such care of the property of the local government as a man of ordinary prudence would take care of his own property of like nature and under similar circumstances.

During performance audit of Municipal Committee Jhelum, it was observed that SWM machinery was parked in Gulfishan Colony near Jhelum Stadium having 6 acres area without boundary wall. The land was property of Municipal Committee Jhelum. Though Municipal Committee Jhelum has a basic structure of a workshop but tools, welding facility,

docking area and skilled staff was not available. Municipal Committee Jhelum did not have proper garage or shades for the machinery. All the tractors and machinery were parked in open area. (**Image-5**)

Audit is of the view that due to poor asset management and weak managerial control, machinery of Municipal Committee was operated and maintained improperly resulting in loss of government assets.

The matter was reported to PAO /CO in January 2020. It was replied that the proper parking area work shop and service / washing area for sanitation vehicles are proposed under PCP Phase-II in next financial year. Reply was not acceptable because the matter is at proposal stage. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends investigation of the matter and proper maintenance of assets besides fixing responsibility against the person(s) at fault.

4.4 Monitoring & Evaluation

4.4.1 Loss to Govt. due to charging Low Power Factor Penalty – Rs 0.192 million

According to Section No.83(2)(a) of PLGA 2013, "the Chairman shall, in the performance of duties identify and develop criteria in terms of which progress in the implementation of the strategies, programmes and services can be evaluated, including key performance indicators;

During performance audit of Municipal Committee Jhelum for the period 2017-19, it was observed that the electricity bills of water supply scheme were charged LPF Penalty on selected months and an amount of Rs 0.192 million was calculated as detailed at **Annexure-C**:

Low Power Factor (LPF) Penalty was an electric rate which may include additional charges when the customer had a power factor less than preset limit. Two types of electric appliances used on electricity one is lights and other type is fan/motors. LPF penalty may charge where motors used. The way to fix the problem is by installing Capacitor Banks as Power Savers at many places.

Audit is of the view that increase in cost of water supply scheme by charging LPF penalty was due to weak internal control on part of management of Municipal Committee. This resulted loss to government which could be saved by installation of capacitors.

The matter was reported to PAO /CO in January 2020. It was replied by the management that all tube wells are equipped with power factors for efficient consumption of electricity under Punjab Cities Project and to decrease the cost of electricity bill. Reply was not supported with the documentary evidence and electricity bill showing the effects of power factors on electricity charges. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends investigation of the matter and installation of capacitors to save electricity cost of tube-wells besides fixing responsibility against the person(s) at fault.

4.5 Environment

4.5.1 Water quality at source not fit for drinking

According to Punjab Drinking water Policy 2011, the vision of the Government of the Punjab is provision of safe drinking water of an adequate quantity at an affordable cost through equitable, efficient and sustainable services to all citizens by 2020. Further, spatial assessment of water quality parameters in Jhelum city was carried out by the Department of Space Science, Institute of Space Technology, Islamabad, in March 2017. In this study, drinking water quality of Jhelum city was assessed.

During performance audit of Municipal Committee Jhelum it was observed that an analysis was conducted by Pakistan Council of Research in Water Resources under Technical Assessment of water supply schemes in 2011. Out of 28 water samples collected from the functional schemes of drinking water in Jhelum city, quality of drinking water was safe and health whereas 17 out 28 (61%) collected water samples from functional water supply schemes in the City, were providing unsafe water for drinking. The perusal of this information revealed that biological contamination was common on all the water supply schemes.

Functional Water Supply Schemes	Total Samples Collected	Safe for drinking		Unsafe for drinking		Major Causes of Contamination
		No. of Samples	%	No. of samples	%	
16	28	11	39	17	61	biological, turbidity, iron

Further, spatial assessment of water quality parameters in Jhelum city was carried out by the Department of Space Science, Institute of Space Technology, Islamabad, in March 2017. In this study, drinking water quality of Jhelum city was assessed. Two hundred and ninety-two (292) drinking water samples were randomly collected in the study area. These samples were chemically analyzed for three key toxic (in excess) elements such as pH, total dissolved solids (TDS), and calcium. Geo-statistical techniques such as variogram and kriging were used to investigate the spatial variations of these minerals across the city.

The spatial structure for each element was found to be anisotropic, and thus, anisotropic variograms were used. The kriging predictions revealed significant concentrations of the above-stated elements at some locations in the study area. While comparing with the World Health Organization, United States Environmental Protection Agency, and Pakistan Environmental Protection Agency standards, the water samples

were found to be unsatisfactory for drinking. It was concluded that the drinking water in this region was of poor quality and needs proper treatment to make it palatable.

Audit is of the view that due to lack of planning and poor managerial controls, no efforts were done to make the water safe for drinking.

The matter was reported to PAO /CO in January 2020. It was replied that under Re-habilitation Works in PCP (Punjab Cities Program) Project Rs 500,000 has been allocated for analysis of yellow colored depositions in pumps and pipes lines. Test will be conducted under this project. Reply was not acceptable because no test was conducted yet. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends installation of water treatment plants and stoppage of biological contamination of underground water to improve the quality of drinking water supplied to general public.

4.5.2 Non segregation of different types of waste at dumping site along River Bank Jhelum

According to para 6(h)(xii) of National Sanitation Policy 2006, all local Governments will develop landfill sites for disposal of solid wastes. These landfill sites and the collection and disposal system can either be managed by local government or by public-private partnership. Further, according to Section 82A(1) Eighth Schedule of PLGA 2013, "the concerned local government shall provide landfill for proper disposal of solid waste and refuse, and until a provision is made, such local government shall notify or designate a dumping site for the purpose".

During performance audit of municipal services of Municipal Committee Jhelum for the Period 2017-19, it was observed that disposal of all type of solid wastes were mainly done in the form of open dumping at north and south side of G.T Road at River bank Jhelum. This open dumping was creating total in-sanitary & unhygienic conditions, degrading the environment of the city, causing obnoxious smells and providing breeding for mosquitoes and flies. Such practice of dumping was also polluting the water of Jhelum River.

It was further noticed that there was no segregation of waste at source / dumping site. It was found that the vehicles of solid waste entered the landfill freely without identify and confirm the type of waste being brought to the dumping site for disposal and unload the trolley where it the found place. There was no proper mechanism to ensure that waste at the landfill was properly segregated into general, recyclable, organic, industrial, septic and hazardous waste. (**Image-6**)

This resulted in-efficiency and ineffectiveness on part of Municipal Committee.

Audit is of the view that due to weak internal control of municipality, solid waste was being dumped on Bank River in an un-organized and un-systemic way.

The matter was reported to PAO /CO in January 2020. It was replied that for effective solid waste management MC Jhelum has contacting different parties for establishing recycling plant i.e, Peel Aston Global Resource Limited Corporate Solutions. Reply was not acceptable because the matter is still at proposal stage. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends that waste at landfill should be separated into general, recyclable, organic, industrial, septic and hazardous waste besides fixing the responsibility of the person(s) at fault.

4.5.3 Non-treatment of infected waste of private hospitals

According to section 81(2)(h)(iv) of PLGA 2013, a Municipal Committee shall provide, manage, operate, maintain and improve the municipal infrastructure and services, including sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes. Further, according to Sr. No.3 of Hospital Waste Management Rules 2005, notified by Ministry of Environment, Government of Pakistan vide No.S.R.O.1013(1)/2015 dated 3rd August 2002 “every hospital shall be responsible for the management of the waste generated by it till the final disposal in accordance with the provisions of Act”.

During performance audit of Municipal Committee Jhelum, it was observed that waste incineration plant was installed in DHQ Hospital Jhelum to burn the infected waste of DHQ Hospital as well as THQ Hospitals of all tehsils of District Jhelum. However, no such incineration

plant was installed to burn infected waste of the private Hospitals. Private hospitals dump their infected waste with others waste which ultimately mixed with solid waste at dumping site of Municipal Committee Jhelum.

Mixing or infected hospital was with other solid waste was much dangerous for human as well as animal health. Municipal Committee Jhelum had no arrangement to collect and dump the infected waste of private hospitals separately. (**Image-7**)

The matter was reported to PAO /CO in January 2020. It was replied that the matter relates to CEO Health Authority /Government of Punjab Health Department. Reply was not acceptable because according to PLGA 2013, treatment of hospital waste is function of Municipal Committee Jhelum. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends proper incineration of hospital waste to protect the environment and affecting health of general public adversely besides fixing responsibility against the person(s) at fault.

4.5.4 No physical security of dumping site

According to Section 82 A(2) of PLGA 2013, The concerned local government shall maintain landfill or dumping site, as the case may be, in such manner as the bylaws may provide. There should be proper and adequate controls surrounding the physical security of the dumping site.

Visit of dumping site during performance audit revealed that physical security at the dumping site was poor, with ease of entrance and exit. The lack of fencing means that the public can enter the dumping site at any time. This led to wide-scale scavenging and search for anything usable from discarded waste at the dumping site. Scavengers were actively involved in the separation of waste at the dumping site and receive compensation from sale of collected material. Other major impact of free entrance and exit in dumping site was that, it can also pose public health risks for the scavengers and the community more broadly. (**Image-8**)

Audit is of the view that due to poor managerial control, dumping site was not physical secured which increased the health risk for outsiders.

The matter was reported to PAO /CO in January 2020. It was replied that the new purchased site for land fill will be compounded in near future. Reply was not acceptable because matter is under proposal of

future and no physical progress shown. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Matter was reported to PAO /CO in January 2020. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Recommendation:

Audit recommends safeguarding of dumping site to control the free entry of scavengers to collect useful waste besides fixing responsibility against the person(s) at fault.

4.5.5 Improper and non-functional sewerage / drainage system

According to 45(1) of PLGA 2013, a local government shall provide an adequate system of public drains in its local area and all such drains shall be constructed, maintained, kept cleared and emptied with due regard to the health and convenience of the public.

During performance audit of Municipal Committee Jhelum for the Period 2017-19, it was observed that Municipal Committee Jhelum was providing improper drainage system which does not fulfill the standard public demands and in most of the areas, open *nali* system was running. Most of the drainage lines were not functional and blocked and become more problematic in rainy season.

Presently sewerage facilities provided in the city were very poor. There was an interconnection of nullahs, drains and sewers. Existing sewerage network was laid by PHED. The existing network was designed in 1974 and was completed in 1985 and cover old city along Machine Mohallah Road up to Jada, Dhoke Jumma Road, Islamia School road with trunk and lateral sewer. The population at north side of Islamia School Road and beyond Jada up to Kala was without sewerage facilities. Present system has passed its design life. The natural topography is sloping towards old city but due to blockage of roads and new Abadies on the way domestic waste water find no way and creates ponds in depressions. Flooding problems occur during rainy season at various parts of town. A number of ponds with stagnating waste water were observed in the city. The waste of PTC (Pakistan Tobacco Company Limited) had further deteriorated the situation and people were living in an unsanitary condition in Kala Gajran area. (**Image-9**)

It was also observed that following sewerage lines of Jhelum city were fully blocked since long.

Sr. No	Description	Distance
1	Jamia Asria Chowk to ward Machine mohalla No.1 , 2, & 3 main lines and attached branch lines	3 KM
2	Muhammadi Chowk to Janazgah Chowk main lines and attached branch lines	2.5 KM
3	Jamia Asria Chowk toward Civil lines Road Nia mohalla, Mohallah Boarding, Mohalla peera ghebh main lines and attached branch lines	2 KM

The resident of these areas were facing problems in de watering. Due to improper cleaning and de-silting, the sewerage lines had gone fully blocked and choked. Problem in rain become more severe and rain water remain stand several days in streets and road.

Further, it was also noticed that in Bilal town, Al-Madina Town and attach streets, Kashmir colony, Fazalabad and attached streets, no sewerage lines were laid by the Municipal Committee Jhelum.

Non-provision of proper drainage lines and non-maintenance resulted in creating environmental pollution and problem for public.

Audit is of the view that due to weak internal control of municipality, drainage/sewerage lines were not maintained properly. This resulted in-efficiency and ineffectiveness on part of Municipal Committee.

The matter was reported to PAO /CO in January 2020. It was replied that the MC Jhelum has no sufficient funds to replace the non functional sewerage/ drainage system but under Punjab Cities Project Phase I, rehabilitation of disposal station is under process. Reply of the management was not tenable because rehabilitation of disposal station is under process instead of sewerage lines. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends improving the sewerage and drainage system besides fixing responsibility against the person(s) at fault.

4.5.6 Non-functioning of sewerage water treatment plant / Disposal Station

According to Section 45(1) of PLGA 2013, a local government shall provide an adequate system of public drains in its local area and all such drains shall be constructed, maintained, kept cleared and emptied with due regard to the health and convenience of the public. Further, according to Section 81(2)(h) of PLGA 2013, a Municipal Committee shall provide, manage, operate, maintain and improve the municipal

infrastructure and services, including sewerage and sewerage treatment and disposal, storm water drainage.

During performance audit of municipal services Municipal Committee Jhelum for the Period 2017-19, it was found that there was only one Disposal station located near kachi abadi, stadium and Altaf park. Condition of treatment plat showed that these were almost 25 years old. Disposal station was non-functional from several years. Sewerage water of whole city was going in river without treatment.

Discharge of domestic and industrial effluent wastes in Jhelum River was major cause of water pollution. Heavy metals that were disposed-off and industrial waste accumulated in river, were harmful to humans and animals life. Toxins in industrial waste were the major cause of immune suppression, reproductive failure and acute poisoning. Infectious diseases, like cholera, typhoid fever and other diseases gastroenteritis, diarrhea, vomiting, skin and kidney problem were spreading through polluted water.

According to WHO, 75 to 80% water pollution caused by the domestic sewerage. Waste from the industries was also polluting the water of river. Polluted river had intolerable smell. Untreated domestic and industrial sewerage water was disposed-off in river which contained toxicants and bacterial contaminants and these toxic materials causes water pollution and ground water contamination. (**Image-10**)

Municipal Committee Jhelum did not focus on operation / maintenance of disposal station, resultantly had become dead.

Audit is of the view that due to weak internal control and inefficient management of municipality the drain water disposal station could not be maintained / functionalized.

This resulted in un-treated water was directly becoming the part of clean river water which was a question mark on the efficiency and effectiveness of Municipal Committee.

The matter was reported to PAO /CO in January 2020. It was replied that under PCP Phase I, rehabilitation of the disposal station is under process. Reply was not acceptable because the matter is under process. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends making disposal station functional in order to stop mixing of waste in Jhelum river without treatment besides fixing responsibility against the person(s) at fault.

4.5.7 Non-provision of separate system for storm water drainage

According to 2nd paragraph of Provincial Sanitation Policy 2015, TMAs at Districts level ensure that while constructing new sanitation and/or water schemes, storm water parameters should also be included in the design of sewerage system. Further, according to Section 81(2)(h) of PLGA 2013, a Municipal Committee shall provide, manage, operate, maintain and improve the municipal infrastructure and services, including sewerage and sewerage treatment and disposal, storm water drainage

Storm water drainage management means to manage rain water runoff. Storm water management is primarily about to drain high peak flows away in rain. Storm water management is essential to prevent erosion of agricultural land and flooding of inhabited urban or rural areas. Both cases can cause severe damages and contamination of the environment if sanitation facilities are flooded.

During performance audit of Municipal Committee Jhelum it was observed that no separate drainage lines were laid for quick disposal of storm / rain water.

Storm water drainage was the main problem of the city as there was no proper disposal of storm water. The existing drains were filled with silt and debris. There was a severe ponding problem in low laying areas due to lack of drainage facilities. Existing Storm water drains were flowing from north to south in the city and ultimately terminate into River Jhelum. The top soil was hard clay mixed with pebbles and percolation into sub-soil does not take place and all precipitation was converted into storm water runoff. Present storm water drainage system consists of open channels passing through the city and discharging into the River. Some sections of the existing drains were constructed in brick masonry whereas the remaining were natural earthen channels.

The field visits were helpful to ascertain the catchments areas, length and slope of drains, flooding areas, deposition of silt /debris in bed of drains. These parameters were considered for evaluation of existing storm water drainage system. Physical conditions of drains and outfalls structures were also checked. It was observed that the low lying areas

were facing severe problems of flooding during rains, long stagnation periods and consequently damage of properties.

Problems observed during site visit are given as under:

- Improper disposal of rain water
- Under size drains
- Unlined Earthen Channels
- Encroachment along drains
- At some places existing bed levels of drain higher than road level
- Mostly the drains were filled with silt due to lack of solid waste management system
- Loading of sewerage from houses due to lack of proper sewerage system in some areas
- Due to choking of sewerage system, the pipe lines were connected with drains

This resulted in severe problems of flooding during rains and long stagnation of water.

Audit is of the view that due to weak internal control and inefficient management, storm water drainage system was not established.

The matter was reported to PAO /CO in January 2020. It was replied that MC Jhelum has no sufficient fund to construct the parallel / separate drainage system for storm water drainage. However, one scheme of storm water drainage at jada road is under process with a cost Rs 1.50 million. Reply was not acceptable because the scheme is under proposal and also covers very small area. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends establishment of storm water drainage system besides fixing responsibility against the person(s) at fault.

4.6 Sustainability

4.6.1 Non-sustainability of water supply schemes due to poor working ratio

According to section 81(2)(h)(i) of PLGA 2013, a Municipal Committee shall (h) provide, manage, operate, maintain and improve the municipal infrastructure and services, including water supply and control and development of water sources. According to sr. No. 6.5 of Technical Assessment Survey Report of water supply scheme Punjab 2011, "improve the schemes management and revenue collection procedures to increase the income and make the scheme financially sustainable. Rate of monthly billing of water supply schemes should be fixed according to the expenditure incurred on supply of water to the consumers"

During performance audit of Municipal Committee Jhelum it was observed that working ratio between total revenue and total cost was 1:2.5 in financial year 2017-18 and was increased upto 1:3.2 in Financial Year 2018-19 as detailed below:

(Amount in million)

Financial year	Working Cost			Total Cost	Total Revenue	Revenue& Cost	
	Salary of Staff	Electricity charges	Maintenance cost			Working Ratio	% Age
2017-18	3.216	12.949	1.461	**17.626**	7.016	**1:2.5**	**39.80**
2018-19	3.377	12.667	2.794	**18.838**	5.866	**1:3.2**	**31.14**

This resulted in working cost of water supply was increased but revenue was declined in financial year 2018-19 as compared to previous financial year.

Audit is of the view that due to inefficiency of management in collection of dues from consumers, water supply schemes of Municipal Committee Jhelum were not financially sustainable.

The matter was reported to PAO /CO in January 2020. It was replied that main deficiency in recovery is previous years arrears which are difficult to recover. Reply was not acceptable because recovery of areas is also responsibility of MC Jhelum DAC in its meeting held on 24.11.2020 decided to keep the para pending till recovery. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends efficient collection of dues from the consumers and reduces the operational cost besides fixing responsibility against the person(s) at fault.

4.6.2 Decrease in number of water supply connections

According to key policy principles of Punjab Drinking Water Policy 2011, Public service provision institutions (WASAs, TMAs and others) will follow a reform program which will be based on rationalization of tariff, reduction of inefficiency cost and improvement of service delivery.

During performance audit of Municipal Committee Jhelum, scrutiny of record revealed that number of water supply connections decreased from 10,234 in 2017-18 to 8,425 in 2018-19 by 1,809.

Poor service delivery and water quality supplied by the Municipal Committee Jhelum resulting in decrease in number of water supply connections.

Audit is of the view that due to inefficient service management, number of consumers / connections was decreasing.

The matter was reported to PAO / CO in January 2020. It was replied that due to increase on personal water boring, consumers are going to disconnect the water supply connections. Proper printed serial wise duplicate notices are issued to consumers to control the domestic water boring and discourage the public to avoid new bores. Reply was not acceptable as no physical progress was show. DAC in its meeting held on 24.11.2020 decided to keep the para pending till compliance. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends taking appropriate steps to increase the domestic connections and increase the revenue besides fixing responsibility against the person(s) at fault.

(AIR Para No.07)

4.6.3 Unjustified low number of sewerage connections registered with Municipal Committee Jhelum

According to Section 37 (1) PLGA 2013, “a local government may, by notice in writing, require the owner or lessee of any building or land in any street, at his own expense and in such manner as the local

government thinks fit, to put up and keep in good condition proper troughs and pipes for receiving and carrying drain water from the building or land and for discharging the same or to establish and maintain any other connection or communication between such building or land and any drain or sewer"

During performance audit of Municipal Committee Jhelum for the year 2017-19, it was observed that population of Jhelum city was 129,440 persons as per 1998 census with a growth rate of 1.99% per annum. According to 6th Population & Housing Census-2017, total urban households were 32,115 and population was 190,425 Jhelum city.

The existing sewerage network was designed in 1974 and completed in 1985 covering old city along Machine Mohallah Road up to Jada, Dhoke Jumma Road, Islamia School road with trunk and lateral sewer. Scrutiny of sewerage record reveled that more than 60% area was using these sewerage lines but only 2,542 sewerage connections were registered with Municipal Committee Jhelum. **Annexure-D**:

Above detail showed that out of 60% area of the city, only 2542 houses got connections of sewerage and all others were illegally connected and were using sewerage system. Management of Municipal Committee Jhelum did not take steps to control the illegal sewerage connection. It is also mentioned that MO (Planning) branch of Municipal Committee Jhelum approved the maps of the houses and without approval, nobody can construct house in Jhelum city. Despite of this, Municipal Committee Jhelum did not impose restriction of sewerage connection along with map approval.

Audit is of the view that due to inefficacy of management, houses were illegally connected with the sewerage lines.

The matter was reported to PAO /CO in January 2020. It was replied by the management that major sewer schemes have not been handed over to MC Jhelum by PHED up till now. Due to this the registration of sewerage connections were not made. Reply was not tenable because if sewer schemes not handed over to MC Jhelum then why MC Jhelum is doing the work of cleaning and maintenance of these sewer lines. DAC in its meeting held on 24.11.2020 decided to keep the para pending till the handing over of sewer lines from PHED. No compliance was reported till the finalization of this report.

Recommendation:

Audit recommends taking appropriate steps to increase number of sewerage connections besides responsibility against the person(s) at fault.

(AIR Para No.41)

4.7 Overall Assessment

Municipal committee, Jhelum was established on 01.01.2017 under Punjab Local Government Act 2013.

i. Relevance: Safe drinking water and sanitation is one of the basic necessities of human life and its dignity. Poor sanitation whereas harms the human health also gives birth to multiple socio-economic and environmental concerns. Around 80% of all diseases are attributed to water and sanitation related causes. United Nations General Assembly, on 28 July 2010, through Resolution 64/292, explicitly recognized the human right to water and sanitation and acknowledged that clean drinking water and sanitation were essential to the realization of all human rights.

ii. Efficacy: According to PLGA 2013**,** Municipal committee, Jhelum was responsible to provide basic municipal services to residence of the Jhelum. But due to different reasons i.e. shortage of staff, lack of training, lack of interest of management, lack of sense of responsibly, Municipal Committee Jhelum failed to formulate and achieve the targets.

iii. Efficiency: Municipal committee, Jhelum had sufficient funds, generated from own resources and received from Punjab Government in shape of PFC Award. The funds available were neither allocated nor utilized efficiently to achieve the targets.

iv. Economy: Electricity charges were increased due to charging incorrect rates.

v. Effectiveness: Service delivery of Municipal committee, Jhelum remained less effective despite availability of funds and human resources.

vi. Compliance with rules: Main observations with regard to violation of rules as given in this Report.

vii. Performance Rating of Program: Unsatisfactory

viii. Risk Rating of Program: Substantial

5. Conclusion

Performance Audit of the water supply and sanitation of Municipal Committee Jhelum showed that the sectors suffer from unsatisfactory technical, financial, and environmental performance. This leads to high coping costs for residents resulting from the need to secure alternative supplies of water or in the costs of dealing with the health impacts of low water quality and inadequate sanitation.

5.1 Key issues for the future

1. Management and operational staff of sanitation and water supply schemes should be provided proper training in the O&M of the schemes so that they can perform their duties efficiently.
2. The cost-affectivity of O&M of water supply schemes should be an essential element for the sustainability of water supply schemes.
3. Water supply systems should be properly planned, constructed and maintained so that pollution in the system cannot occur.
4. Treatment and disinfection should be carried out before supplying it to the consumers. Proper treatment of water, before supplying it to the consumers, should be made mandatory for the water supply schemes. The performance of water treatment should also be checked and monitored periodically by the management team and concerned authorities
5. Awareness about the hazards of unsafe drinking water and the importance of safe drinking water for healthy living should be created
6. Steps should be taken to enhance revenue collection.
7. Increase solid waste collection efficiency. Waste collection points should be re-relocated as per actual needs.
8. Waste should be transported in covered transportation. Develop procedures for collection, transportation and disposal of hazardous and slaughter house waste. Avoid slaughter house/ Hospital/ Hazardous waste mixing with secondary waste.
9. Need effective and efficient plans for proper disposal of increasing solid waste.
10. Develop SOPs for immunization and periodic medical check-up of SWM staff. Provide cleaning facilities to sanitary workers. Provide safety & health training.
11. Principal of 3-R's of waste management (Reduce, reuse, recycle) should be promoted**.**

5.2 Lessons Identified:

The lessons identified are categorized under the following broad headings:

5.2.1 Service Delivery and Efficiency

In the Jhelum city, water coverage was just 39 percent, and for sanitation was even below 24 percent. Whatever the value of statistics, the fact is that even where systems exist and was in operating condition, service quality was an extremely serious problem. Availability was limited due to interruptions in power supply, which shuts down pumping plants. Running standby generators were not an option, since the Municipal Committee Jhelum could not afford to pay their costs.

5.2.2 Water Quality

In many areas, water quality is excessively poor due to contamination with human and animal waste, agricultural runoff, solid waste, and other elements. Analysis of samples from the water sources of the functional water supply schemes indicates that 61 percent of the total collected samples were unsafe for drinking purpose.

5.2.3 Financial Performance

Water supply schemes were unable to recover their costs and were unable to ensure the sustainability of their operations. Water was charged on a flat fee basis, and the rate of actual collection was 31% in 2018-19.

This was important, as sufficiency of funds was identified as a critical item in the sustainability of services and with insufficient funds meaning that maintenance and repairs can't be carried out and bills paid to WAPDA. The result was increasing levels of system non-functionality and lower levels of service.

5.2.4 Funding / Investment

These sectors rely on grant financing from provincial government and will continue to do so for many years. Although the goal will be to gradually increase the proportion of capital costs financed out of user fees.

The water supply and sanitation sector in Municipal Committee Jhelum was generating at a rate of 2.80 percent of annual receipt (2018-09). Budget allocation rates have to go up to meet the needs of rehabilitation of deteriorated assets, to improve service quality, and to expand coverage in water supply and sanitation.

The high number of non-functioning schemes was one indicator of this. In the future, investments/ funding need to be prioritized and assessed

in terms of their capital efficiency, sources of O&M costs must be identified and capacity must be assessed for operations.

5.2.5 Sector Financing

Financing gap was noticed in O&M cost recovery and in creation of new assets. However, the Government does not appear to demand much in return for this support: there appear to be few demands for increased service performance or efficiency in return for this funding. The poor governance in the sector only serves to perpetuate this situation.

Improved institutional governance without predictable and incentive-based financing will not provide the results that local population should expect.

In this regard it was important that local Government should link their financial support to delivery of outcomes in terms of financial performance and service to customers. This should include consideration of the use of results-based financing.

5.2.6 Human Capacity and Professionalization

Whether there was a move to increase participation of communities and CBOs (Community Based Organization), or continue to work through local entities, there was need to focus on how to build the capacity and professionalization of those institutions. Historically the emphasis has been noticed on creation of assets and not on delivery of service. As a result, there was a need to rebalance the excellent engineering skills toward excellence in the management and operation of water supply schemes.

5.2.7 Water Resources

The low levels of collection and treatment of sewerage has been highlighted in the complementary urban water and sanitation report, and this was leading to increasingly polluted rivers and shallow groundwater. The later has an immediate impact on households that rely on such water as an inexpensive source of supply. Groundwater was now being overexploited in many areas, and its quality was deteriorating.

Acknowledgement

We wish to express our gratitude and appreciation to the Management and staff of Municipal Committee Jhelum especially Mr. Shehzad Tufail MO (Infrastructure & Services), Mr. Abdul Qadeer Khan MO (Finance) for the assistance and cooperation to the auditors during this assignment. Further, we are also thankful to Mr. Muhammad Javed Assistant Director, District Education Authority, Jhelum and Mr. Dr. Farooq Bangash MS DHQ Hospital Jhelum for their cooperation in collection of data from general public on questioners.

Images & Photos

Image-1

Broken pipe lines and leakgage of water from main water supply lines (Para 4.1.3)

Image-2

Non-adoption of modern solid waste management techniques (para 4.1.5)

Image-3

Non-functional Tubewells (Para 4.2.3)

Non-functional tubwells (Para 4.2.3)

Image-4

Packed new disposal pump lying in open place but not installed (para 4.3.1)

Image-5




Garbage container, hand cart, trollies, water bowsers and other items parked openly (para 4.3.2)

Image-6

Non segregation of different types of waste at dumping site *(Para 4.5.2)*

Image-7

Waste incineration plant was installed in DHQ Hospital Jhelum (Para 4.5.3)

Image-8

No physical security of dumping site at River bank Jhelum (4.5.4)

Image-9




Sewerage and drainge system (Para 4.5.5)

Image-10




Non-functional Disposal station located near stadium in Altaf park, (Para 4.5.6)

ANNEXURES

Annexure-A

Para-4.2.2

(Amount in Rs)

Month	Meter number	Peak Unit	Peak Charges	Peak rate	Actual off peak rate	Actual charges	over charge	Including tax
Jul-17	7950500U	40	5600	140.00	15.15	606	4,994	5,868
Jul-17	7642900 u	200	4000	20.00	15.15	3,030	970	1,140
Jul-17	7641500 u	297	10800	36.36	15.15	4,500	6,300	7,403
Jul-17	8022500 u	60	4800	80.00	15.15	909	3,891	4,572
Sep-17	7642400 u	37	7800	210.81	15.15	561	7,239	8,506
Sep-17	7641500 u	143	6400	44.76	15.15	2,166	4,234	4,974
Sep-17	7707400 u	159	10400	65.41	15.15	2,409	7,991	9,390
Sep-17	7950500 u	40	5600	140.00	15.15	606	4,994	5,868
Sep-17	7955000 u	0	10000	0.00	15.15	-	10,000	11,750
17-Oct	7951800 u	0	5400	0.00	14.85	-	5,400	6,345
17-Oct	7950500 u	20	5600	280.00	14.85	297	5,303	6,231
17-Oct	7955000 u	442	10400	23.53	14.85	6,564	3,836	4,508
17-Oct	7707400 u	193	7200	37.31	14.85	2,866	4,334	5,092
17-Oct	7641500 u	69	6800	98.55	14.85	1,025	5,775	6,786
17-Oct	8022500 R	120	4800	40.00	14.85	1,782	3,018	3,546
17-Oct	8021600 u	6	3200	533.33	14.85	89	3,111	3,655
Jul-18	7951400 u	0	10400	0.00	14.85	-	10,400	12,220
Jul-18	507989	348	23,600	67.82	14.85	5,168	18,432	21,658
Jul-18	22433	20	5,600	280.00	14.85	297	5,303	6,231
Jul-18	22444	80	5,400	67.50	14.85	1,188	4,212	4,949
Jul-18	11742	1630	104,001	63.80	14.85	24,206	79,795	93,759
Jul-18	19424	3	1,400	466.67	14.85	45	1,355	1,593
Jul-18	20381	191	3,200	16.75	14.85	2,836	364	427
Jul-18	19395	74	7,199	97.29	14.85	1,099	6,101	7,168
Jul-18	3002673	49	4,600	93.88	14.85	728	3,872	4,550
Jul-18	8537	0	3,200	0.00	14.85	-	3,200	3,760
17-Sep	3002673	38	5,000	131.58	14.85	564	4,436	5,212
17-Sep	8573	0	3,200	3200.00	14.85	-	3,200	3,760
Aug-18	271606	169	3,600	21.30	14.85	2,510	1,090	1,281
Aug-18	15125	349	15,125	43.34	14.85	5,183	9,942	11,682
Aug-18	38689	108	5,800	53.70	14.85	1,604	4,196	4,931
Month	**Meter Number**	**Off peak unit**	**Off peak charges**	**Rate**	**Off peak rate**	**Actual charges**	**over charge**	**Including tax**
17-Jul	7951400u	7665	123,368	16.095	7.75	59,404	63,964	75,158
17-Jul	7642600 u	4726	59,626	12.617	7.75	36,627	23,000	27,024
17-Jul	7642500 u	1681	19,526	11.616	7.75	13,028	6,498	7,635
17-Jul	7642900 u	2500	25,125	10.050	7.75	19,375	5,750	6,756
17-Jul	7641500 u	3229	33,677	10.430	7.75	25,025	8,652	10,166
17-Jul	7643200 u	2500	37,230	14.892	7.75	19,375	17,855	20,980
17-Jul	8022600 u	3499	42,201	12.061	7.75	27,117	15,084	17,723
17-Jul	8022700 u	898	10,857	12.090	7.75	6,960	3,898	4,580
17-Jul	8022500 u	4654	42,087	9.043	7.75	36,069	6,019	7,072
17-Jul	8021600 u	1921	17,000	8.850	7.75	14,888	2,112	2,482
17-Jul	8023200 u	2263	27,452	12.131	7.75	17,538	9,914	11,649
Sep-17	7642400 u	142	1,811	12.754	7.75	1,101	711	835

Month	Meter number	Peak Unit	Peak Charges	Peak rate	Actual off peak rate	Actual charges	over charge	Including tax
Sep-17	7642600 u	4233	52,912	12.500	7.75	32,806	20,106	23,625
Sep-17	7642500 u	1532	17,458	11.396	7.75	11,873	5,585	6,562
Sep-17	7642900 u	3000	35,700	11.900	7.75	23,250	12,450	14,629
Sep-17	7641500 u	2303	22,987	9.981	7.75	17,848	5,139	6,038
Sep-17	7643200 u	2500	26,625	10.650	7.75	19,375	7,250	8,519
Sep-17	7708400 R	9000	169,650	18.850	7.75	69,750	99,900	117,383
Sep-17	7706700 u	7836	99,633	12.715	7.75	60,729	38,904	45,712
Sep-17	7707400 u	3687	35,752	9.697	7.75	28,574	7,178	8,434
Sep-17	7705900 u	5500	79,125	14.386	7.75	42,625	36,500	42,888
Sep-17	7707500 u	1693	44,038	26.012	7.75	13,121	30,917	36,328
Sep-17	7951800 u	2120	18,762	8.850	7.75	16,430	2,332	2,740
Sep-17	7950500 u	3980	35,823	9.001	7.75	30,845	4,978	5,849
Sep-17	7955000 u	6901	89,379	12.952	7.75	53,483	35,896	42,178
Sep-17	7951400 u	7665	123,368	16.095	7.75	59,404	63,964	75,158
Oct-17	7951800 u	2140	18,939	8.850	7.45	15,943	2,996	3,520
Oct-17	7950500 u	4080	36,408	8.924	7.45	30,396	6,012	7,064
Oct-17	7955000 u	7136	71,210	9.979	7.45	53,163	18,047	21,205
Oct-17	7951400 u	7665	123,368	16.095	7.45	57,104	66,264	77,860
Oct-17	7708400 u	10000	118,695	11.870	7.45	74,500	44,195	51,929
Oct-17	7706700 u	2280	105,529	46.285	7.45	16,986	88,543	104,038
Oct-17	7707400 u	3310	32,850	9.924	7.45	24,660	8,191	9,624
Oct-17	7705900 u	9000	96,570	10.730	7.45	67,050	29,520	34,686
Oct-17	7707500 u	3129	43,336	13.850	7.45	23,311	20,025	23,529
Oct-17	7642600 u	4239	50,790	11.982	7.45	31,581	19,209	22,571
Oct-17	7642500 u	1395	17,985	12.892	7.45	10,393	7,592	8,921
Oct-17	7642900 u	3000	34,050	11.350	7.45	22,350	11,700	13,748
Oct-17	7641500 u	2211	21,044	9.518	7.45	16,472	4,572	5,372
Oct-17	0019000 u	1121	15,694	14.000	7.45	8,351	7,343	8,627
Oct-17	8022600 u	2837	36,627	12.910	7.45	21,136	15,491	18,202
Oct-17	8022500 R	5257	48,327	9.193	7.45	39,165	9,162	10,766
Oct-17	8023200 u	2606	26,843	10.300	7.45	19,415	7,428	8,728
Jul-18	7951100 u	338	4,957	14.666	7.45	2,518	2,439	2,866
Jul-18	7950500 u	5020	73,775	14.696	7.45	37,399	36,376	42,742
Jul-18	7955000 u	4994	58,817	11.778	7.45	37,205	21,612	25,394
Jul-18	7951400 u	219	2,021	9.228	7.45	1,632	389	458
Aug-17	10002	9000	94,650	10.517	7.75	69,750	24,900	29,258
Aug-17	16762	7210	94,768	13.144	7.75	55,878	38,890	45,696
Aug-17	507989	6813	66,878	9.816	7.75	52,801	14,077	16,540
Aug-17	19843	8940	92,529	10.350	7.75	69,285	23,244	27,312
Aug-17	22433	3880	34,638	8.927	7.75	30,070	4,568	5,367
Aug-17	22444	4140	37,839	9.140	7.75	32,085	5,754	6,761
Aug-17	11742	5393	73,257	13.584	7.75	41,796	31,461	36,967
Aug-17	12789	7665	123,368	16.095	7.75	59,404	63,964	75,158
Aug-17	19424	37	372	10.066	7.75	287	86	101
Aug-17	15462	5133	61,957	12.070	7.75	39,781	22,176	26,057
Aug-17	20381	1749	18,344	10.488	7.75	13,555	4,789	5,627
Aug-17	8000	2000	28,200	14.100	7.75	15,500	12,700	14,923
Aug-17	19395	2165	20,703	9.563	7.75	16,779	3,924	4,611
Aug-17	11900	4022	46,995	11.684	7.75	31,171	15,824	18,593

Month	Meter number	Peak Unit	Peak Charges	Peak rate	Actual off peak rate	Actual charges	over charge	Including tax
Aug-17	3002673	5832	52,348	8.976	7.75	45,198	7,150	8,401
Aug-17	8537	2168	19,187	8.850	7.75	16,802	2,385	2,802
Aug-17	11603	2225	25,391	11.412	7.75	17,244	8,148	9,573
Sep-17	11900	2858	29,748	10.409	7.75	22,150	7,598	8,928
Sep-17	4286	786	12,701	16.159	7.75	6,092	6,609	7,766
Sep-17	3002673	4607	41,342	8.974	7.75	35,704	5,638	6,624
Sep-17	8573	2095	18,541	8.850	7.75	16,236	2,305	2,708
Sep-17	11603	1684	25,703	15.263	7.75	13,051	12,652	14,867
Aug-18	271606	355	6,087	17.147	7.75	2,751	3,336	3,920
Aug-18	0027095	4429	54,167	12.230	7.75	34,325	19,842	23,315
Aug-18	15125	1011	14,182	14.028	7.75	7,835	6,347	7,458
Aug-18	38689	3851	35,701	9.271	7.75	29,845	5,856	6,881
				Total				**1,824,981**

Annexure-B

(Para-4.2.3)

(Amount in Rs)

Sr. No.	Name of water supply scheme Tub well	Financial year 2017-18	Financial year 2018-19	Total Expenditure
1	Commercial college Bilal Town	25,848	0	25,848
2	Pak. Family Hospital	93,060	0	93,060
3	Sabzi Mandi Ramzan Pura	7,666	0	7,666
4	Slaughter House (Sand blowing)	60,579	7,747	68,326
5	In-side Kundan Gate	54,428	55,060	109,488
6	Dhok Abdullah Road	44,962	0	44,962
7	Nai Abadi Mujahad Abad	104,418	0	104,418
8	Salman paras Kachi abadi	63,584	0	63,584
9	Company Bagh Civil Club	44,214	0	44,214
10	Kala Gujran	20,350	3,998	24,348
11	Tablegh-E-Islam School	17,180	0	17,180
12	Mujahidabad old GT road	6,700	1,800	8,500
13	Filtration plant Baba Karam Shah	4,613	2,800	7,413
14	Islamia Colony Kala Gujran	20,370	4,297	24,667
15	Noor filling station Kala Gujran	20,305	3,933	24,238
16	Disposal Works	2,709	132,948	135,657
17	Filtration plant near railway hospital	5,037	618	5,655
	Total	**596,023**	**213,201**	**809,224**

Annexure-C

(Para-4.4.1)

Month	Meter Number	LPF penalty	Tax	Amount (Rs)
17-Jul	7951800u	2,240	392	2,632
	7950500 u	2,128	372.4	2,500
	7951400 u	1,760	308	2,068
	7642600 u	2,052	359.1	2,411
	7642500 u	1,536	268.8	1,805
	7641500 u	648	113.4	761
	7643200 u	1,900	332.5	2,233
	8022600 u	2,508	438.9	2,947
	8022500 u	2,592	453.6	3,046
	8021600 u	2,880	504	3,384
	8023200 u	2,448	428.4	2,876
17-Sep	7642600 u	2,052	359.1	2,411
	7642500 u	1,632	285.6	1,918
	7642900 u	1,600	280	1,880
	7641500 u	1,536	268.8	1,805
	7643200 u	2,500	437.5	2,938
	7706700 u	1,596	279.3	1,875
	7707400 u	4,368	764.4	5,132
	7707500 u	1,036	181.3	1,217
	7951800 u	2,120	371	2,491
	7950500 u	2,128	372.4	2,500
	7955000 u	4,800	840	5,640
17-Oct	7951800 u	3,132	548.1	3,680
	7950500 u	2,688	470.4	3,158
	7955000 u	4,784	837.2	5,621
	7951400 u	1,760	308	2,068
	7706700 u	2,280	399	2,679
	7707400 u	3,310	579.25	3,889
	7642600 u	2,392	418.6	2,811
	8022600 u	2,736	478.8	3,215
	8022500 R	2,976	520.8	3,497
	8021600 u	2,357	412.475	2,769
	8023200 u	2,352	411.6	2,764
Jul-18	7955000 u	4,104	718.2	4,822
	7951400 u	3,536	618.8	4,155
Aug-17	10002	544	95.2	639
	16762	3,780	661.5	4,442
	507989	8,496	1486.8	9,983
	22444	1,836	321.3	2,157
	11742	4,784	837.2	5,621
	12789	1,760	308	2,068
	19424	15,960	2793	18,753
	15462	3,240	567	3,807

Month	Meter Number	LPF penalty	Tax	Amount (Rs)
	20381	1,408	246.4	1,654
	8000	2,760	483	3,243
	19395	1,440	252	1,692
	11900	1,944	340.2	2,284
	3002673	1,840	322	2,162
	8537	2,432	425.6	2,858
	11603	2,016	352.8	2,369
Sep, 17	11900	2,736	478.8	3,215
	4286	432	75.6	508
	30026738573	3,000	525	3,525
	8573	3,008	526.4	3,534
	11603	2,652	464.1	3,116
Aug, 18	271606	1,152	201.6	1,354
	0027095	5,400	945	6,345
	15125	1,632	285.6	1,918
	38689	2,320	406	2,726
				191,571

Annexure-D
Para-4.6.3

Sr. No	Locality	Total No. of sewerage connections registered	
		Through open drains	Through piped sewer
1	Dhoke Jumma	-	203
2	Dhoke Abdullah	-	91
3	Nia Mohalla	2	76
4	Mandi mohalla	2	67
5	Buksha colony	2	69
6	Shumali mohalla	-	102
7	Mohalla malaha	-	56
8	Moh. Khawajgan	-	27
9	Madrisa mohalla	-	39
10	Medan-e-Pakistan	-	54
11	civil lines	-	32
12	model colony	1	36
13	Machine moh. No 1	2	42
14	Machine moh. No 2	-	182
15	Machine moh. No 3	2	193
16	Bilal town	-	1066
17	Tehsil road	-	151
18	Mohalla main bazaar	1	56
	Total	**12**	**2542**