



**AUDIT REPORT
ON THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATION
DISTRICT RAWALPINDI**

AUDIT YEARS 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG & CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Account Committee
PCC	Plain Cement Concrete
PDG	Punjab District Governments
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
PDSSP	Punjab Devolved Social Sector Programme
PPRA	Punjab Procurment regulation Authority
TAC	Town Accounts Committee
TMA	Town/Tehsil Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Regulation)

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial government shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Tehsil/Town Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of Town Municipal Administrations of District Rawalpindi for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations, irregularities and losses.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However no Departmental Accounts Committee meetings by PAO were convened despite repeated requests.

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of eighty one Tehsil Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil / Town Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate has a human resource of 15 officers and staff, total 4,389 man-days and the annual budget of Rs12.199 million for the financial year 2011-2012. It has mandated to conduct Financial Attest, Regularity Audit, Audit of Sanctions and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly Regional Directorate Rawalpindi carried out audit of the accounts of four TMAs of District Rawalpindi for the financial year 2011-12.

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

Audit of TMAs of City District Rawalpindi was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts was conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and revenue did not remain outside Government Account / Local Fund.

Audit Objectives

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipt

Total expenditure of four TMAs of Rawalpindi for the financial year 2011-12 was Rs1,019.10 million. Out of this Regional Director Audit (RDA) Rawalpindi audited expenditure of Rs335.32 million which in terms of percentage was 32.90% of total expenditure. Regional Director Audit planned and executed

audit of 4 TMAs i.e. 100% achievement against the planned audit activities.

Total receipts of four TMAs of Rawalpindi for the financial year 2011-12, were Rs956.97 million. RDA Rawalpindi audited receipts of Rs478.49 million which was 50% of total receipts.

c) Recoveries at the Instance of Audit

Recoveries of Rs38.097 million were pointed out, which was not in the notice of the executive before audit. An amount of Rs0 million was recovered and verified during the years 2012-13, till the time of compilation of report.

d) Key Audit Findings of the Report

- i. Non Production of Record of Rs331.62 million noted in three case¹
- ii. Non Compliance of Rules of Rs126.22 million noted in nine cases².
- iii. Recoveries of Rs 38.097 million noted in eight cases³.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

e) Recommendations

- I. Head of the Town Municipal Administrations needs to conduct physical stock taking of fixed and current assets.
- II. Departments need to comply with the Public Procurement Rules for and rational purchases of goods and services.
- III. Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.
- IV. The PAO needs to make efforts for expediting the realization of various Government receipts.

- V. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- VI. The PAO needs to take appropriate action for non-production of record.
- VII. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.3.2.1, 1.4.2.1 & 1.5.2.1

² Para 1.2.3.1, 1.2.3.3-5, 1.3.3.1, 1.4.3.1-2, 1.4.3.5 & 1.4.3.7

³ Para 1.2.3.1-2, 1.3.3.2-3, 1.4.3.3-4, 1.4.3.6 & 1.5.3.1-2

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	8	2,804.34
2	Total formations in Audit Jurisdiction	8	2,804.34
3	Total Entities (PAOs)/DDOs Audited	4	1,019.10
4	Audit & Inspection Reports	4	1,019.10
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

* Figures at Serial No.3, & 4 represents expenditure.

Table 2: Audit observations

(Rs in million)

Sr. No.	Description	Amount under audit observations	Para Reference
1	Asset management	0-	
2	Financial management	369.72	1.3.2.1, 1.4.2.1, 1.5.2.1, 1.2.3.1-2, 1.3.3.2-3, 1.4.3.3-4, 1.4.3.6 & 1.5.3.1-2
3	Internal controls	126.22	1.2.3.1, 1.2.3.3-5, 1.3.3.1, 1.4.3.1-2, 1.4.3.5 & 1.4.3.7
4	Others	0	
Total		495.94	

Table3: Outcome Statistics**Expenditure Outlay Audited**

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Other	Total Current Year	Total Last Year
1	Outlays audited		39.214	956.97	591.90	1,588.084*	6,023.95
2	Amount placed under Audit observation/irregularities		39.21	34.025	422.71	495.945	540.96
3	Recoveries pointed out at the instance of Audit.		4.835	31.431	1.831	38.097	74.84
4	Recoveries accepted/established at Audit instance.						
5	Recoveries realized at the instance of Audit.						

* The amount in serial No 1 column of “total 2011-12” is the sum of Expenditure and Receipts, whereas the total expenditure for the year 2011-12 was Rs1,019.10 million

Table4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	126.22
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	38.10
6	Non-production of record.to Audit.	331.62
7	Others, including cases of accidents, negligence etc.	0
	Total	495.94

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan

CHAPTER 1

1 TOWN MUNICIPAL ADMINISTRATIONS, RAWALPINDI

1.1 INTRODUCTION

TMA consists of Town Nazim, Town Naib Nazim and Town Municipal Officer. Each TMA comprises of five Drawing and Disbursing Officers i.e. TMO, TO-Finance, TO-I&S, TO-Regulation, TO-P&C and Town Nazim and Naib Nazim. The Main functions of TMAs are as follows:-

1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible;
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
3. Enforce all municipal laws, rules and by-laws governing TMA's functioning;
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
5. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
6. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
7. Manage properties, assets and funds vested in the Town Municipal Administration;
8. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
9. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice;

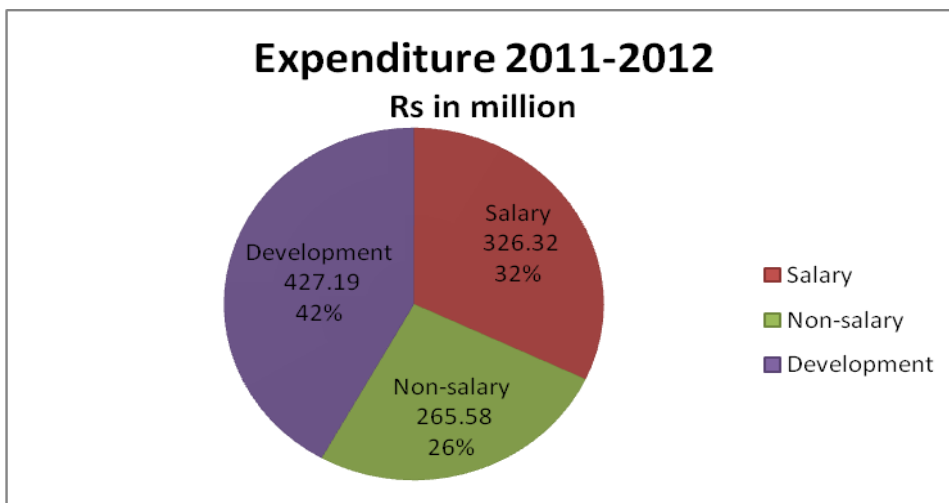
10. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;

11. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in
Million)

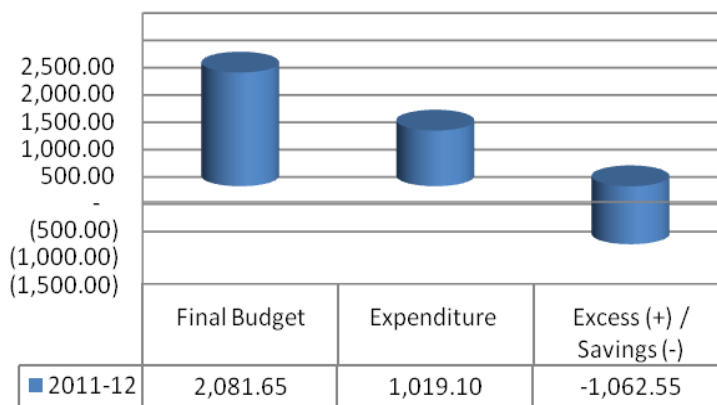
2011-2012	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	358.14	326.32	-31.82	8.88
Non-salary	731.53	265.58	-465.95	63.69
Development	991.98	427.19	-564.79	56.94
Total	2,081.65	1,019.09	-1,062.56	51.04



As per Budget Books for the financial years 2011-12 of TMAs in District Rawalpindi, the original and final budget were of Rs2,081.65 million. Against actual, total expenditure incurred by the TMAs during financial years 2011-12 was Rs1,019.09 million. There was a saving of Rs1,062.56 million as detailed at Annexure-B.

Final Budget & Expenditure 2011-12

Rs in Million



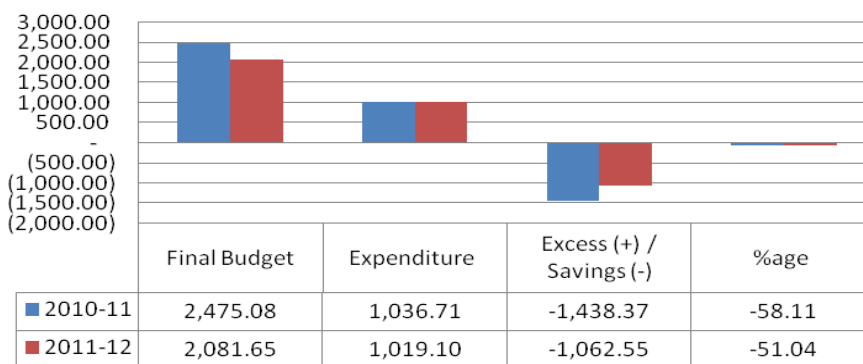
Ineffective financial management resulted in savings to the tune of Rs1,062.56 million which in term of percentage was 51% of the final budget. The same was required to be justified by the Principal Accounting Officer.

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

Overall Comparison of Budget & Expenditure

2010-11 & 2011-12

Rs in million



There was savings in the budget allocation of the financial years 2010-11 and 2011-12 as follows:

(Rs in million)

Financail Year	Budget Allocation	Expenditure	Savings	% of Saving
2010-11	2,475.08	1,036.71	-1,438.37	-58.11
2011-12	2,081.65	1,019.10	-1,062.56	-51.04
Total	4,579.39	2,437.14	-2,500.93	

The justification of saving when the development scchemes have remained incomplete is required to be provided, explained by PAO and TMOs concerned.

1.2 TMA RAWAL TOWN

AUDIT PARAS

1.2.3 NON-COMPLIANCE OF RULES

1.2.3.1 Unauthorized Payment of Pension Fund - Rs60.00 million

According to the PLG & RD Department Government of the Punjab's notification No. SO-IV (LG) 1-10/2002 dated Lahore, the 23rd October, 2002, in exercise of the powers conferred upon him under Section 197 of the Punjab Local Government Ordinance, 2001 (XIII of 2001), the Pensionary liabilities of the retired employees of the erstwhile Local Councils, which now accrue to the respective District Government out of the District Fund w.e.f. July 1, 2002 may continue to be discharged out of the respective "Pension Fund" - being maintained separately as Local Fund.

TMA Rawal Town transferred an amount of Rs60.000 million from development budget to City District Government Rawalpindi on 31.10.2011 for pensionary liabilities of the retired employees of the erstwhile Local Councils before devolution in 14.08.2001. The said payment was the liability of City District Government, as all liabilities of erstwhile local councils were inherited to City Districts in the light of the then PLG & RD Department Letter quoted above.

Audit holds that due to weak internal control and negligence unauthorized payment of Rs60.00 million was made.

The matter was reported to Management in August 2012. In DAC meeting held on 11.12.2012 it was replied that the amount of Rs60 million was released with the condition that said amount would be refunded/remitted to TMA, Rawal Town. DAC directed to recover the amount. No progress was reported till finalization of this report.

Audit stresses fixing of responsibility against the person(s) at fault and to recover the amount under intimation to Audit.

1.2.3.2 Unauthorized Payment to Punjab Local Government Board - Rs6.750 million

As per Section 109(3) of PLGO 2001, no local Government shall transfer monies to a higher level except by way of re payment of debts contracted before the coming into force of this ordinance.

TMA Rawal Town transferred an amount of Rs6.750 million to Punjab Local Government Board (PLGB) during 2011-12 on account of payment of contribution towards the maintenance fund of PLGB. The payment was made on the direction of Secretary PLGB Lahore in violation of above rule and without concurrence of Finance Department, Government of Punjab.

Audit holds that due to poor internal control and mismanagement amount was transferred to PLGB Lahore without the approval of Finance Department, resulting in un-authorized payment of Rs6.750 million.

The matter was reported to Management in August 2012. In DAC meeting held on 11.12.2012, it was replied that payment was made on the demand of the PLGB, Lahore. DAC directed to stop such payments in future and seek guidance from Government of the Punjab, Finance Department in this regard. No compliance was reported till finalization of this report.

Audit stresses to obtain guidance from Finance Department besides regularization under intimation to Audit.

1.2.3.3 Loss to Government due to Lease Agreement with Pakistan Railways Rs6.700 million

According to the Agreement between Pakistan Railways and TMA Rawal Town, "8.19 Kanal of Railway Land was acquired for Construction of Slaughter House on lease for 33 years @ Rs100,000 with 25% increase after every 3 years".

TMA acquired eight kanal of land from Pakistan Railways for construction of Slaughter House under the agreement signed on 24.04.2007 between ex-Town Nazim and Divisional Superintendent of Pakistan Railways. Under this agreement TMA paid an amount of Rs6.700 million as lease amount to Pakistan Railways during during 2007-12. However it was noticed by the audit that no Slaughter House was constructed on said land till the lapse of more than 5 years and payment was made against the idle land. Further the agreement was made without any assessment and no survey report was found on record.

Audit holds that due to poor internal control and mismanagement, loss of Rs6.700 million was sustained by TMA.

The matter was reported to Management in August 2012. In DAC meeting held on 15.10.2012, it was replied that said agreement was made with the approval of Town Council approved vide resolution No.11 dated 06.03.2007 and the construction of slaughter house was the responsibility of DO (building). DAC decided to shift the para to DCO Rawalpindi with the request to investigate the causes of delay in construction of project. No compliance was reported till finalization of this report.

Audit stresses to complete the investigation within fifteen days besides fixing responsibility under intimation to Audit.

1.2.3.4 Non-recovery of Rent - Rs7.840 million

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

The examination of Demand & Collection register of TMO Rawal Town showed that an amount of Rent amounting to Rs53.646 million was outstanding on account of shops rent during 2011-12. TMA authorities recovered only an amount of Rs45.806 million and Rs7.840 million is still recoverable. These shops are the major source of income of TMO that could be used for the development of the masses and due to non-recovery they were deprived from the benefits. No efforts were seemed to be made for recovering the amount from the defaulters. Detail is at Annexure-C.

Audit holds that due to weak internal control and negligence, the amount was less recovered from the tenants causing a loss of Rs7.840 million to public exchequer.

The matter was reported to Management in August 2012 it was replied that recovery amounting to Rs94,298 with reference to serial No. 5,6 & 7 has been effected. DAC directed to keep para pending till complete recovery of Rs7.840 million. No further compliance was reported till finalization of this report.

Audit stresses recovery of the outstanding dues along with interest at the market rate from the defaulters within one month under intimation to Audit.

1.2.3.5 Less Collection of Rent of Shops, recovery thereof - Rs2.594 million

Under Rule 4(d) (h) of the Punjab Local Government Property Rules, 2003, the manager shall ensure that the rented property fetches the maximum rent, keep the all title deeds and other documents in duplicate in safe custody.

TMA Rawal Town collected an amount of Rs279,998 on account of rent of twenty five shops during 2011-12. Scrutiny of record showed that the taxation officer of ex-Municipal Corporation Rawalpindi calculated an amount of Rs2.873 million with 10 % per anum increase as rent fetching capacity of these shops, vide letter No 39/Tax dated 27.01.2000. Hence, TMA suffered a lost of Rs 2.594 million for not leasing out the shops on actual rent fetching capacity, as detailed in (Annexure-D).

Audit holds that due to negligence and mismanagement shops were not leased out on actual rent fetching capacity that resulted in loss of Rs2.594 million to government.

The matter was reported to TMO in August 2012 it was replied that the assessed rent by the Taxation Officer vide its letter No. 39/Tax dated 27-01-2000 was challenged by the shopkeeper before the Commissioner Rawalpindi being the controlling authority/arbitrator of Defunct RMC. The Commissioner in his order dated 06-07-2000 issued vide letter No. WP615 of 2000/ 1260 dated 13.07.2000 turn down the demand of RMC. DAC directed to have fresh rent assessment of the shops with in one month. No compliance was reported till finalization of this report.

Audit stresses for immediate compliance of DAC's directives under intimation to Audit.

1.3 TMA POTHOHAR TOWN

1.3.2 NON-PRODUCTION OF RECORD

1.3.2.1 Non Production of Record- Rs181.624 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMA Pothohar Town collected an amount of Rs181,624 million on account of tax on immovable property (transfer of land) during 2010-11 & 2011-12. However the subsidiary record "Sealed copy of registration/ deed documents" to verify the receipt along-with valuation table was not produced. Due to which audit could not verify the collection which resulted in doubtful collection of immovable property tax as detailed below;

Year	Collection(Rs)
2010-11	83,312,266
2011-12	98,311,816
Total	181,624,082

Audit holds that the relevant record of the expenditure of Rs181.624 million was not produced as the same was not maintained that may lead apprehension to misappropriation and misuse of public money.

The matter was reported to Management in August 2012. In DAC meeting held on 11.12.2012, observation was not discussed due to non-submission of working papers by the Department. No record was produced till finalization of this report.

Audit stresses that responsibility may be fixed for not production of record and non-compliance of the rules and appropriate action taken against the persons held responsible besides ensuring submission of record to Audit.

1.3.3 NON-COMPLIANCE OF RULES

1.3.3.1 Unjustified Payment of Pay & Allowances - Rs14.786 million

Rule 64 of PDG & TMA (Budget) Rules, 2003 requires that there must be sanction of an authority competent to sanction expenditure.

TMA Pothohar Town paid Rs14,786 Million on account of establishment charges for Park and Play ground during 2010-11 & 201-12. However, no park and play ground is being maintained by the TMA Pothohar Town. Drawl of pay & allowance without having and maintaining of Parks, resulted in unjustified expenditure amounting to Rs14.786 million, as detailed below:

Year	Amount(Rs)
2010-11	6,368,038
2011-12	8,417,541
Total	14,785,579

Audit holds that due negligence and weak internal controls unjustified payment amounting to Rs14.786 million was made.

The matter was reported to Management in August 2012. In DAC meeting held on 11.12.2012, it was replied that the said staff was transferred on 18.07.2011 to Parks and Horticulture Agency under the direction of Government of the Punjab whereby salary is being paid to them by this TMA. DAC directed to refer the matter to Punjab Governmnet for clarification. No compliance was shown till finalization of this report.

Audit stresses for early compliance of DAC's directives under intimation to Audit.

1.3.3.2 Non-imposition of Penalty for Delay Work - Rs2.188 million

According to C&W Department letter No.SOB II (C&W) 2-21/79-CE(PIII) dated 28/04/2009 read with clause 39 of contract agreement, if contractor does not complete the work within time limit he would be liable to pay compensation 1 to 10% of the estimated cost or otherwise on the ground of per day basis for which the work remain incomplete and copy of extension in time limit would be submitted to Secretary C&W Department.

TMA Pothohar Town executed following two works with a cost of Rs21.882 million during 2011-12. However it was observed that the works were not completed within stipulated time and penalty was not imposed on the contractors. Further, the contractors did not apply for extension in time

limit to the Engineer-in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs2.188 million as detailed below;

Sr: No.	Name of Scheme	Name of Contractor	Agreement Amount	Date of Commencement	Date of Completion as per agreement	Final bill paid(Rs)	Penalty @ 10% (Rs)
1-	Cost.of street Dhok wahdit Mohallah Master Rasheed, Jabbar Colony UC-82	Fazal Raheem & Brothers	3,000,000	20-01-2012	20-04-12	31-05-12	300,000
2-	Const.of PCC street Dhok M.Hussain,Dhok Riasat UC-Bagga		3,282,000	08-10-10	08-01-11	06-04-11	328,200
3-	Const.of PCC Rd from Dhamna Mor,to Villg.Dhaman Syeddan UC-84	M/S Fayyaz & CO.	4,000,000	12-01-12	12-04-12	28-06-12	400,000
4-	Const of main street from ABL to house sultan Magral Town UC gangal 77	Rai Nizam Ud Din & Sons	5,000,000	14-01-12	14-05-12	30-06-12	500,000
5-	Const.of drain & Appt.Rd Gayi Sydan UC-97	M/S Qaisar Yayyat	6,600,000	17-02-11	17-06-11	05-09-11	660,000
Total			21,882,000				2,188,200

Audit holds that due to weak internal controls, penalty was not imposed on contractors resulting in loss to the public exchequer.

The matter was reported to the Management in August 2012. In DAC meeting held on 11.12.2012, it was replied that all schemes were completed within time. DAC directed for the verification of record.

Audit stresses fixing responsibility for non-imposition of penalty besides recovery under intimation to audit.

1.3.3.3 Excess execution of work - Rs1.132 million

According to para 1(iii) of Finance Department's letter No. FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59 & 2.89 of Buildings & Roads Code during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled / Non-scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

TMO Pothohar Town awarded a work "Construction of Office Complex" during 2011-12. However, while making payment excess quantity was taken on account of steel and RCC in roof slab beam in violation of T.S Estimates, resulting in overpayment of Rs1,131,827 as detailed below:

Item No	Name of work/Description	Qty measured & paid	T.S Estimates	Less Qty	Rate(Rs)	Overpayment (Rs)
1	Supply of fixing steel reinforcement using deformed bar grade 60% cutting, bending, and placing in position complete in all respect	37914 Kg	28878 Kg	9036 Kg	111.42/Kg (N.S)	1,006,791
2	RCC in roof slab beam column lintel girder etc. cost in situ, complete in all respect.	8322 Cft	7805 Cft	517 Cft	241.85 /cft	125,036
Total						1,131,827

Audit holds that due to negligence and weak internal controls excess payment was made.

The matter was reported to Management in August 2012. In DAC meeting held on 11.12.2012, it was replied that excessive quantities of RCC and steel reinforcement will be regularized from the competent authority in the revised Technical Sanction. DAC directed to revise the TS Estimates and Admin Approval within 15 days. No compliance was reported till finalization of this report.

Audit stresses for revision of Ts Estimates and Admin Approval at the earliest under intimation to Audit.

1.4 TMA KALLAR SYEDAN

1.4.2 NON-PRODUCTION OF RECORD

1.4.2.1 Non-production of Record – Rs49.996 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMO Kalar Sayedan executed thirteen schemes of ADP and CCBs during 2010-12 with a cost of Rs49.996 million, as detailed at **Annexure-E**. However copies of documents like administrative approval, Technical Sanctions, Final Bills etc were not provided for verification.

Audit holds that the relevant record of the expenditure of Rs49.996 million was not produced as the same was not maintained and lead to misappropriation and misuse of public money.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses all record be produced for audit besides fixing of responsibility against person(s) at fault for non-production of record under intimation to Audit.

1.4.3 NON-COMPLIANCE OF RULES

1.4.3.1 Unjustified Payment against sub-Standard PCC Work Rs21.786 million

As per section 511-4(a) (b) (c), prior start of works contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer. Similarly both heavy and normal compaction test may be called in accordance with AASHTO T99 or T180. The completion of sample shall be carried out one hour after the soil has been mixed with water and cement. On the basis of strength of the field mixed soil cement shall be determined by making in confined compression cylindrical specimens. At least 5 specimens shall be made at 100% AASHTO density and tested after 7 days of curing. The mean strength shall be 80% of that specified for the laboratories mix or no result shall be less than 70% of the means.

TMO Kalar Syedan executed six works of constructions of PCC streets with a cost of Rs21.786 during 2010-12. Expenditure was unjustified as execution was carried out without soil testing before executing work, PCC item 1:7:20, 1:2:4 and 1:6:12 were advised without any consultation of soil test and area requirement. Two (2) cubic pieces of PCC two (2) tests were obtained instead of five (5) cylindrical pieces test without observing the criteria. Lab reports were remained silent in all cases regarding the mean strength of the PCC. Detail is given below:

(Rs in million)

Sr No.	Name of Work	Contractor	Amount
01	Const: link road Dhaki Rajan U/C Bashandot Kallar Syedan	M.S Fiaz & Co	2.997
02	Const: street U/C bashandot The Kallar Syedan	M.S Munir & Co.	5.870
03	Const: PCC road Dhok mistrian U/C Guff	MS Fiaz & Co	6.285
04	Const: street Dhok kashmirian U/C Dekhali	//	1.284
05	Const: Street from house hamid	MS Raza & Co	2.350
06	Const: street main road to dhok Hayat	MS Rizwan & Co	3.000
	Total		21.786

Audit holds that due to mismanagement and weak internal control PCC works were executed without observing criteria, resulting in unauthorized expenditure.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the department.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides regularization under intimation to Audit.

1.4.3.2 Unjustified Payment against CCB Schemes - Rs10.145 million

According to Rule 14(2) of part IV of CCB guide lines, a second statement shall determine contribution amounts for a particular classification for the project as a ratio of the total contributions for all projects of CCBs for that year and the statement shall be used to determine amount of allocations for a classification of projects from the budgets reserved for the purpose. For details see Schedule V. Rule 17 (3) ibid CCB shall implement the project within the allocated funds and within the allowed time frame.

TMA Kalar Syedan paid Rs10.145 million against seven (7) projects of CCB during 2010-12. It was observed that these schemes were identified and approved without ensuring 20% contribution from the CCBs for each scheme. The CCB never provided annual financial statement of the said schemes. All the projects were over estimated by TO (I&S) as schedule items were replaced with non-schedule items and these items were not approved from the authority. Similarly to enhance the cost rich specification for Foundation & Plinth (F&P) and for coursed rubber masonry from 1:4 to 1:6, extra structure was provided in excess of thumb rule. These schemes were not completed within time frame and no penalty was imposed on contractor by the CCB. Detail is given below:

Sr No	Name of CCB	Name of Project	Amount (Million)
1	CCB Manyanda	Construction of R/Wall, Improvement of Talab Sur Suba Shah	2.61
2		Construction: of B/Wall, Path Graveyard i/c W/Wall Abadi Muhalla Mughalabad Kallar Syedian.	3.022
3		Construction: of Streets, Drains Dhoke Mankiyalian UC Mankiyalian	0.467
4		Construction: of B/Wall Graveyard Mouza Sukana UC Manyada	1.396
5		Construction: of R/Wall, Const: near H.O Master Abid Rabbani Mouza Dheri Mirzian UC Manyada	0.952

Sr No	Name of CCB	Name of Project	Amount (Million)
6		Construction: of Main Street Amin Test Service to Poly Jinnah Public School U/C Kallar Syedian.	0.429
7		Construction: of B/Wall Graveyard Near Islamabad CNG Station Mohra Mureed U/C Kallar Syedian.	1.27
Total			10.145

Audit holds that due to mismanagement and weak internal control defective proposals of CCBs were initiated resulting in unauthorized expenditure.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the management.

Audit stresses for inquiring and fixing of responsibility against the person(s) at fault besides regularization under intimation to Audit.

1.4.3.3 Non-recovery of Water Rates - Rs4.365 million

According to Rule 76 of PDG and TMO (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

The examination of Demand & Collection register of TMA Kalar Syedan showed that an amount of arrears Rs4.365 million was outstanding on account of water rates since 2005 from 485 defaulters. The water rate is the major source of income of TMO that could be used for the development of the masses and due to non-recovery they were deprived from the benefits. No efforts were seemed to be made for recovering the amount from the defaulters. The detail is as under:

Connections	Rate per month	Months (From 2005)	Total (Rs)
485	100	90	4,365,000

Audit holds that due to poor internal control and mismanagement Rs4.365 million was not collected resulting in loss to the public exchequer.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides recovery under intimation to Audit.

1.4.3.4 Less Realization of Receipt - Rs2.667 million

According to Rule 76 of PDG and TMO (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

TMA Kallar Syedan was unable to achieve receipt target for the year 2010-12. Comparison of budget with classified abstract of income revealed that target of income was not achieved which indicates that either the taxes / fees collecting staff did not perform their duties efficiently or there was leakage in the receipts which causes less realization of receipts Rs2.667 million, as detailed below:

(Amount in Rs)

Sr. No.	Head of Account	AIR Para No.	No`s	Target	Recovered	Less Income
1	License Fee	7	546	220,000	190,400	22,400
			342	230,000	138,600	74,200
2	Water Rates 2010-11	9	800	1,009,200	118,700	890,500
	Water Rates 2011-12	9	800	1,009,200	107,800	901,400
3	Water rates Arrears 2010-11	23		300,000	44,900	255,100
	Water rates Arrears 2011-12	23		300,000	0	300,000
4	Fines 2010-11	11		80,000	47,900	16300
	Fines 2011-12	11		50,000	21,400	42800
5	Building fee 2010-11	12		200,000	177,386	43,657
	Building fee 2011-12	12		475,000	100,159	120,884
	Total			3,873,400	947,245	2,667,241

Audit holds that due to poor internal control and mismanagement Rs2.667 million was less collected resulting in loss to the public exchequer.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides recovery under intimation to Audit.

1.4.3.5 Irregular Change in Scope of Work -Rs2.448 million

According to Para 2.7, 2.12 and 2.86 of B & R Code, the quantities provided in Administrative Approval & T.S. Estimate should not be changed without prior approval of the competent authority.

TMO Kallar Syedan executed work of Construction of link road dhaki Rajan U/C Bashindot Kallar Syedan, with a cost of Rs3.054 million during 2011-12. However the scheme was finalized after incurring expenditure of Rs2.448 million without revision of TS & AA from the competent authority as detailed below:

Name of Work	Administrative Approval	Technical Sanction	Work Done	% Reduction
Cont: link road dhaki Rajan U/C Bashindot Kallar Syedan, Rwp	3.054 Million	2.997 Million	2.448 Million	18%

Audit holds that due to mismanagement and weak internal control scope of work was changed without prior approval of the administrative department resulting in irregular expenditure.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides regularization under intimation to Audit.

1.4.3.6 Non-imposition of Penalty for Delay Work - Rs1.515 millions

According to clause – 2 of Contract Agreement, time was the essence of the contract and the contractors who failed to complete the work within target date as such they were liable to pay penalty upto 10% of the agreement amount.

TMA Kallar syedan executed three works with a cost of Rs15.160 million during 2010-12. Neither the works were completed within stipulated time nor any penalty imposed. Further, the contractors did not

apply for extension in time limit to the Engineer-in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs1.515 million as detailed below:

Name of Work	Firm	Cost	Period	Start Date	Completion Date	Amount (Rs)
Const: PCC street U/C Bishandot	M/S Munir Bhatti & Co	5.87 m	6 Months	21/12/10	15/05/12	587,000
Cont: PCC Road Khok Mistrian U/C Guff	M/S Faiz & Co	6.29 m	8 Months	25/04/11	10/05/12	628,500
Const street main Road to Dhok Hayat	M. Rizwan & Co	3.00 m	4 Months	20/02/12	Running	300,000
Total						1,515,500

Audit holds that due to poor internal control and mismanagement penalty of Rs5.515 million was not imposed resulting in loss to the public exchequer.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides recovery under intimation to Audit.

1.4.3.7 Unjustified Expenditure on POL -Rs1.014 million

According to Rule 2.31 PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over-charges, frauds and misappropriation.

TMO Kallar Syedan incurred Rs1.014 million on POL for the following official vehicles during 2010-12. Expenditure was unjustified as no official tour programs were found on record. It was also not clear that to whom these vehicles were allocated. Similarly, such a huge consumption in a small town was unjustified.

(Amount in Rs)

Year	Suzuki Potohar Jeep		RLE 6679	Total
	RLE 1731	RLE 1732		
2010-11	182,652	183,411	36,565	366,063
2011-12	343,948	267,814		648,327
Total	526,600	451,225		1,014,390

Audit holds that due to negligence and mismanagement huge expenditure on POL was incurred resulted in loss to the public exchequer.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides regularization under intimation to Audit.

1.5 TMA MURREE

1.5.2 NON-PRODUCTION OF RECORD

1.5.2.1 Non-production of Record – Rs100 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMA Murree did not produce the record worth Rs100.000 million (Approroximately) for verification to Audit during 2011-12, as detailed below:

S. No.	Name of branch	Name of TO(I&S)	Description of record	Approx. Expenditure
1	Fire brigade	Mr. Munir Ahmed	Detail of vehicles along with logbooks Detail of POL drawn during 7/2010 to 6/2012	100.000 million
2	Sanitation		Detail of staff and incident where they play a role	
3	Water supply		Detail of expenditure which incurred on the staff of Fire brigade Branch.	

Audit holds that the relevant record of the expenditure was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

.The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses all record be produced for audit besides fixing of responsibility against person(s) at fault for non-production of record under intimation to Audit.

1.5.2 Non Compliance of Rules

1.5.3.1 Less realization of receipt – Rs16.559 million

As per clause (4) (ii) of Distt: Govt./Tehsil Municipal Administration (Budget) Rules, 2003 The Finance and Budget Officer (DO Finance & Budget in District Government) shall ensure & provide figures of available resources for formulation of budget.

TMA Murree was unable to achieve receipt target for the year 2010-12. Comparison of budget with classified abstract of income revealed that target of income was not achieved which indicates that either the taxes / fees collecting staff perform their duties efficiently or there was leakage in the receipts which causes less realization of receipts Rs16.559 million, as detailed in table below:

(Amount in Rs)

Name of Tax	AIR Para No.	Year	Nos.	Target	Recovery	Less recovery
Water Rate	6	2010-12		13,103,110	-	13,103,110
Shops Rent	7	2010-12		1,259,982	-	1,259,982
Shops Rent	8	2010-12		982,826		982,826
Cabin Licence fee	9	2010-12	38	647,787	-	647,787
laterin fee	10	2010-12	1	309,711	-	309,711
Water Bouzer Charges	11	2010-12		255,500	-	255,500
			Total	16,558,916	-	16,558,916

Audit holds that due to poor internal control and mismanagement Rs16.559 million was less collected resulting in loss to the public exchequer.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides recovery under intimation to Audit.

1.5.3.2 Non-recovery of Temporary Advances - Rs1.831 million

According to rule 2.31 of the PFR Vol-I, drawing and disbursing officer will be held responsible in case of any fraud, negligence, misappropriation and overcharges in drawl of pay and allowance and contingent bills and any other bills

TMA Murree granted temporary advances worth Rs1.831 million to the employees up to June 2012. It was observed that neither any security against the advance was obtained nor the same amount recovered till date, as detailed at Annexure-F.

Audit holds that due to negligence and weak internal control, advances were not recovered, resulting in loss to the public exchequer.

The matter was reported to Management in August 2012. DAC meeting was held on 15.12.2012. Neither reply was submitted nor meeting attended by the Department.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides recovery under intimation to Audit.

ANNEXURE

[Annexure-A]

MFDAC Paras

Sr. No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	TMA Rawal Town	Loss to TMA	Non Compliance of Rule	
2		Non Recovery on Account of License Fee from Medical stores	Recoveries	424,000
3		Loss to Government due to Handed Over 2689 Shops Below Market rates	-do-	
4		Non Production of Record	Non Production of record	
5		Unauthorized Payment to DO (Buildings)	Non Compliance of Rule	996,000
6		Non Recovery of License Fee from Medical Stores	Recoveries	424,000
7		Unjustified Utilization of TMA Funds by Town Accounts Office	Non Compliance of Rule	325,273
8	TMA, Potohar Town	Non Utilization of CCBS Funds	Non Compliance of Rule	4,999,399
9		Non Completion of Schemes in Financial Year	-do-	20.180 million
10		Inordinate delay in Disposal / Auction of Unserviceable Stores Valuing	-do-	50,000
11		Retention of Govt. money	-do-	21.781 million
12		Doubtful Receipt & Release of Additional Performance Security	-do-	2.665 million
13		Non recovery of GST	Recoveries	79,185
14		Purchase of Machinery in Violation of PPRA-		1.085 million
15	TMA Kalar syedan	Unjustified expenditure on Photo state machine	-do-	89,350
16		Unauthorized Use of Air conditioner, Electricity charges	Recoveries	100,000
17		Unjustified payment due to lump sum measurements	Non Compliance of Rule	44,980
18		Excess payment due to excess quantities	Recoveries	45,760
19		Over payment on account of Tentage	-do-	16,439
20		Unauthorized Payment to PLG Board	Non Compliance of Rule	743,175
21		Unjustified Expenditure on POL of Tractor	-do-	643,411
22		Unjustified Expenditure on Repair of Vehicle	-do-	244,383
23		Unjustified Expenditure on Petrol	-do-	170,118
24		Non-deduction of advance income tax	Recoveries	121,650
25		Over payment due to allowing rich specifications	-do-	112,452
26	Unjustified Consumption of CNG	Non Compliance of Rule	81,177	
27	Overpayment due to Non-utilizing Available	Recoveries	63,603	

		Earth		
28		Non-deduction of 10% of Shrinkage	-do-	60,653
29		Unjustified Payment to Daily Wages Staff -		6.075 million
30		Irregular Budget Estimates for the year 7/2010 to 6/2011 and 7/2011 to 6/2012	Non Compliance of Rule	246,165,000
31		Improper Maintenance of Record of Property Tax	-do-	
32		Unauthorized Payment of Salaries Rs. 23.963 (M)/- Recovery There of.	Recoveries	23,963,000
33		Loss to TMA Murree Rs. 88.000 (M) Approximately Due to Unauthorized	Non Compliance of Rule	88,000,000
34		Transfer of Income Sources	-do-	
35		Loss of Rs. 0.130 (M) Due to Deterioration of Off Road Vehicle	-do-	130,000
36	TMA Murree	Less allocation of sports funds	-do-	1,700,000
37		Non Maintenance of Consumption Account/Summery in Logbooks likely	-do-	
38		Misappropriation of POL	Misappropriation	1,121,000
39		Irregular of Previous Year Liabilities Amounting to	Non Compliance of Rule	5,254,000
40		Loss of Million of rupees due to non re-auction shops of TMA.	Recoveries	
41		Non Completion & Non-Recovery from Abandoned CCB Schemes of millions	-do-	
42		Recovery of Excess Claimed 2564 liter POL Valuing	-do-	251,000

TMAs of Rawalpindi District

Budget and Expenditure Statement for Financial Years 2011-2012

1. TMA, Rawal Town -

Rs in million

Financial Year 2011-2012					
Head	Budget	Expenditue	Excess / Savings	%age	Comments
Salary	152.710	140.889	-11.821	8	
Non Salary	670.626	225.862	-444.764	66	
Development	293.672	151.718	-141.954	48	
Revenue	512.561	515.642	3.081	1	
Total	1,629.569	1,034.111	-595.458		

2. TMA, Pothohar Town

Financial Year 2011-2012					
Head	Budget	Expenditue	Excess / Savings	%age	Comments
Salary	74.831	73.722	-1.109	1	
Non Salary	33.180	16.998	-16.182	49	
Development	587.524	223.486	-364.038	62	
Revenue	298.781	280.809	-17.972	6	
Total					

3. TMA, Kallar Saydian

Financial Year 2011-2012					
Head	Budget	Expenditue	Excess / Savings	%age	Comments
Salary	23.000	13.200	-9.800	43	
Non Salary	10.379	4.128	-6.251	60	
Development	83.721	51.412	-32.309	39	
Revenue	35.385	49.283	13.898	39	
Total	152.485	118.023	-34.462		

4. TMA, Murree

Financial Year 2011-2012					
Head	Budget	Expenditue	Excess / Savings	%age	Comments
Salary	107.601	98.513	-9.089	8	
Non Salary	17.345	18.595	1.250	7	
Development	27.064	0.575	26.489	98	
Revenue	111.238	111.238	0	0	
Total	263.248	228.921	18.65		

**[Annexure-C]
Para-1.2.3.4**

Sr. No.	Name of Market	Total No of shops	Demand 2011-12(Rs)	Long outstanding dues	Total Recoverable	Recovery (Rs)	Balance(Rs)
1	National Market	131	2,439,140		2,439,140	2,412,950	26,190
2	New Healy Water works	9	835,824		835,824	824,934	10,890
3	Kali Tanki	10	1,616,844		1,616,844	1,603,982	12,862
4	Talab Pukhta	65	2,625,086		2,625,086	2,453,511	171,575
5	Bunni Chowk	19	2,047,645		2,047,645	1,720,004	327,641
6	Plot/Khokha	2	19,152		19,152	19,152	-
7	Kashmiri Bazar	139	3,386,874		3,386,874	3,386,259	615
8	Kansi Ram	23	391,782		391,782	390,860	922
9	Novelti Market 1 & 2	47	1,073,022		1,073,022	1,072,928	94
10	Raja Bazar	16	878,076		878,076	878,055	21
11	Gundam Mandi	32	1,686,618		1,686,618	1,686,618	-
12	Hamilton Market	23	632,718		632,718	632,718	-
13	Taj Market	25	728,184		728,184	727,908	276
14	Gunda Nullah	12	212,760		212,760	212,730	30
15	Masjid Kalian Wali	8	188,256		188,256	188,256	-
16	Pull Saraye Beli Ram	15	190,728		190,728	190,728	-
17	Gali Habib Bank	12	733,008		733,008	733,008	-
18	Others	32	3,352,225		3,352,225	3,352,225	-
19	Rose Cinema	1	451,028		451,028	-	451,028
20	Astable No.1	96	1,889,392		1,889,392	1,888,690	702
21	Astable No.2	153	2,643,179		2,643,179	2,642,946	233
22	Astable Road	76	526,764		526,764	525,974	790

Sr. No.	Name of Market	Total No of shops	Demand 2011-12(Rs)	Long outstanding dues	Total Recoverable	Recovery (Rs)	Balance(Rs)
23	Coat Gali	21	42,336		42,336	39,312	3,024
24	Tady Astable	23	331,848		331,848	331,848	-
25	Sherpao Market	146	1,783,632		1,783,632	1,510,488	273,144
26	Telli Mohallah	14	1,128,906		1,128,906	1,128,906	-
27	Naz Market	7	3,485,616		3,485,616	3,485,616	-
28	Others	3	42,756		42,756	42,756	-
29	Behari Colony	6	72,360		72,360	72,360	-
30	Mini Support Complex	6	968,032		968,032	968,032	-
31	Akhbar Market	33	366,324		366,324	366,324	-
32	Petrol Pump	3	1,821,524		1,821,524	1,821,524	-
33	Ghazni Market 2	213	1,848,368		1,848,368	1,830,054	18,314
34	Ghazni Market 4	81	831,638		831,638	817,518	14,120
35	Bunni Market	371	2,450,184		2,450,184	2,346,302	103,882
36	New Goll Sabzi Mandi	120	1,128,329		1,128,329	1,100,750	27,579
37	Rose Cinema	1		1,307,492	1,307,492	-	1,307,492
38	Coat Gali	21		1,836	1,836	-	1,836
39	Sherpao Market	146		582,774	582,774	472,342	110,432
40	Naz Market	7		4,899,722	4,899,722	273,019	4,626,703
41	Akhbar Market	33		116,302	116,302	100,714	15,588
42	Ghazni Market 2	213		279,570	279,570	190,012	89,558
43	Ghazni Market 4	81		160,260	160,260	140,108	20,152
44	Bunni Market	371		1,448,296	1,448,296	1,224,320	223,976
		2866	44,850,158	8796252	53,646,410	45,806,741	7,839,669

**[Annexure-D]
Para1.2.3.5**

Name	Shop No Alloted	Existing Rent P.Anum(Rs)	Rent fetching capacity P.Anum(Rs)	Loss to Govt (Rs)
Gul Rahim	63,64,65,66,67,115,116	13,834	143,523	129,690
Tahir Masood	68,69,70,112,113,114	11,154	120,379	109,225
Zahoor Abbasi	71,72,73,109,110,111	15,602	161,874	146,272
Babu Ifthiqar	74,75,76,106,107,108	10,586	109,834	99,247
Haji Sher Afzal	77,78,79,103,104,105	12,712	131,882	119,171
Ghulam Rasool	80,81,82,100,101,102	10,586	79,020	68,434
Gulfraz	83,84,85,97,98,99	13,464	139,689	126,225
Malik Ghazanfar	86,87,88,94,95,96	11,273	115,722	104,450
Malik Ishtaiq	89,90,91,92,93	10,718	111,203	100,485
Sh. Amin	117,118,119,120,162	9,662	100,247	90,585
Khan Afsar	121,122,123,159,160,000	10,930	113,394	102,465
Javed	124,125,126,156,157,000	12,368	128,322	115,953
Haji Matloob	127,128,129,153,154,000	10,930	113,394	102,465
Ghulam Qadir	130,131,132,150,151,000	10,243	106,273	96,030
Haji Ashiq (M.Saeed)	133,134,135,147,148,000	14,045	143,249	129,204
Malik Waqar	136,137,138,144,145,000	11,273	115,722	104,450
Asad Pervez	139,140,141,142,143	9,689	100,521	90,832
Sh. Tariq	53,54,55	7,841	81,348	73,507
Raja Abid	56,57,58	9,306	96,549	87,243
Mohammad Pervez	77,78,79	7,894	81,896	74,002
Anser Pervez	32,33,34,35,36,37	13,662	141,743	128,081
Sarfraz Awan	13,14,30,31	12,408	128,733	116,325
Mohammad Amin	21,22,23	5,003	51,904	46,901
Arshad Mahmood	17,18,26,27	12,408	128,733	116,325
Ghulam Muhammad Khan	15,16,28,29	12,408	128,733	116,325
		279,998	2,873,887	2,593,889

**[Annexure- E]
Para-1.4.2.1**

Name of the schemes

(Rs in million)

Branch	S.#	Name of Scheme	Cost
2010-2011			
TO (I&S)	1.	Const: of Link Road Dhakki Rajgan U/C Bishandot	2.917
	2.	Const: of PCC Streets in U/C Bishandot	5.870
	3.	Const: of PCC Road Dhoke Misterian Dhoke Manga Dhoke Kanyal UC Guff.	6.285
2011-2012			
	4.	Const: of Streets Dhoke Kashmerian Mouza Gakhar Admal UC Dakhali Tehsil Kallar Syedian.	1.284
	5.	Const: of Streets/Rasta House Hamid, Shabir, Mehmood Mouza Looni Bazdran.	2.350
	6.	Const: Rasta from Main Road to Dhoke Hayat Buksh House Safdar etc.	3.000
CCB			
TO (P&C)	1.	Const: of R/Wall, Improvement of Talab Sur Suba Shah	2.790
	2.	Const: of B/Wall, Path Graveyard i/c W/Wall Abadi Muhalla Mughalabad Kallar Syedian.	4.850
	3.	Const: of Streets, Drains Dhoke Mankiyalian UC Mankiyalian	4.400
	4.	Const: of B/Wall Graveyard Mouza Sukana UC Manyada	4.400
	5.	Const: of R/Wall, Const: near House Master Abid Rabbani Mouza Dheri Mirzian UC Manyada	3.000
	6.	Const: of Main Street Amin Test Service to Poly Jinnah Public School U/C Kallar Syedian.	4.850
	7.	Const: of B/Wall Graveyard Near Islamabad CNG Station Mohra Mureed U/C Kallar Syedian.	4.000
Total			49.996

[Annexure-F]
Para-1.5.3.2

Sr. No.	Name Of Officer/Official	Designation	Date of Release of Advance	Amount (Rs)
1	Mehmood ur Rehman	Fire Supdtt.	10.08.87	10,000
2	Zia ur Rehman Ansari	Chief Officer	02.10.88	2,800
3	Muhammad Sabir	Cashier	21.03.90	10,000
4	Muhammad Arif	Chief Officer	18.07.90	1,500
5	Muhammad Arif	-do-	-do-	1,500
6	D.E.E Wapda Operation		23.04.91	433,993
7	M/s Bahoo Engg. Co.		26.09.92	4,088
8	Muhammad Sharif Shahid	AME	10.12.92	1,395
9	Abrar Shah	Garden Supdtt.	23.02.93	3,600
10	Chief Officer		08.12.93	7,500
11	Abrar Shah	Garden Supdtt.	31.01.94	2,100
12	Abrar Shah	Garden Supdtt.	-do-	2,600
13	Abrar Shah	Garden Supdtt.	09.03.94	2,800
14	Abrar Shah	Garden Supdtt.	21.04.94	8,694
15	Abrar Shah	Garden Supdtt.	05.05.94	4,500
16	Shahid Hussain	CSI	22.06.94	200
17	Manzoor Hussain Bukhari	AO	28.06.94	8,000
18	Abrar Shah	Garden Supdtt.	28.06.94	10,000
19	-do-	-do-	28.06.94	20,000
20	Shahid Hussain	CSI	08.08.94	5,000
21	DCO MC	DCO	23.03.78	2,800
22	Shahid Hussain	CSI	22.11.94	700
23	AME MC Murree	AME	20.02.95	3,000
24	Director General	DGPR Lhr	09.04.95	3,000
25	-do-	-do-	19.04.95	3,000
26	-do-	-do-	08.05.95	3,000
27	Director Art Council Mureee		16.08.95	25,000
28	Director General	DGPR Lhr	17.08.95	5,000
29	Khurshid Anwar	OS	21.09.95	10,000
30	Abrar Shah	Garden Supdtt.	18.10.95	4,000
31	Muhammad Imtiaz	Driver	24.10.95	1,500
32	Muhammad Manzoor	Sub engineer	23.01.96	15,000

Sr. No.	Name Of Officer/Official	Designation	Date of Release of Advance	Amount (Rs)
33	Chief Officer		10.06.96	4,000
34	Xen Highway murree		11.06.96	200,000
35	Muhammad Manzoor	SE	24.07.96	2,400
36	Muhammad Mahmood	B Inspector	08.08.96	2,000
37	Wali dad	S Worker	30.10.96	63,405
38	Director Art Council M		31.12.96	20,000
39	Abrar Shah	Garden Supdt.	30.01.97	15,800
40	Shehzad Iqbal	Chief Officer	18.02.97	25,000
41	-do-	-do-	20.03.97	24,000
42	Shahid Hussain	CSI	25.03.97	3,600
43	Abrar Shah	Garden Supdt.	11.04.97	21,200
44	-do-	-do-	30.05.97	5,000
45	Shehzad Iqbal	Chief Officer	06.06.97	198,796
46	Director Art Council M		24.07.97	40,000
47	Abrar Shah	Garden supdt.	07.08.97	15,000
48	Dr. Hamid	MOH	16.10.97	2,000
49	Muhammad Mehmood	B inspector	08.01.98	5,000
50	Muhammad Shehzad Iq	Chief Officer	19.01.98	3,000
51	Govt. Printing Press	Manager	12.02.98	90,428
52	Hamid Nadeem	MOH	03.03.98	1,000
53	Abrar Shah	Garden Supdt.	30.06.98	23,000
54	Hamid Nadeem	MOH	15.08.98	20,000
55	Art Council Murree	Resident Director	13.08.98	50,000
56	Muhammad Maqsood	Store Keeper	07.10.98	8,000
57	-do-	-do-	22.10.98	15,000
58	Govt. Printing Press	Manager	27.10.98	3,478
59	-do-	-do-	27.10.98	3,478
60	-do-	-do-	-do-	52,170
61	Muhammad Maqsood	Store Keeper	23.11.99	48,800
62	Xen Highway Murree		24.02.00	185,000
63	Muhammad Iqbal	SE	12.04.00	6,414
64	Khurishid Anwar	Office Supdt.	00.00.00	24,000
65	Abrar Shah	Garden Supdt.	24.02.01	4,000
66	DGPR Lhr		20.02.02	15,000

Sr. No.	Name Of Officer/Official	Designation	Date of Release of Advance	Amount (Rs)
67	M. Khurshid Abbasi	Tehsil Nazim	15.11.02	10,000
68	Muhammad Irshad Iqbal	TMO	15.11.02	5,000
	Total			1,831,239