



**PERFORMANCE AUDIT REPORT  
ON  
ROLE OF TMA MARDAN  
IN PROVISION OF MUNICIPAL  
SERVICES IN  
DISTRICT MARDAN**

**AUDIT YEAR 2019-20**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

The Auditor General of Pakistan conducts audit in accordance with Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 37 of the Khyber Pakhtunkhwa Local Government Act 2013. The Performance Audit of "Role of TMA Mardan in provision of Municipal Services" was carried out accordingly.

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa conducted performance audit of "role of TMA Mardan in provision of Municipal Services" in February, 2020 for the financial year 2018-19 with a view to report significant findings to the stakeholders. Audit examined the efficiency and effectiveness aspects of the role of Tehsil Municipal Administration Mardan in provision of municipal services in Tehsil Mardan. Audit also assessed, on test check basis, whether the management complied with the applicable laws, rules and regulations. The Audit report indicates specific actions that, if taken, will help the management to realize the objectives of the role of TMA in provision of municipal services.

Most of the observations included in this report have been finalized in light of written replies of the management. DAC meetings were not convened despite repeated requests.

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

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

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## **ABBREVIATIONS AND ACRONYMS**

AGP	Auditor General of Pakistan
DG	Director General
DO	District Officer
INTOSAI	International Organization of Supreme Audit Institutions
KP	Khyber Pakhtunkhwa
KPEPA	Khyber Pakhtunkhwa Environmental Protection Act
LGA	Local Government Act
MOU	Memorandum of Understanding
NC	Neighbourhood Council
NLC	National Logistic Cell
PAO	Principal Accounting Officer
PC-1	Panning Commmsion-1
PMRU	Performance Measurement & Reforms Unit
SAMA	Services and Assets Management Agreement
SDG	Sustainable Development Goal
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TOR	Tehsil Officer Revenue
VC	Village Council
WSSCM	Water and Sanitation Services Company Mardan

## **EXECUTIVE SUMMARY**

The Director General Audit, District Governments, Khyber Pakhtunkhwa conducted performance audit titled “Role of TMA Mardan in provision of municipal services in Tehsil Mardan” during February 2020. The main objectives of audit were to evaluate the role of TMA Mardan in provision of municipal services to the residents of Tehsil Mardan with respect to economy, efficiency and effectiveness of municipal services. The audit was conducted in accordance with INTOSAI auditing standards as adopted by the Department of the Auditor General of Pakistan.

Tehsil Municipal Administration Mardan performs their functions under Khyber Pakhtunkhwa Local Government Act 2013. TMO is Principal Accounting Officer (PAO) as provided in Rule 8(IP) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial Provisions of the Act establish a local fund for each Tehsil and Town Administration for which Annual Budget Statement is authorized by the Tehsil/ Town Council in the form of budgetary grants.

Tehsil Municipal Administration Mardan consist 38 Union Councils, which are further, divided 39 Neighborhood Councils and 75 Village Councils. Out of which, 14 Urban Union Councils were handed over to newly established Water Supply and Sanitation Company (WSSC) in July, 2016 with a view to provide better Municipal Services to the residents of Mardan City area.

The mandate of Audit was restricted to examine the role of TMA in provision of municipal services which included water supply and sanitation, solid waste management, street lights, fire fighting, public parks and gardens, transport stations, public latrines, cattle fairs, municipal roads and streets, markets regulations, building regulations and slaughter houses etc and evaluation of the role of TMA in provision of the above municipal services to the people of Tehsil Mardan.

## **Key Audit Findings**

Key Audit Findings are as follows:

- i. Failure to establish dumping ground for solid waste management.
- ii. Failure to provide civic amenities in General Bus Stand
- iii. Failure to establish Slaughter Houses
- iv. Failure to utilize developmental fund
- v. Failure to recover outstanding loan
- vi. Wasteful expenditures on Fire Brigade Section
- vii. Failure to utilize Sewerage Treatment Plant and Dumping Ground
- viii. Failure to utilize TMA land for construction of Mega Park Mardan
- ix. Failure to ensure economy in purchase of street light items
- x. Failure to devise proper mechanism for identification and distribution of sewing machines, wheel chairs and electric water coolers
- xi. Uneconomical purchase of wheel chairs
- xii. Un-authentic payments to WSSC Mardan
- xiii. Failure to complete developmental schemes of municipal services
- xiv. Non transfer of 10% area in Housing Schemes to TMA by Housing Societies
- xv. Execution of substandard works due to weak supervision of technical staff
- xvi. Environmental Impact Assessment Analysis was not done
- xvii. Non disposal of Solid Waste of 5,110 tons approximately

## **Recommendations:**

Tehsil Municipal Administration Office needs to:

- i. Establish solid waste dumping ground and arrange sanitation vehicles for collection and disposal of solid waste from all village councils.
- ii. Provide basic facilities in the General Bus Stand to the passengers
- iii. Establish slaughter houses to take health and hygiene risk besides control over illegal street slaughtering.

- iv. Timely utilize developmental fund for improvement of infrastructure and municipal services in the area.
- v. Make efforts for early recovery of outstanding loan.
- vi. Transfer fire brigade staff and equipments to Rescue Department as per Provincial Government Orders.
- vii. Functionalize/utilize Sewerage Treatment Plant and Dumping Ground to control water and air pollution and disposal of solid waste in a safe place to keep the environment clean and healthy.
- viii. Complete Mega Park without further delay besides investigation.
- ix. Stop purchase through quotation to ensure economy and improve efficiency of street lights.
- x. Provide inspection report of Technical Committee, Stock Register and list of centers/beneficiaries for verification.
- xi. Provide comparison of specification, item guarantee and report of Technical Inspection Committee for verification.
- xii. Provide relevant record for verification.
- xiii. Complete developmental schemes without further delay.
- xiv. Ensure transfer of 10% public utility area to TMA.
- xv. Rectify substandard works and action against the person(s) at fault.
- xvi. Environmental Impact Assessment Analysis according to KPEPA 2014 besides action against the developers of housing schemes.
- xvii. Dispose off garbage/waste in a safe place to keep the environment clean and healthy.

## **1. INTRODUCTION**

### **1.1 Background**

Director General Audit, District Government, Khyber Pakhtunkhwa conducted an audit of role of TMA Mardan in provision of municipal services in Tehsil Mardan in February, 2020 for the financial year 2018-19. The main objectives of audit were to evaluate the role of TMA in provision of municipal services to the public in line with SDG 6 with respect to economy, efficiency and effectiveness of municipal services. The audit was conducted in accordance with the INTOSAI auditing standards.

Provision of adequate, municipal services is a basic need of all people living in the community as per law and provision of such municipal services to the people is the main function of concern TMA as per Local Government Act 2013.

Tehsil Municipal Administration Mardan starts service delivery to the public of District Mardan in 1938. Later on during 1990, 2015 and 2017 new TMAs were established by the Provincial Government Khyber Pakhtunkhwa for Tehsil Takhtbhai, Katlang and Rustam respectively.

Tehsil Municipal Administration Mardan consist 38 Union Councils, which are further, divided 39 Neighborhood Councils and 75 Village Councils. Out of which, 14 Urban Union Councils were handed over to newly established Water Supply and Sanitation Company (WSSC) in July, 2016 with a view to provide better Municipal Services to the residents of Mardan City area.

Tehsil Municipal Administration Mardan is located on Shamsi Road in Mardan City. According to the census conducted in 2017 the population of Tehsil Mardan was 1.403 million.



TMA Mardan provided service delivery in shape of water supply, sanitation, removal and disposal of sullage, sewer, garbage, and solid/liquid waste till June 2016, however, on establishment of Water Supply and Sanitation Company Mardan in July 2016, the above mentioned services were shifted to the company along with relevant employees and assets. Now, the functions of TMA Mardan with respect to service delivery includes the provision, operation and maintenance of street lights, fire-fighting, public parks and gardens, transport stations, public latrines, cattle fairs and slaughter houses in urban area and water supply and sanitation, solid waste management, street lights and other municipal services in rural area.

## **1.2 Organizational Structure**

TMA Mardan is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), Tehsil Officer (Regulation) and Tehsil Officer (Infrastructure).

## **2. AUDIT OBJECTIVES**

Objective of this audit is to evaluate the role of TMA in provision of Municipal Services in the area of TMA Mardan. Main objectives of audit to evaluate:

1. The provision, operation and maintenance of water supply and sanitation.
2. The operation, operation and maintenance of solid waste management.
3. The provision, operation and maintenance of street lights.
4. The provision, operation and maintenance of fire-fighting
5. The provision, operation and maintenance of other municipal services with respect to economy, efficiency and effectiveness.

### **3. AUDIT SCOPE AND METHODOLOGY**

#### **3.1 Audit Scope**

The Performance Audit covers all the aspects of provision of municipal services by the TMA i.e. planning, control and monitoring both for outsourced and department funds. Audit covers the period from 2018-19.

#### **3.2 Audit Methodology**

The performance audit was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards as adopted by the Department of the Auditor General of Pakistan. These standards require comprehensive planning to ensure that an audit of high quality is carried out in an economic, efficient and effective way within the planned time and cost. The following audit methodology was adopted during performance audit:

#### **Site Visits**

The selected sites i.e. General Bus Stand, Sewerage Treatment Plant, Mega Park and Street Lights at Mardan Nowshera GT Road of Tehsil Municipal Administration Mardan were visited by the audit team. The objectives of the inspection were to observe physically the role of TMA in provision of Municipal Services in the area.

#### **Interviews**

A number of officers and staff of TMA Mardan were contacted and interviewed with a view to obtain information as to how they fulfilled their obligations.

The officers interviewed included:

- TMO Mardan
- TO (I&S) TMA Mardan
- TOR TMA Mardan

- Chief Officer TMA Mardan
- Building Inspector/Draftsman
- Street Lights Inspector
- TMA Parks Supervisor
- Fire Brigade In charge

### **Documents Review**

Documents were reviewed to gain an understanding regarding Role of TMA in provision of Municipal Services are as under;

- Local Government Act 2013
- Laws, rules and regulations relevant to the subject audit
- Environmental Protection Act
- MOU between WSSCM and TMA
- Budget and Expenditure statement
- Progress Report of Developmental Schemes
- Regularity Audit Reports
- Websites of Local Government Department

### **3.3 Analytical Review**

Analytical procedures were also performed on financial and non-financial data with a view to analyze the role of TMA Mardan in provision of Municipal Services.

### **3.4 Reason for selection of audit**

The topic was selected to measure the performance of municipal services of TMAs in Tehsil. Audit from 3Es perspective was not conducted till date. It is expected that results & findings of audit will help and contribute to better planning in future for municipal services.

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Planning/Organization and Management Issues**

#### **4.1.1 Failure to establish dumping ground for solid waste management**

According to Khyber Pakhtunkhwa TMA Rules of Business 2015 Rule-3(x) that establishment of solid waste dumping ground for collection and management of solid waste from all Village / Neighborhood Councils, situated in the jurisdiction of each Town Municipal Administration is the responsibility of TMA.

TMA Mardan failed to establish solid waste dumping grounds for collection and management of solid waste of 75 village councils. Moreover sanitation vehicles were not available for collection of solid waste from the area as per report of In-charge Sanitation Section.

Non establishment of dumping ground for solid waste occurred due to weak managerial control which led to health risks and environmental pollution.

When pointed out in March 2020, management stated that TMA Mardan w.e.f. December 2016 is only responsible for transportation of collected waste by the AD LG&RDD (designated collection points) in 75 Village Councils (Rural) and the waste is being dumped in the private lands on the request of land owner for filling purpose. Reply was not satisfactory as the waste of rural area was lying untouched as clear from District Nazim/VC Secretary letters and pictures at Annexure-1.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends establishment of solid waste dumping ground and arrangement of sanitation vehicles for collection and disposal of solid waste from all village councils.

#### **4.1.2 Failure to provide civic amenities in General Bus Stand**

According to Local Government Act 2013 Chapter-V Rule-22(d) that the main function of TMA is to monitor, regulate and control over passenger and freight transport and transit stations.

TMA Mardan failed to provide basic municipal facilities like waiting sheds, clean water, mosque and washrooms/toilets for general public and especially for females and physically handicapped persons in General Bus Stand Mardan.

Non provision of civic amenities in General Bus Stand occurred due to weak managerial control, which resulted in depriving the people of basic facilities.

When pointed out in March 2020, no reply was furnished by the management.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends provision of basic facilities in the General Bus stand to the passengers especially to the females and physically handicapped persons.

#### **4.1.3 Failure to establish Slaughter Houses**

According to section 113 of local Government act 2013, it is the function of TMA to maintain and develop Slaughter houses.

TMA Mardan failed to establish slaughter houses in its jurisdiction as only one slaughter house was available in Mardan City whereas the rest of the area consisting of 75 village councils had no slaughter house facility.

Non establishment of Slaughter Houses occurred due to weak managerial control which poses serious health risks.

When pointed out in March 2020, no reply was furnished by the management.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends establishment of slaughter houses to tackle health and hygiene risk besides control over illegal street slaughtering.

## 4.2 Financial Management

### 4.2.1 Failure to utilize developmental fund -Rs 251.143 million

According to Section 22(c) of Local Government Act 2013 that it is the main function of Tehsil Municipal Administration to execute and manage development plans for improvement of municipal services and infrastructure.

Tehsil Municipal Administration Mardan Personal Ledger Account showed closing balance of Rs 251,143,986 on 30.06.2019 on account of various developmental funds lying unspent which showed failure of the management to utilize the fund for provision of municipal services and infrastructure in the area as detailed below:

Period	Opening Balance (Rs)	Receipts (Rs)	Total Receipts (Rs)	Expenditure (Rs)	Closing Balance (Rs)
2018-19	204,702,386	521,950,979	726,653,365	475,509,379	<b>251,143,986</b>

Non utilization of developmental fund occurred due to weak financial management which resulted in blockage of developmental fund and deprived the people of the area from provision of timely and quality municipal services and infrastructure.

When pointed out in March 2,020, management stated that the amount in question are the liabilities of Tehsil ADP, District ADP, Beautification Schemes, Special Package, District Development Initiatives, Tobacco Cess Fund and securities of various developmental schemes are in process for payment on the basis of work done to contractors accordingly. Reply was not tenable as break up of various heads mentioned along with justification for non utilization of fund during the financial year was not provided.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends timely utilization of developmental fund for improvement of infrastructure and municipal services in the area.

#### **4.2.2 Failure to recover outstanding loan–Rs 9.145 million**

Para 28 of GFR Vol-I states that no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Tehsil Municipal Officer Mardan paid Rs 9,145,937 as loan to District Government Mardan and TMA Rustam during 2015-19, however the amount was not recovered and still outstanding as detailed below.

<b>S.No</b>	<b>Payee details</b>	<b>Period of payment</b>	<b>Amount of Loan (Rs)</b>
1	District Government Mardan	2015-16	3,714,319
2	TMA Rustam	2017-18	5,000,000
3	-do-	2018-19	431,618
		<b>Total</b>	<b>9,145,937</b>

Non recovery of outstanding loan occurred due to weak financial management which resulted in loss to TMA.

When pointed out in March 2,020, management stated that letter for recovery to District Government Mardan and TMA Rustam will be issued soon and the recovery position will be shown to audit. Reply was not tenable as after lapse of considerable period, no efforts were made for recovery of loan.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends recovery of outstanding loan under intimation to audit.

#### **4.2.3 Wasteful expenditures on Fire Brigade Section Rs. 7.944 million**

According to Government of Khyber Pakhtunkhwa Local Government Department Local Council Board No.AO (Planning) / LCB/ Rescue-1122/TMAs/6-



65/2016-17 dated 16<sup>th</sup> March 2018, the competent authority has decided that the engaged/ existing staff with fire fighting vehicles along with all necessary equipments i.e. fire brigade vehicles may be handed over to the concerned Rescue Department.

TMA Mardan incurred expenditure of Rs 7,944,691 on salary and non salary of fire brigade section while the Provincial Government abolished firefighting service from TMA and directed to transfer the staff along with vehicle to Recue 1122. Thus expenditure was held irregular and wasteful.

<b>S.No</b>	<b>Particular</b>	<b>Amount (Rs)</b>
01	Salary	5,944,691
02	Non Salary	2,000,000
<b>Total</b>		<b>7,944,691</b>

Wasteful expenditure occurred due to weak financial management, which resulted in loss to TMA.

When pointed out in March 2020, the management did not respond to the audit observation.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends immediate transfer of fire brigade staff and equipments to Rescue Department as per Provincial Government Orders.

### **4.3 Assets Management**

#### **4.3.1 Failure to utilize Sewerage Treatment Plant and Dumping Ground**

According to section 11 of the Khyber Pakhtunkhwa Environmental Protection Act 2014, no person shall discharge or emit or allow the discharge or emission of any effluent or waste or air pollutant or noise in an amount, concentration or level which is in excess of the National Environment Quality Standard or, where applicable, the standards established under sub clause (i) of clause (g) of sub-section (1) of section 6.

Property record of TMA Mardan showed that Sewerage Treatment Plant constructed on 261 Kanal land at Canal Road near Mardan University and 228 Kanal Dumping Ground near Chamtar by PMRU was handed over to TMA Mardan in 1992. However management of TMA Mardan failed to utilize the sewerage treatment plant and dumping ground till date and most of the waste water and solid waste of Mardan city are thrown in River Kalpani or surrounding area of the city which causing in water and air pollution and danger for human health and life below water.

Non utilization of Sewerage Treatment Plant and dumping ground occurred due to weak managerial control, which caused air and water pollution.

When pointed out in March 2020, management stated that in SAMA agreement Sewerage Treatment Plant and Dumping Ground was handed over to WSSCM on 30.11.2016. However TMA Rural area garbage is dumped in Toru upon the request of the land owners of Toru village for filling purpose of their lands. Reply was not satisfactory as the treatment plant and dumping ground remained idle for a long period and further no proof of utilization by the WSSCM was showed.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends proper functionalization/utilization of Sewerage Treatment Plant and Dumping Ground on priority basis to control the water and air pollution and disposal of solid waste in a safe place to keep the environment clean and healthy.

#### **4.3.2 Failure to utilize TMA land for construction of Mega Park Mardan**

According to the Lease Deed dated 10.07.2017 executed between the Administrator Auqaf KPK (Lessor) and Town Municipal Officer, TMA Mardan (Lessee) that the lessee has agreed to take on lease the Auqaf Department land measuring 340 Kanal situated at Toru Khas Mardan on annual lease amount of Rs10,000 per annum per Kanal with 20% increase after every two years for a period of 33 years commencing from 01.07.2017 to 30.06.2050 for the purpose of establishment of Mega Park Mardan. The lessee shall pay the lease amount in advance at the start of each financial year i.e. in July and according to condition No.6 that the lessee shall have no right to dispose or uninstal the building after expiry of lease period. The property rights of the additional development works whatsoever carried out by the lessee shall transfer and vest in the lessor, free of cost after the expiry of the lease period.

Tehsil Municipal Administration Mardan acquired land on lease basis for establishment of Mega Park Mardan on very high rate instead of utilization of available land of TMA Mardan measuring 732 Kanal situated on Ring Road at Chamtar wherein 432 Kanal land has been proposed for New Bus Terminal Mardan whereas 300 Kanal land was lying idle without any proposed activity which would not only save the TMA from huge payment of lease amounting to Rs 657,467,153 for 33 years as per detail at Annexure-2, but also increase the physical assets of TMA in shape of infrastructure of Rs 400,000,000 of Mega Park to be handed over

to the Auqaf Department on expiry of lease period as per Agreement without any claim of cost. Moreover the Park if planned on TMA land near Bus Terminal will have a capacity of high level attraction due to huge flow of people in Bus Terminal including tourists which will not only provide a refreshment facility to the local people as well as tourists but also serve as a huge source of income for TMA on permanent basis.

Hiring of land on lease without proper analysis occurred due to weak asset management and ill planning of available resources which resulted in huge loss to TMA.

When pointed out in March 2020, management stated that administratively it was decided, planned the development of parks, General Bus Stand, however the future expected income will be planned and the proposal will be forwarded for further process. Reply was not tenable as the TMA would pay an average lease amount of Rs 20.00 million per year for leased land whereas the expected income of the park based on facts and figures was not assessed which may cause huge loss to TMA.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends investigation besides concrete efforts for early completion of the project as the progress of construction was very slow after lapse of three years for which TMA had paid a lease amount of Rs 10,880,00 till date without any return.

## **4.4 Procurement and Contract Management**

### **4.4.1 Non transparent procurement of street light items**

According to rule 6 of Khyber Pakhtunkhwa Public Procurement Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.

Tehsil Municipal Administration Mardan spent Rs 11,515,784 on purchase of street lights items and Rs 1,366,651 on purchase of Generic Consumable Accessories totaling to Rs 12,882,435 during financial year 2018-19. The purchases were made in piecemeal to avoid open tender system. Audit holds that the purchases were required to be made through open tender system in order to achieve economical rates and ensure quality of items purchased, which was not done.

Uneconomical and substandard purchase occurred due to weak internal control which resulted in wastage of public money.

When pointed out in March 2020, no reply was furnished by the management.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends investigation besides stoppage of purchases through quotations to ensure economy and quality of the purchased items.

#### 4.4.2 Failure to devise proper mechanism for identification and distribution of sewing machines, wheel chairs and electric water coolers

According to Revised Administrative Approval issued vide No.PO(LG)2-398/ PDWP/ 2014 dated 02.06.2017 Condition No.1 that proper mechanism may be devised for identification of beneficiaries and distribution of sewing machines and wheel chairs amongst the centers with collaboration of Social Welfare Department at district level.

Tehsil Municipal Administration Mardan incurred expenditure of Rs33,000,000 on purchase of “Sewing Machines, Wheel Chairs and Electric Water Coolers” out of Special Initiative Program during 2018-19. However, the local office failed to develop proper mechanism for identification of beneficiaries and distribution to concerned centers/entitled persons as no record i.e. Inspection Report of Technical Committee, Stock Registers, list of Social Welfare Centers and list of beneficiaries was available to verify the quality, quantity and distribution of the items purchased for welfare of local people as detailed below:

S#	Item Name	Name of supplier	Quantity	Rate (Rs)	Amount (Rs)
1	Sewing Machine Salika Model No.SL2	JIP Enterprises Mardan	1,341 Nos	7,459	10,000,000
2	Wheel Chair Size=80x29x76cm weight=17.20kg Model: 809-B	MM Construction International Peshawar	1,076 Nos	9,300	10,000,000
3	Electric Water Coolers Canon 65 Liters along with Stabilizers 5000Watts	Royal Traders Mardan	216 Nos	60,200	13,000,000
				<b>Total</b>	<b>33,000,000</b>

Non availability of proper mechanism for identification and distribution leads to depriving the deserving people of the area from fruitfulness of the project.

When pointed out in March 2020, management stated that according to the procurement rules, the procurement committee procured the items as per standard

policy of KPPRA and distributed as per mechanism/procedure devised by the committee, the detail record will be produced. Reply of the management was not tenable as no evidence was provided in support of reply.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends provision of inspection report of Technical Committee, Stock Register of items received along with list of centers/beneficiaries to whom the items issued and completion reports duly verified by DO Social Welfare Department/Village Committees in case of Water Coolers.

#### **4.4.3 Uneconomical purchase of wheel chairs**

According to Rule 3(iv) of Government of Khyber Pakhtunkhwa Public Procurement Rules 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and will be the best evaluated bid.

Tehsil Municipal Administration Mardan awarded the contracts of “purchase of Wheel Chairs for disable persons” with an estimated cost of Rs 10.00 million by accepting the highest rate instead of lowest rate without recording any cogent reason which resulted in uneconomical purchase as detailed below:

<b>Item Name</b>	<b>Rate accepted</b>	<b>Lowest rate</b>	<b>Diff (Rs)</b>	<b>Quantity</b>	<b>Loss (Rs)</b>
Wheel Chair Size=80x29x76cm weight=17.20kg	11,240	6,698	4,542	1,076 Nos	<b>4,882,650</b>

Uneconomical purchase was made to violation of procurement rules which resulted in loss to Government.

When pointed out in March 2020, management stated that according to the procurement rules of KPPRA, the procurement committee procured the items as per standard specification and no high rate was paid. Reply was not tenable as evidence of specification comparison of both the bidders made by the procurement committee was not provided for verification.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends provision of comparison of specification, item guarantee and report of Technical Inspection Committee for verification.

#### **4.4.4 Un-authentic payments to WSSC Mardan – Rs 30.452 million**

According to sections 11.1 and 11.4 of the agreement between TMO Mardan and WSSC Mardan that estimates of the receipts on account of taxes, fees, and user charges etc. in connection with the services shall be prepared by the Second Party (WSSC Mardan) for inclusion in the annual and revised budget estimates of the First Party (TMO Mardan) and recoverable. Accounts departments of both the parties shall carryout reconciliation of figures of receipts realized during the quarter and the budgeted and payable amount to be transferred to the Second Party during the ensuring month immediately which shall be adjusted on the basis of actual collection as ascertained through such reconciliation.

According to the section 3(xiv) of the said agreement “All audit reports and accounts of the Second Party (WSSC) shall be appropriated with First Party (TMO) within one month of finalization thereof or as soon as possible.

TMO Mardan paid Rs 30,452,951 to Water Supply and Sanitation Services Company (WSSC) Mardan during 2018-19 in connection with the agreement signed



between TMO Mardan and WSSC Mardan. The following irregularities were noticed:

1. Estimates of the receipts on the account of taxes, fees, and user charges etc. in connection with the services was not prepared and reported to the TMO Mardan for inclusion in its annual and revised budget estimates.
2. Receipts reconciliation between accounts of the both the parties were not carried out to ascertain the actual budget assessment of WSSC.
3. The payment made to the WSSC remained unverified as the auditable record i.e. pay and allowances, contingencies and receipts was not produced to audit for verification.
4. Receipts recovered from the water connections were not intimated to TMO Mardan by WSSC.
5. Final excess and savings were not submitted to TMA and hence the revised budget of WSSC Mardan cannot be ascertained.
6. WSSC did not submit audit report to verify the payment made by TMO and hence the total expenditure paid to the Company remained doubtful and unauthentic.

Non reconciliation of receipts and expenditure occurred due to weak financial control which resulted in unauthentic payment.

When pointed out in March 2020, the management did not respond the audit observation.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends timely reconciliation of receipts and expenditure as per SAMA agreement.

## **4.5 Monitoring and Evaluation Issues**

### **4.5.1 Failure to complete developmental schemes of municipal services**

According to Clause 5 of the Contract Agreements, that all the works would be completed within six months from the date of work order.

Tehsil Municipal Administration Mardan awarded eight (08) developmental schemes with an estimated cost of Rs 567.510 million to various contractors during 2017-18, which were required to be completed in stipulated time period of six (06) months. However, the works were not completed after lapse of two years which deprived the local people from timely provision of municipal services and infrastructure as detail at Annexure-3.

Non completion of developmental schemes occurred due to weak administration which resulted in abnormal delay of projects and deprived the locals from the benefits of various municipal infrastructures projects.

When pointed out in March 2020, no reply was furnished by the management.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends immediate completion of the developmental schemes without any further delay to facilitate the inhabitants of area.

### **4.5.2 Execution of substandard works due to weak supervision of technical staff**

According to Government of Khyber Pakhtunkhwa P&D Department Monitoring Report on Construction of Mega Park at Mardan vide letter No.P&D/

M&E/M-217/Vol-I/ 12380-87 dated 28.03.2019 that recovery should be made from the contractor for execution of substandard works.

Tehsil Municipal Administration Mardan paid Rs 40,207,523 for substandard works executed in four (04) number developmental projects as reported by technical inspection teams as per detail at Annexure-4. The substandard works were neither rectified nor recovered as no evidence was available on record to verify the latest position of the projects.

Execution of substandard works occurred due to weak supervision of technical staff which resulted in loss to Government and would curtail the efficiency of the projects.

When pointed out in March 2020, management stated that all the developmental works were executed according to standard specification in most of the developmental works, especially in Mega Park is executed under the supervision of consultants of NLC. The M&E report observations were rectified; report would be produced to the audit accordingly. Reply was not satisfactory as no evidence of rectification was provided.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends rectification of substandard works besides action against the person(s) at fault under intimation to audit.

#### **4.5.3 Non transfer of 10% area in Housing Schemes to TMA by the Housing Societies**

According to Government of Khyber Pakhtunkhwa Site Development Rules 2005 Rule-9(ii) & (iv) that the developer shall transfer the area under roads, open spaces/parks, graveyard and public buildings to the TMA which will not less than

10% of total scheme area and the area so transferred shall not be used by the transferee for any other purpose.

Tehsil Municipal Administration Mardan issued NOCs to ten (10) number housing societies with a total schemes area of 5,047.8 Kanal in Tehsil Mardan without transfer of 10% area of 504.78 Kanal under open spaces/parks, graveyard and public buildings to TMA which resulted in huge loss on one side and will create problems for TMA in provision of municipal services to the residents of the housing colonies after completion of the projects. Detail at annexure-5.

Non transfer of public utility area to TMA occurred due to weak managerial control which resulted in loss to TMA.

When pointed out in March 2020, management stated that in some cases 1% land had been transferred to TMA while the remaining will be transferred after completion of developmental works. Reply was not satisfactory as no proof of 1% transfer was shown to audit.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends immediate transfer of 10% public utility area to TMA under intimation to audit.

## **4.6 Environment**

### **4.6.1 Environmental Impact Assessment Analysis was not done**

According to Para 13(1) of the Khyber Pakhtunkhwa Environmental Protection Act 2014, no proponent of a project shall commence construction and operation unless he has filed with the Agency an initial environmental examination or where the project is likely to cause an adverse environmental effect, an environmental impact assessment, and has obtained from the Agency, environmental approval in respect thereof.

Major impacts of housing colonies concern land use and provision of infrastructural support, Transportation, Water Supply and Sanitation, Educational Facilities, Health Care, Employment, Cultural etc. Such activities have environmental hazards due to construction and other activities at housing schemes. Assessment was required to be carried out for housing colonies constructed in the area of TMA Mardan in order to implement pollution control measures. However, TMA Mardan issued NOCs to (10) numbers housing societies without submitting environmental impact analysis for the housing project as detailed at Annexure-6.

Non-carrying out of Environmental Impact Assessment Analysis occurred due to weak internal control which may result in adverse environmental impact.

When pointed out in March 2020, management stated that notices have been issued to the concerned developers for early submission of NOC from Environment Department. Reply was not satisfactory as TMA Mardan allowed the developers for construction of housing projects without obtaining environmental approval as per rules.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends conducting of Environmental Impact Assessment Analysis according to KPEPA 2014 besides action against the developers of housing schemes.

#### **4.6.2 Non disposal of Solid Waste of 5,110 tons approximately**

According to socio-economic and climatic conditions as well as international town planning standards and requirement of Khyber Pakhtunkhwa Environmental Protection Act 2014, the wastes from the houses will be collected and should be disposed off in a safe place to keep the environment clean and healthy.

TMA Mardan failed to collect and dispose off solid waste generated in the rural area of 75 Village Councils approximately 5,110 tons during 2018-19 as detailed below:

<b>Solid Waste generated per per day</b>	<b>Solid Waste disposed off per per day</b>	<b>Solid waste remained untouched per day</b>	<b>Total solid waste remained untouched per year</b>
15 tons	01 tons	14 tons	14x365= <b>5,110 tons</b>

Moreover dumping ground for disposal of solid waste was not available in rural area which showed that the waste disposed off was not according to the environmental standards.

Non-disposal of solid waste occurred due to weak administrative control which resulted in environmental hazards.

When pointed out in March 2020, management stated that most of the garbage/waste produced in rural area was used by the farmers as urea in their agriculture land. It is also added that heavy garbage are excavated through private machinery on emergency basis when needed. However TMA is responsible for the transportation of collected waste by the AD LG&RDD. Reply was not satisfactory as the waste of rural area was not disposed off as clear from pictures.

Request for convening DAC meeting was made in May 2020 with subsequent reminders, which was not convened till finalization of this report.

Audit recommends removal/disposal of garbage/waste in a safe place to keep the environment clean and healthy.

#### **4.7 Overall Assessment**

**i. Relevance:**

The office of Tehsil Municipal Officer, TMA Mardan was in line with government's sectoral policies.

**ii. Efficacy:**

The goals of the Tehsil Municipal Officer, TMA, Mardan with reference to originally concerned objectives have been achieved to some extent.

**iii. Efficiency:**

- i. Failure to establish dumping ground for solid waste management and slaughter house for control of illegal street slaughtering.
- ii. Failure to enhance street light.
- iii. Shortage of civic amenities in General Bus Stand.
- iv. Failure to utilize developmental fund.
- v. Failure to recovery long outstanding loan.
- vi. Failure to utilize available Sewerage Treatment Plant and dumping ground and non disposal of solid waste.

**iv. Economy:**

The Tehsil Municipal Officer, TMA, Mardan purchased streets lights through quotations which is violation of procurement rules and compromise on economy. Moreover uneconomical purchase of wheel chairs was made.

**v. Effectiveness:**

The office of Tehsil Municipal Officer, TMA Mardan failed to utilize TMA land for Mega Park and fire brigade staff and machinery. There was lack of facilities General Bus stand. Moreover developmental schemes were not completed within the stipulated period.



**vi. Compliance with rules:**

Main observations with regard to violation of rules are given below:

- Non-carrying of reconciliation of receipts and expenditure resulted the payment remain unauthentic and unverified.
- Failure to devise proper mechanism for identification and distribution of sewing machines, wheel chairs and electric water coolers.
- Non transfer of 10% area in Housing Schemes to TMA by the Housing Societies.
- Non utilization of Fire brigade machinery and vehicles which were being rust with passage of time and the general public remain deprived of the facility of fire brigade.
- Environmental Impact Assessment Analysis was not done.

## **5. CONCLUSION**

### **5.1 Key issues for the Future:**

Issues that could limit Tehsil Municipal Officer, TMA, Babozai performance and achievement of objectives are as under:

- i. Wasteful expenditures on fire brigade.
- ii. Non-completion of schemes within the stipulated period.
- iii. Unsatisfactory provision of municipal services

### **5.2 Lessons identified:**

- i. Establish solid waste dumping ground and arrange sanitation vehicles for collection and disposal of solid waste from all village councils.
- ii. Provide basic facilities in the General Bus Stand to the passengers
- iii. Establish slaughter houses to tackle health and hygiene risk besides control over illegal street slaughtering.
- iv. Timely utilize developmental fund for improvement of infrastructure and municipal services in the area.
- v. Make efforts for early recovery of outstanding loan.
- vi. Transfer fire brigade staff and equipments to Rescue Department as per Provincial Government Orders.
- vii. Functionalize/utilize Sewerage Treatment Plant and Dumping Ground to control water and air pollution and disposal of solid waste in a safe place to keep the environment clean and healthy.
- viii. Complete Mega Park without further delay besides investigation.
- ix. Stop purchase through quotation to ensure economy and improve efficiency of street lights.
- x. Complete developmental schemes without further delay.
- xi. Ensure transfer of 10% public utility area to TMA.
- xii. Rectify substandard works and action against the person(s) at fault.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the management and staff of Tehsil Municipal Administration Mardan for the assistance and cooperation with the audit team during this assignment.

## RESPONSES AND IMPLEMENTATION OF RECOMMENDATIONS

<b>Audit of Role of TMAs in provision of Municipal Services in TMA</b>				
Para No	Recommendations	Accepted Yes/No	Implementation date	Client Comments
1	Audit recommends establishment of solid waste dumping ground and arrangement of sanitation vehicles for collection and disposal of solid waste from all village councils.	Yes		TMA Mardan i.e. December 2016 is only responsible for transportation of collected waste by the AD LG&RDD (designated collection points) in 75 Village Councils (Rural) and the waste is being dumped in the private lands on the request of land owner for filling purpose.
2	Audit recommends provision of basic facilities in the General Bus stand to the passengers especially to the females and physically handicapped persons.	No		No reply furnished by the management.
3	Audit recommends establishment of slaughter houses to tackle health risks besides control over illegal street slaughtering.	No		No reply furnished by the management.
4	Audit recommends timely utilization of developmental fund for improvement of infrastructure and municipal services in the area.	Yes		The amount in question are the liabilities of Tehsil ADP, District ADP, Beautification Schemes, Special Package, District Development Initiatives, Tobacco Cess Fund and securities of various developmental schemes are in process for payment on the basis of work done to contractors accordingly.
5	Audit recommends recovery of outstanding loan under intimation to audit.	Yes		Letter for recovery to District Government Mardan and TMA Rustam would be issued soon and the recovery

				position would be shown to audit.
7	Audit recommends immediate transfer of fire brigade staff and equipments to Rescue Department as per Provincial Government Orders.	No		No reply furnished by the management.
8	Audit recommends proper functionalization/utilization of Sewerage Treatment Plant and Dumping Ground on priority basis to control the water and air pollution and disposal of solid waste in a safe place to keep the environment clean and healthy.	Yes		In SAMA agreement Sewerage Treatment Plant and Dumping Ground was handed over to WSSCM on 30.11.2016. However TMA Rural area garbage is dumped in Toru upon the request of the land owners of Toru village for filling purpose of their lands.
9	Audit recommends investigation besides concrete efforts for early completion of the project as the progress of construction was very slow after lapse of three years for which TMA had paid a lease amount of Rs 10,880,00 till date without any return.	Yes		That administratively it is decided, planned the development of parks, General Bus Stand, however the future expected income will be planned and the proposal will be forwarded for further process
10	Audit recommends investigation besides stoppage of purchase through quotation to ensure economy and quality of the purchased items which ultimately improve the street lights efficiency.	No		No reply furnished by the management.
11	Audit recommends provision of inspection report of Technical Committee, Stock Register of items received along with list of centers/beneficiaries to whom the items issued and completion reports duly verified by DO Social Welfare Department/Village Committees in case of Water	No		According to the procurement rules, the procurement committee procured the items as per standard policy of KPPRA and distributed as per mechanism/procedure devised by the committee, the detail record will be produced.

	Coolers.			
12	Audit recommends provision of comparison of specification, item guarantee and report of Technical Inspection Committee for verification.	No		According to the procurement rules of KPPRA, the procurement committee procured the items as per standard specification and no high rate was paid.
13	Audit recommends timely reconciliation of receipts and expenditure as per SAMA agreement.	No		No reply furnished by the management.
14	Audit recommends immediate completion of the developmental schemes without any further delay to facilitate the inhabitants of area.	No		No reply furnished by the management.
15	Audit recommends rectification of substandard works and action against the person(s) at fault under intimation to audit.	Yes		All the developmental works were executed according to standard specification in most of the developmental works, especially in Mega Park was executed under the supervision of consultants of NLC. The M&E report observations were rectified; report would be produced to the audit accordingly
16	Audit recommends immediate transfer of 10% public utility area to TMA under intimation to audit.	Yes		in some cases 1% land has been transferred to TMA while the remaining would be transferred after completion of developmental works
17	Audit recommends conducting of Environmental Impact Assessment Analysis according to KPEPA 2014 besides action against the developers of housing schemes.	Yes		Notices have been issued to the concerned developers for early submission of NOC from Environment Department.
18	Audit recommends removal/disposal of garbage/waste in a safe place to keep the environment clean and healthy.	Yes		Most of the garbage/waste produced in rural area was used by the farmers as urea in their agriculture land. It is

				also added that heavy garbage was excavated through private machinery on emergency basis when needed. However TMA is responsible for the transportation of collected waste by the AD LG&RDD.
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## ANNEXURES

### Annexure-1

#### 4.1.1 Pictures of solid waste not disposed off by TMA Mardan during 2018-19 (VC Gujar Gahri Mardan)



VC Gujar Gahri Mardan





**VC Gahri Ismailzai Mardan**



**VC Gahri Ismailzai Mardan**



**Annexure-2****4.3.2 Detail of lease amount to be paid to Auqaf Department for land acquired for Mega Park Mardan**

<b>No. of Years</b>	<b>Total Area in Kanals</b>	<b>Rate per Kanal</b>	<b>Bi-Annual Increase per Kanal 20%</b>	<b>Lease amount for 340 Kanal per Year</b>	<b>F.Year</b>
1	340	10,000	0	3,400,000	2017-18
2	340	10,000	0	3,400,000	2018-19
3	340	12000	20%	4,080,000	2019-20
4	340	12000	0	4,080,000	2020-21
5	340	14400	20%	4,896,000	2021-22
6	340	14400	0	4,896,000	2022-23
7	340	17280	20%	5,875,200	2023-24
8	340	17280	0	5,875,200	2024-25
9	340	20736	20%	7,050,240	2025-26
10	340	20736	0	7,050,240	2026-27
11	340	24883.2	20%	8,460,288	2027-28
12	340	24883.2	0	8,460,288	2028-29
13	340	29859.84	20%	10,152,346	2029-30
14	340	29859.84	0	10,152,346	2030-31
15	340	35831.81	20%	12,182,815	2031-32
16	340	35831.81	0	12,182,815	2032-33
17	340	42998.17	20%	14,619,378	2033-34
18	340	42998.17	0	14,619,378	2034-35
19	340	51597.81	20%	17,543,255	2035-36
20	340	51597.81	0	17,543,255	2036-37
21	340	61917.37	20%	21,051,906	2037-38
22	340	61917.37	0	21,051,906	2038-39
23	340	74300.84	20%	25,262,286	2039-40
24	340	74300.84	0	25,262,286	2040-41
25	340	89161.01	20%	30,314,743	2041-42
26	340	89161.01	0	30,314,743	2042-43
27	340	106993.21	20%	36,377,691	2043-44

28	340	106993.21	0	36,377,691	2044-45
29	340	128391.85	20%	43,653,229	2045-46
30	340	128391.85	0	43,653,229	2046-47
31	340	154070.22	20%	52,383,875	2047-48
32	340	154070.22	0	52,383,875	2048-49
33	340	184884.26	20%	62,860,648	2049-50
<b>Total lease payment in 33 Years</b>				<b>657,467,153</b>	

**Annexure-3**

## 4.5.1 Detail of non completion of developmental schemes of Municipal Services

(Rs in million)

S#	Name of scheme	Contractor	E/Cost (Rs)	Expenditure (Rs)	Due date of completion	Actual date of completion
1	Construction of Mega Park Mardan	NLC	400.000	85.000	20.09.2018	In progress (02/2020)
2	Const: of Gymnasium at Shago Par Hoti	Sibghat Ullah	25.780	16.935	14-05-2018	In progress (02/2020)
3	Const: of Gymnasium at Babani	Sibghat Ullah	26.370	20.393	14-05-2018	In progress (02/2020)
4	Const: of Gymnasium at GHSS Garyala	Bacha Wali	26.510	23.846	06-04-2018	In progress (02/2020)
5	Const: of Gymnasium at Bala Ghari	Behri Karam	26.310	15.393	06-04-2018	In progress (02/2020)
6	Const: of Gymnasium at Kot Doulatzai	Afsar Khan	36.650	25.331	09-04-2018	In progress (02/2020)
7	Const: of Gymnasium at Rural Mardan	Katlang Const: Co	21.890	19.841	06-04-2018	In progress (02/2020)
8	Solar lights system at Canal Road Mardan	M/S GMD Solar Co.	4.000	2.298	31.03.2018	In complete as per notice to Contractor dt. 30.8.18
		<b>Total</b>	<b>567.51</b>	<b>209.037</b>		

**Annexure-4**

4.5.2 Detail of execution of substandard works

S#	Name of Project	Item of work	Amount paid for the item of work (Rs)	Remarks of the Technical expert/
1	Construction of Mega Park Mardan	Boundary wall	15,121,347	substandard quality of concrete used in construction of boundary wall
	-do-	Path Way	14,046,956	Construction of path way was without proper preparation and compaction by power roller
	-do-	Main hole and Sewerage line	4,143,484	Drainage pipe lines installed were very small in diameter which will not carry a huge amount of water during rainy season in future.
2	Installation of Electric Water Coolers 65 Gallons In PK-30 Mardan	Electric Water Cooler 65 Gallons	4,422,952	As per report of Monitoring Team of P&D department that low quality electrical components installed in the electric coolers needs replacement with imported quality.
3	Beautification of Sheikmaltoon Park Mardan	Tuff tiles	844,206	As per report of Deputy Director Technical MDA Mardan the Tuff tiles broken at various places due to poor workmanship
	-do-	Motor pump	39,560	Motor pump not in working condition
	-do-	Kerb stones	296,167	Kerb stones fixed are under size
	-do-	Marry go	53,240	2 Nos Marry go mentioned as completed work do not exist.
	-do-	See-saw	53,240	See-saw are in damaged condition due to poor quality
	-do-	Fiber glass benches	156,256	Wooden and RCC benches are damaged due to poor quality
4	Installation of informative boards/milestone in Mardan	Electric Informative boards	1,030,115	Defective electronic boards were installed which were later on shifted for rectification however not reinstalled as per notice to contractor by TO (I&S)

				TMA Mardan
		<b>Total</b>	<b>40,207,523</b>	

**Annexure-5****4.5.3 Detail of Non transfer of 10% area in Housing Schemes to TMA by the Housing Societies**

S#	Name and Location of Housing Scheme	NOC date	Total Area in Kanal	10% Area required to be transferred to TMA for Parks, Graveyard & Public Buildings
1	Sheikh Yasin Township Charsadda Road Mardan	27.02.2008	350 Kanal	35 Kanal
2	Bismillah Township Nowshera Road Mardan	17.5.2008	458 Kanal	45.8 Kanal
3	Green Acres Nawan Kali Road Mardan	17.5.2008	1374.8 Kanal	137.48 Kanal
4	Gulberg Model Town Nowshera Road Mardan	24.9.2009	357 Kanal	35.7 Kanal
5	Sheikh Shehzad Model Town Charsadda Road Mardan	5.11.2008	456 Kanal	45.6 Kanal
6	Gulshan Model Town Phase-1 Ring Road Mardan	12.7.2013	200 Kanal	20 Kanal
7	Icon Valley Town Ghala Dher Road Mardan	5.5.2015	592 Kanal	59.2 Kanal
8	Orchad Villas Town Mohabat Abad Mardan	11.12.2013	231 Kanal	23.1 Kanal
9	Garden Town Nowshera Road Mardan	27.6.2013	837 Kanal	83.7 Kanal
10	Gulshan Model Town Phase-2 Ring Road Mardan	19.4.2018	192 Kanal	19.2 Kanal
<b>Total Area</b>			<b>5,047.8 Kanal</b>	<b>504.78 Kanal</b>

**Annexure-6****4.6.1 Detail of NOCs issued to Housing Projects without impact analysis by TMA Mardan**

S#	Name and Location of Housing Scheme	NOC date	Total Area in Kanal	Remarks
1	Sheikh Yasin Township Charsadda Road Mardan	27.02.2008	350 Kanal	Environmental Impact Assessment Analysis was not done
2	Bismillah Township Nowshera Road Mardan	17.5.2008	458 Kanal	--do--
3	Green Acres Nawan Kali Road Mardan	17.5.2008	1374.8 Kanal	--do--
4	Gulberg Model Town Nowshera Road Mardan	24.9.2009	357 Kanal	--do--
5	Sheikh Shehzad Model Town Charsadda Road Mardan	5.11.2008	456 Kanal	--do--
6	Gulshan Model Town Phase-1 Ring Road Mardan	12.7.2013	200 Kanal	--do--
7	Icon Valley Town Ghala Dher Road Mardan	5.5.2015	592 Kanal	--do--
8	Orchad Villas Town Mohabat Abad Mardan	11.12.2013	231 Kanal	--do--
9	Garden Town Nowshera Road Mardan	27.6.2013	837 Kanal	--do--
10	Gulshan Model Town Phase-2 Ring Road Mardan	19.4.2018	192 Kanal	--do--