



AUDIT REPORT
ON
THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
DISTRICT RAWALPINDI

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
APR	Actual Payee Receipt
BTS	Base Transceiver Station
B&R	Building & Road
C&W	Communication and Works
CDG	City District Government
CPW	Central Public Department
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DDC	District Disposal Committee
DNIT	Detailed Notice for Inviting Tender
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
MB	Measurement Book
MRS	Market Rate Schedule
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RDA	Regional Directorate of Audit
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
TA	Travelling Allowance
TMA	Tehsil/Town Municipal Administration
TS	Technical Sanction
W&S	Works and Services

PREFACE

Articles 169 and 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. Accordingly, the audit of all receipts and expenditure of the Local Fund and Public Accounts of Tehsil Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the Town Municipal Administrations of City District Rawalpindi for the Financial Year 2015-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit observations of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-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 frame work besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of intimated responses without DAC meetings which the respondent entities did not convene despite repeated reminders.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Town / Tehsil Municipal Administrations and Union Administrations of nineteen (19) districts. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Town / Tehsil Municipal Administration and Union Administrations of four Districts i.e. Rawalpindi, Jhelum, Chakwal and Attock.

The Regional Directorate of Audit Rawalpindi had a human resource of sixteen officers and staff, total 3,984 man-days and the annual budget of Rs 19.22 million for the Audit Year 2016-17. It had the mandate to conduct Financial Attest audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programs / projects & receipts. Accordingly, the Directorate General of Audit District Governments Punjab (North), Lahore carried out audit of the accounts of eight (08) Town Municipal Administration of City District Rawalpindi for the Financial Year 2015-16.

Each Town Municipal Administration, in City District Rawalpindi conducts its operation under Punjab Local Government Ordinance, 2001. The 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 Bye-laws. The PLGO, 2001 requires the establishment of 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 grant.

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

Audit of receipts/ revenue was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

a. Scope of Audit.

Total budget of eight TMAs of City District Rawalpindi for the Financial Year 2015-16 was Rs 2,798.04 million. Total expenditure of eight TMAs of City District Rawalpindi for the Financial Year 2015-16 was Rs 1,964.03 million, covering eight PAOs and eight entities. Out of this, D.G District Audit (N) Punjab audited an expenditure of Rs 1,256.98 million which in terms of percentage is 64% of auditable expenditure.

Total budgeted receipts of the eight TMAs of City District, Rawalpindi for the Financial Year 2015-16, were Rs 1746.30 million. Total actual receipts of the eight TMAs of City District, Rawalpindi for the Financial Year 2015-16, were Rs 1,698.78 million. D.G District Audit (N) Punjab audited receipts of Rs 1,223.12 million which was 72% of total receipts.

b. Recoveries at the Instance of Audit

Recoveries of Rs 188.93 million were pointed out through various audit paras. Out of this, Rs 36.79 million was not in the notice of the executive before audit but no recovery was affected till compilation of Report.

c. Audit Methodology

Audit was performed through understanding the business process of TMAs with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the auditee before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit is planned and executed accordingly.

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned

departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings.

e. Comments on Internal Controls and Internal Audit Department

Internal control mechanism of the TMAs of City District Rawalpindi was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes Non-reconciliation of annual accounts, Non reconciliation of expenditure by DDO with Tehsil/Town Accounts Officer, Non reconciliation of receipts with bank and Town Accounts Officer, Non reconciliation of Tax on Transfer of Immoveable property (TTIP) with Revenue staff and Non-deposit of Income tax. Negligence on the part of TMAs authorities may be captioned as one of the important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001, empowers Town / Tehsil Municipal Administration to appoint an Internal Auditor but the same were not appointed in eight (08) Town Municipal Administrations of City District Rawalpindi.

f. Key Audit Findings of the Report

- i. Irregularity and Non-compliance of Rs 1,926.15 million was noted in fifty-five cases¹
- ii. Issues of Poor Performance of Rs 432.91 million were noted in five cases².
- iii. Internal controls weaknesses of Rs 3,386.48 million were noted in thirtynine cases³.

Audit paras for the audit year 2016-17 involving procedural violations including Internal controls weaknesses and irregularities not considered worth reporting to the PAC have been included in Memorandum For Departmental Accounts Committee (Annex-A).

1. Para 1.2.1.1 to 1.2.1.9, 1.3.15,1.3.2.1 to 1.3.2.4, 1.4.1.1 to 1.4.1.4, 1.5.1.1 to 1.5.1.11, 1.6.1.1 to 1.6.1.2, 1.7.1.1 to 1.7.1.8, 1.8.1.1 to 1.8.1.2, 1.9.2.1 to 1.9.2.14

2 Para 1.3.3.1, 1.6.2.1 to 1.6.2.3, 1.9.3.1

3 Para 1.2.2.1 to 1.2.2.6, 1.3.4.1 to 1.3.4.3, 1.4.2.1 to 1.4.2.6, 1.5.2.1 to 1.5.2.6, 1.6.3.1 to 1.6.3.4, 1.7.2.1 to 1.7.2.2, 1.8.2.1 to 1.8.2.3, 1.9.4.1 to 1.9.4.9

g. Recommendations

Audit recommends that the PAO / Management of TMAs should ensure the following:

- i. Production of record to audit for scrutiny
- ii. Holding investigations for wastage, fraud, misappropriation and losses and take disciplinary actions after fixing responsibilities
- iii. Strengthening of internal controls
- iv. Holding of DAC meetings well in time
- v. Expediting recoveries pointed out by Audit
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Realizing and reconciling of various receipts

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budgeted Figures FY 2015-16		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	8	2,798.04	1,746.30	4,544.34
2	Total formations in audit jurisdiction	8	2,798.04	1,746.30	4,544.34
3	Total Entities (PAOs) Audited	8	1,964.03	1,698.78	3,662.81
4	Total formations Audited	8	1,964.03	1,698.78	3,662.81
5	Audit & Inspection Reports	8	1,964.03	1,698.78	3,662.81
6	Special Audit Reports	--	--	-	-
7	Performance Audit Reports	--	--	-	-
8	Other Reports	--	--	-	-

*Figures at Serial No.03, 04 & 05 represent expenditure.

Table 2: Audit observations regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	2,359.07
3	Weak Internal controls relating to financial management	3,386.48
4	Others	0
Total		5,745.55

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Others	Total current year	Total last year
1	Outlays audited	0	1,064.65	1,698.78	899.38	3,662.81	2,432.83
2	Amount Placed under Audit Observations /Irregularities	0	1,596.96	586.74	3,561.85	5,745.55	1,365.03

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Others	Total current year	Total last year
3	Recoveries Pointed Out at the instance of Audit	0	36.99	151.94	0	188.93	134.69
4	Recoveries accepted /established at the instance of Audit			0	0	0	86.23
5	Recoveries realized at the instance of Audit					0	3.10

* The amount in serial No 1 column of "total 2015-16" is the sum of Expenditure and Receipts, audited whereas the total expenditure for the Year 2015-16 was Rs 1,964.03 million

Table4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	2,359.07
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors ¹ (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal controls systems.	3,197.55
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	188.93
6	Non -production of record.	0
7	Others, including cases of accidents, negligence etc.	0
	Total	5,745.55

¹The accounting Policies and Procedure Prescribed by the Auditor General of Pakistan

Table 5 Cost-Benefit

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	3,662.81
2	Expenditure on Audit	1.61
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 TOWN MUNICIPAL ADMINISTRATIONS, DISTRICT RAWALPINDI

1.1.1 Introduction

TMA consists of Town/Tehsil Nazim, Town/Tehsil Naib Nazim and Town/Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (I&S), TO (Regulation), and TO (P&C). As per section 54 and 54(a) of PLGO 2001, the main functions of TMAs are as follows:

- i. To prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible,
- ii. To exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commercial markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations,
- iii. To enforce all municipal laws, rules and by-laws governing TMA's functioning,
- iv. To prepare budget, long term and annual municipal development programs in collaboration with the Union Councils,
- v. To propose taxes, cess, user fee, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same,
- vi. To collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties,
- vii. To manage properties, assets and funds vested in the Town Municipal Administration,

- viii. To develop and manage schemes, including site development in collaboration with District Government and Union Administration,
- ix. To 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,
- x. To prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of Competent jurisdiction,
- xi. To maintain municipal record and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of eight TMAs of District Rawalpindi was Rs 2,798.04 million (inclusive salary, non-salary and Development). Whereas expenditure incurred was Rs 1,964.03 million (inclusive Salary, non-salary and Development) showing saving of Rs 834.01 million which was 29.81% of total budget.

(Rs in million)

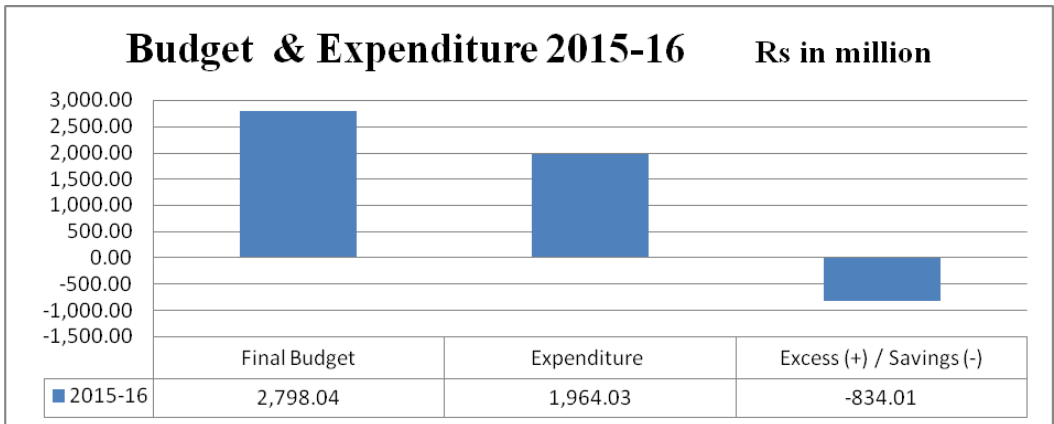
Financial Year 2015-2016	Budget	Expenditure	Excess (+) / Saving (-)	%
				(Saving)
Salary	675.14	608.10	-67.04	-9.93
Non-Salary	479.37	291.28	-188.09	-39.24
Development	1,643.53	1,064.65	-578.88	-35.22
Total	2,798.04	1,964.03	-834.01	-29.81

The budget outlay was Rs 2,798.04million for eight TMAs and PFC award was Rs 531.52 million whereas total expenditure incurred by the TMAs during 2015-16 was Rs 1,964.03 million with a saving of Rs 834.01 million (detailed below).

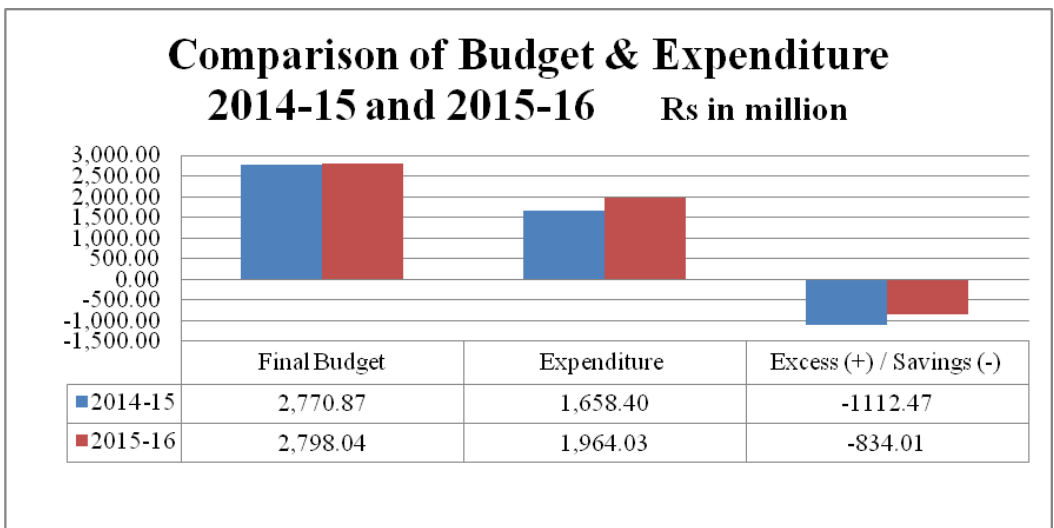
(Rs in million)

Name of TMAs	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Saving	%age of Saving
	Own receipt including O/ B	PFC award	Total Receipts				
TMA Rawal Town	499.09	126.34	625.43	949.55	620.97	-328.58	-34.60
TMA Pothar Town	313.62	91.88	405.51	537.92	534.02	-3.90	-0.73
TMA Kahuta	25.09	55.79	80.87	136.34	61.13	-75.21	-55.16
TMA Kalar Syedan	20.98	27.89	48.87	97.42	66.01	-31.41	-32.25
TMA Kotli Sattian	3.57	19.55	23.12	48.36	24.95	-23.41	-48.40
TMA Muree	148.24	25.75	173.99	228.79	164.42	-64.37	-28.13
TMA Gujar Khan	90.81	91.88	182.69	428.84	208.22	-220.62	-51.45
TMA Taxila	113.40	92.43	205.83	370.82	284.31	-86.51	-23.33

Total	1,214.79	531.52	1,746.30	2,798.04	1,964.03	-834.01	-29.81
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The comparative analysis of the budget and expenditure of current and previous Financial Year is depicted as under:



There was saving in the budget allocation of the Financial Years 2014-15 and 2015-16 as follows:

Financial Years	Budget Allocation	Expenditure	Saving	(Rs in million)
				% of Saving
2014-15	2,770.87	1,658.40	-1,112.47	40
2015-16	2,798.04	1,964.03	-834.01	29.81

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

1.1.3 Brief Comments on the Status of Compliance on MFDAC Paras of Audit Year 2015-16

Audit paras reported in MFDAC of last year's audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the status of compliance with PAC Directives

The audit reports pertaining to following years were submitted to Governor of the Punjab.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	46	Not convened
2	2012-13	22	Not convened
3	2013-14	23	Not convened
4	2014-15	36	Not convened
5	2015-16	59	Not convened

**1.2 TOWN MUNICIPAL ADMINISTRATION
RAWAL TOWN**

1.2.1 Irregularity and Non-compliance

1.2.1.1 Irregular execution of development schemes – Rs 344.83 million

According to Government of Punjab LG&CD Department Notification No.SOR(LG)5-48/2002 dated 05.03.2012, all the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the committee comprising the following:-

Sr No	Particulars	Designation
01	TMO	Convener
02	Representative of DCO	Member
03	Assistant Engg. LG & CD of the District	Member
04	TO (F)	Member
05	TO (I&S)	Member/ Secretary

For the ADP 2015-16, TMO Rawal Town, opened all the tenders were opened in absence of two members i.e Representative of DCO and Assistant Engineer LG&CD of the District, in violation of above letter. This resulted in irregular execution of schemes amounting to Rs 344.83 million as detailed below.

Sr No	Particulars	Amount (Rs)
1	Street & Lanes etc. RT-0011	142,549,372
2	Road Transport/Patch work RT-0012	3,455,678
3	Building & Structure RT-0013	48,881,655
4	Surface/ Street /Stormed water Drainage RT-14	71,964,152
5	Street Lights RT-0019	69,784,911
6	Const of commercial unit/shops RT-0021	3,459,051
7	Deposit work RT-0022	2741153
8	Const of Remaining work of office Building	1,993,614
	Total	344,829,586

Audit holds that due to poor internal controls and mismanagement, schemes costing Rs 344.83 million were executed irregularly.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends an enquiry besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.06]

1.2.1.2 Irregular execution of development schemes - Rs 304.21 million

As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27.03.1990, the number, date and amount and authority of TS estimates should be mentioned notice of press advertisement of development schemes.

TMA Rawal Town had executed different development schemes costing Rs 304.21 million during 2015-16 but the number, date and amount and authority of TS estimates were not mentioned in the notice of press advertisement of development schemes. Therefore, it was evident that work was started without Technical Sanctioned Estimate by the Competent Authority. This resulted in irregular execution of schemes as at **Annex-C**.

Audit holds that due to weak internal controls and financial mismanagement, the requirements of tendering was not observed.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends an enquiry besides fixing of responsibility for lapse and negligence of the person(s) at fault under intimation to Audit.

[AIR Para No.07]

1.2.1.3 Un-authentic completion of work without satisfactory end users certificate - Rs 102.16 million

As per Finance Department Govt., of the Punjab letter No.RO(Tech)1-2/83-iv dated 29.03.2009 “a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor”. Further, Rule 2.115(1) of B&R Codes states that “a detailed Completion Report or a completion statement must be prepared on the completion of works.

TMO Rawal Town executed different development schemes costing Rs 102.16 million during 2015-16 but satisfactory completion certificates from end users were neither obtained nor shown to Audit for

authenticity of expenditure. Without obtaining the completion certificate from end users/institutions, incurrence of expenditure and release of securities was doubtful. Detail of schemes is given at **Annex-D**. Audit is of the view that without end users certificates, completion of works was un-authentic.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit desires that satisfactory completion certificates from end users be obtained and provided to Audit.

[AIR Para No.03]

1.2.1.4 Irregular payment of street light electricity bill - Rs 84.04 million

According to the Rule 2.32 (a) of PFR Vol-I, it is essential that the records of payments and transactions in general must be clear, explicit and self contained.

TMO Rawal Town incurred an expenditure amounting to Rs 84.044 million during 2015-16 on account of electricity charges of street light branch. It was noticed that bills were paid on lumpsum basis, neither any meter reading was found on record nor any energy consumption register was maintained. Further no acknowledgement of payment was found on record. This resulted in irregular and doubtful payment of electricity charges amounting to Rs 84.04 million.

Audit is of the view that due to poor managerial controls, payment of electricity charges was irregular.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.09]

1.2.1.5 Un-authorized award of work due to site dispute - Rs 65.84 million

According to Section 2.85 of B&R Code “No work should be commenced on land which has not been duly made over by the responsible civil officers”

TMA Rawal Town awarded the various works costing Rs 65.84 million during 2015-16 without site clearance. The works could not be started for the construction of schemes as site was not cleared by the client department which was the duty of responsible authority to see whether land was available/clear or not. The approval of schemes from TDC and tendering process as well as release of funds amounting to Rs 65.84 million was un-justified as detailed given at **Annex-E**.

Audit is of the view that due to weak internal controls and defective managerial planning, the work was allotted without site clearance resulting in non commencement of work.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends an enquiry besides fixing of responsibility for lapse and negligence of the person(s) at fault under intimation to Audit.

[AIR Para No.01]

1.2.1.6 Irregular / un-authorized release of securities – Rs 39.80 million

As per clarification under notification by the C&W department of Government of the Punjab No.PAC(C&W)9-55/SE(P) dated 01.10.1992, “security deposits of the Contractors is not released at the expiry of the maintenance period as per codal rules unless the final bill is prepared and dully passed by the Competent authority. A certificate should be given at the time of release of security deposit that the final bill is not minus and no recovery is outstanding.

TMO Rawal Town has released Rs 39.80 million on account of securities to the contractors against works completed during financial year 2015-16, but the completion certificate from TDC was not obtained. This

resulted in irregular and un-authorized release of securities amounting to Rs 39.80 million as detailed given at **Annex-F**.

Audit holds that due to poor internal control and mismanagement, securities were released without obtaining Completion certificate.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be investigated besides satisfactory completion certificates from TDC be obtained under intimation to Audit.

[AIR Para No.05]

1.2.1.7 Wastage of public money - Rs 23.32 million & non imposition of penalty– Rs 18.44 million

According to Clause 39 read with Clause 37 of Contract agreement “if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement.

TMO Rawal Town executed different development schemes costing Rs 184.37 million during financial year 2015-16. Neither the works were completed by contractors nor department imposed penalty @ 10% amounting to Rs 18.44 million on the contractors as detailed given at **Annex-G**.

Audit is of the view that due to weak internal controls and poor financial management, the work was not completed in stipulated time period and penalty was not imposed.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing of responsibility for lapse and negligence of the person(s) at fault under intimation to Audit.

[AIR Para No.02 & 04]

1.2.1.8 Unjustified expenditure without tendering process – Rs 3.825 million

According to Rule 12 (1)&(2) of PPRA Rules, 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time.

TMO Rawal Town incurred expenditure of Rs 3,825 million on purchase of different items during 2015-16, without calling tenders as required under PPRA Rules 2014, as detailed below:-

Sr. No	Firm Name	Description	Amount (Rs)
1	Bilal Trading Corporation	Purchase of misc item for Ramzan Bazar	1,839,840
2	Master Motor Corp	Purchase of Truck	1,985,000
		Total	3,824,840

Audit holds that due to weak internal controls and negligence, the expenditure was incurred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against person(s) at fault.

[AIR Para No.13]

1.2.1.9 Unlawful Transfer of Local Fund-Rs 7.147 million

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, as per section 109(3) of PLGO, 2001.

TMA Rawal Town transferred an amount of Rs 7.147 million to Punjab Local Government Board during 2015-16 as contribution from income, in violation of above rules.

Audit holds that due to weak internal controls and negligence, the funds were transferred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.18]

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-reconciliation of receipt with bank - Rs 641.37 million

According to Para 5 of Punjab Local Government Accounts Manual, the cash balance of each local Accounts Officer should reconcile with the Bank on daily and Monthly Basis.

TMO Rawal Town did not reconcile receipts amounting to Rs 641.37 million with bank under different heads during the Financial Year 2015-16. In absence of bank reconciliation, transactions of receipt amounting to Rs 641.37 million of TMA Rawal Town could not be verified as detailed at **Annex-H**.

Audit holds that due to weak internal controls and negligence, the receipt figures were not got reconciled with bank.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends early reconciliation besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.11]

1.2.2.2 Loss to Government due to rent of shops below market rate – Rs 17.04 million

Further, according to Government of The Punjab Local Government & Rural Development, Department letter No.SO III (LG)2-11, dated 30th May, 2002, “contracts of the shops shall be re-auctioned after 2001”.

TMO Rawal town did not reauction 1993 commercial units in violation of above letter till 2015-16. The rent of shops was collected below then prevailing market rates. This resulted in depriving off the revenue amounting to Rs17.04 million as detailed below:-

(Amount in Rs)

No. of Shops	Average Market Rent	Average rent Collected	Difference	Loss
1,993	9,000	452	8,548	17,036,164

Audit is of the view that due to weak financial management, above irregularities was found.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.19]

1.2.2.3 Non-recovery of rent of shops - Rs 10.94 million

According to Rule 76 of PDG and TMA (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.

TMO Rawal Town did recover arrear of rent of shops during 2015-16 amounting to Rs 10.94 million from allottees of shops. This resulted in non recovery of as detailed below: -

Sr No	Year	Receipts Head	Short recovery
1	2015-16	Navaly Market	1,004
2	2015-16	Miscellenious	2,279,264
3	2015-16	Astable 2	35,988
4	2015-16	Banni Market	61,217
5	2015-16	Talab Pukhta/Banni Marker	8,351,677
6	2015-16	Gazni ii	56,160
7	2015-16	Gazni iv	153,490
		Total	10,938,800

Audit holds that due to poor internal controls and mismanagement, arrears of Rs 10.94 million was not recovered.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends to expedite the recovery under intimation to Audit.

[AIR Para No.16]

1.2.2.4 Non-approval of buildings maps – Rs 5.90 million

According to Clause 57, Chapter VIII of The Punjab weekly Gazettee dated March 12th, 2008, “a building map shall be approved by the TMA within 60 days of its submission for approval”.

TMA Rawal Town did not approve commercial and residential buildings maps submitted for approval during the period 2015-16. Non approval of maps resulted in violation of Govt. instructions and non-recovery of maps fee amounting to Rs 5.90 million. Detail of maps submitted is given at **Annex-I**.

Audit holds that due to poor internal controls, maps were not approved and revenue could not be collected.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit desires that matter be justified for non-approval of maps besides action against the person responsible for delay in approval of maps under intimation to Audit.

[AIR Para No.17]

1.2.2.5 Loss to the Government due to non-auction of collection rights - Rs 5.57 million

According to Rule 3 of the PLG (Auction of Collection Rights) Rules 2003, a local Government may prefer to collect any of its income as specified in Second Schedule of the Ordinance through contractor by awarding collection rights to him for a period not exceeding one Financial Year.

TMO Rawal Town departmentally collected the income of wagon stand during 2015-16. It was noticed that collected amount was much less than the collection of previous years when collection rights were awarded through contractor. This resulted in loss to Government amounting to Rs 5,569,400 as detailed below.

(Amount in Rs)

Financial Years	Amount recovered through self-collection	Recovery through Auction During including wages of the staff during 2013-14	Less Recovery
2014-15	1,068,050	4,000,000	2,931,950
2015-16	1,362,550	4,000,000	2,637,450
Total	2,430,600	8,000,000	5,569,400

Audit is of the view that collection rights were not auctioned due to poor financial discipline and weak internal controls.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for non-auction of collection rights besides recovery under intimation to Audit.

[AIR Para No.14]

1.2.2.6 Loss to Government due to non-realization of revenue - Rs 7.057 million

According to Section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation rules) 2001, “failure to pay any tax and other money claimable under this Ordinance was an offence and the arrears were recoverable as Land Revenue”. Further, as per clause 12(c) of Local Rate (Assessment & Collection) Rules, 2001, “the Nazim of the Local Government may direct that the tax with costs of recovery shall be recovered as arrears of land revenue”.

Scrutiny of Budget Book (Estimates & Revised) for the Financial Year 2015-16 and other allied record of TMA Rawal Town, revealed that neither the recoverable amount of Rs 2.39 million on account of different receipt heads of account was realized from defaulters nor any effort was

made for realization of the amount during 2015-16. This resulted in short realization of Rs 2.39 million as detailed at **Annex-J**.

Audit holds that due to poor internal controls and mismanagement, receipts under different heads were not recovered.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends Inquiry and fixing of responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.10 & 15]

1.3 TOWN MUNICIPAL ADMINISTRATION POTHOHAR TOWN

1.3.1 Irregularity and Non-compliance

1.3.1.1 Non-earmarking in the budget and its utilization through citizen community boards (CCBs) – Rs 104.134 million

According to Section 109(5)(a) of the Punjab Local Government Ordinance, 2001, “Twenty five percent of the development budget is required to be earmarked for execution of schemes through Citizen Community Boards(CCBs).

TMO Pothohar Town did not earmark budget amounting to Rs 104.134 million for execution of development schemes through Citizen Community Boards in violation of above provision of law as detailed below.

(Amount in Rs)

Financial year	Development Budget	25 % to be Executed through CCBs
2015-16	416,535,054	104,133,764

Audit is of the view that due to poor managerial controls, funds were not utilized for the benefit of the community through CCBs.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization and Inquiry for fixing responsibility against the person(s) at fault for non-utilization of development funds with public participation thorough CCBs under intimation to Audit.

[AIR Para No.08]

1.3.1.2 Irregular execution of plain cement concrete (PCC) in violation of specifications – Rs 1.89 million

According to the Public Health Engineering Department Drains cunet circulated by the Government of the Punjab LG & CD Department vide No.DG(I&M)-Standing Committee242/2014 dated 13.08.2014”, “PCC 1:7:20 is being provided in the bed of PCC topping in the streets & roads whereas PCC 1:6:12 is specified in the bed.

TMO Pothohar Town allowed to execute 21,836 cft PCC 1:7:20 in the bed of PCC streets instead of 1:6:12, in violations of the specifications

amounting to Rs 1.89 million during Financial Year 2015-16 as detailed at **Annex-K**.

Audit holds that due to weak internal controls and negligence, the expenditure was incurred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against person(s) at fault for irregular expenditure.

[AIR Para No.04]

1.3.1.3 Un-authorized award of work due to site dispute – Rs 1.21 million

According to Section 2.85 of B&R Code “No work should be commenced on land which has not been duly made over by the responsible civil officers”

TMA Pothohar Town District Rawalpindi awarded the following works costing Rs 1.21 million during 2015-16 without site clearance. The works could not be started for the construction of schemes as site was not cleared by the client department which was the duty of responsible authority to see whether land was available/clear or not. The approval of schemes from TDC and tendering process as well as release of funds amounting to Rs 1.21 million was un-justified as detailed below.

(Amount in Rs)

Sr. No	Name of works	Tender date	Technical Sanction Amount
1	Construction of street from Graveyard to house Subedar Khan Baig Khan, Dhoke Chahar, Sangral UC-94 Chahan	23.02.2016	500,000
2	Construction of street House Muhammad Sadiq to House Feroz Namardar, Village Johad, UC-96 Kolian Hameed	23.02.2016	450,000
3	Construction of street Masjid to House Fakhar Shah, etc Harnali Syedan UC-97 Chakri	23.02.2016	262,000
	Total		1,212,000

Audit is of the view that due to weak internal controls and defective managerial planning, the work was allotted without site clearance resulting in non-commencement of work.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault and to take steps to clear sites so that the works could be completed.

[AIR Para No.10]

1.3.1.4 Irregular expenditure on rental closed circuit television (CCTV) cameras – Rs 1.20 million

According to Rule 12 (1)&(2) of PPRA Rules, 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements valuing above Rs two million, advertisement in two national dailies, one English and other Urdu, will appear in addition to on PPRA website.

TMO Pothohar incurred an expenditure amounting to Rs1.20 million during 2015-16 on account of installation of Rental of CCTV cameras from M/S The Protectors, Rawalpindi but any proof of advertisement on PPRA website or in two national dailies was not shown to audit. Further, GST invoice showing deduction of GST was not found on record. This resulted in irregular expenditure of Rs 1.20 million.

Audit holds that due to weak internal controls and negligence, the expenditure was incurred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.02]

1.3.1.5 Unlawful Transfer of Local Fund-Rs 4.033 million

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, as per section 109(3) of PLGO, 2001.

TMA Pothohar Town transferred an amount of Rs 4.033 million to Punjab Local Government Board during 2015-16 as contribution from income, in violation of above rules.

Audit holds that due to weak internal controls and negligence, the funds were transferred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.08]

1.3.2 Performance

1.3.2.1 Non-utilization of funds – Rs 162.86 million

According to Rule 64(ii) of the TMA Budget Rule, 2003, the resources of the govt. should be utilized efficiently & effectively.

TMO Pothohar Town un-utilized an amount of Rs 162.86 million under different heads of non-development and development budget for the Financial Year 2015-16. These funds should be utilized on the development schemes and for other different purposes for the welfare of general public but TMA did not utilize these funds to achieve the desired objective through service delivery of the socio-economic and development schemes. This resulted in non-utilization of Rs 162.86 million as detailed below.

(Amount in Rs)

Sr No	Detailed Object	Budget	Expenditure	Not Utilized
01	2% of Receipts for Sports 081104	500,000	0	500,000
02	2% allocation for development youth cultural and recreational activities	500,000	0	500,000
03	Repair and Maintenance Works	500,000	128,850	371,150
04	Construction of Infrastructure for Cattle Mandi Channi Alamsher	500,000	0	500,000
05	Allocation for Civil Defence	200,000	0	200,000
06	ADP Schemes	435,136,000	274,349,782	160,786,218
	Total	437,336,000	274,478,632	162,857,368

Audit is of the view that due to poor managerial controls, funds were not utilized for the benefit of the general public.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for non-utilization of development funds under intimation to Audit.

[AIR Para No.05]

1.3.3 Internal Control Weaknesses

1.3.3.1 Non-reconciliation of receipts - Rs 393.86 million and expenditure – Rs 406.19 million

According to Rule 2.2 of PFR Volume-I read with Rule 67(2)(i)(ii) & (3) of the PDG & TMA (Budget) Rules 2003, the Cash Book is required to be compared with payment side thereof on the basis of schedule of payments received from Accounts Office every month.

TMO Pothohar Town did not reconcile receipts amounting to Rs 393.86 million with Tehsil Accounts Officer and also with bank. Similarly, expenditure of Rs 406.19 million was also not got reconciled with TAO for the financial year 2015-16. The Bank account statements were not found on record, due to which Audit could not verify the collection of receipts and expenditure incurred as detailed below:-

Financial Year	Receipts	Amount (Rs)
2015-16	Receipts Local Government Fund	265,536,817
-do-	Receipts Public Account (PLA)	128,323,835
-do-	Total Receipt	393,860,652
-do-	Expenditure	
-do-	Local Government Fund Current	199,389,265
-do-	Public Account (PLA)	206,798,952
	Total Expenditure	406,188,217

Audit holds that due to poor internal controls and mismanagement, expenditure and receipt was not reconciled resulting in non-verification of accuracy of expenditure and receipts.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.12]

1.3.3.2 Delay in completion of development scheme – Rs 2.60 million

Rule 2.76 of West Pakistan B & R Codes describes that “when sanction to an estimate, has been obtained, the Divisional officer of other Buildings and Roads Department or officer concerned should commit the matter to the Revenue Officer who will take the land under the Land Acquisition Act, or for its acquisition by private negotiations subject to the instructions of the Board of Revenue as contained in Financial commissioners standing orders. Further According to Para 42 (1) of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003 “as far as possible development projects shall be completed within the financial year”.

TMA Pothohar Town executed the development scheme “Construction of main street, Trolley Adda, Madina Market towards Murtaza Chowk” and “Link street, Raja Town, UC-73 Khanna Dak-I” costing Rs 2.60 million during Financial Year 2015-16. It was noticed that no tentative efforts were made resolve site disputes and aquisition of lands. This resulted in non completion of schemes till the date of audit despite incurring expenditure amounting to Rs 1.23 million as detailed below.

(Amount in Rs)

Sr No	Name of Scheme	Date of Tender	TS Cost	Agreement Amount	Expenditure
01	Construction of Main street, Trolley Adda, Madina Market towards Murtaza Chowk and Link street, Raja Town, UC-73 Khanna Dak-I	13.02.2016	2,600,000	31 % below	1,228,646

Audit is of the view that due to weak managerial controls and poor performance, engineering staff were unable to get the work done from contractor within stipulated time.

The matter was also reported to PAO concerned but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault, early completion of works and also impose penalty under intimation to Audit.

[AIR Para No.09]

1.3.3.3 Non-deduction of additional performance security – Rs 1.56 million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO(Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, In case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of cost of estimates, the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of Government in public interest along with black listing of firm.

Scrutiny of record of TMA Pothohar Town revealed that the works costing Rs 15.57 million were awarded to different contractors during Financial Year 2015-16. The contractors quoted the bids i.e. below 5% of the estimated cost of the works. The contractors were bound to produce/ deposit cash performance security with the department under the rule ibid, but no proof of deposit of additional performance security was found on record. This resulted in non-receipt of additional performance security amounting to Rs 1.56 million as detailed below.

(Amount in Rs)

Sr. No	Name of Work	Technical Sanctioned Amount	Agreement Amount	Additional Performance Security
1	Const of Street and Drainage of Mohri UC-105 Lodhra	2,200,000	1,568,600	220,000
2	Const of Street Majid Wali to main road UC-115 Jhatta Hatial	3,500,000	2,495,500	350,000
3	Const of Street house wilayat to House Sher Khan UC-96	1,750,000	1,197,000	175,000
4	Const of Street from road to Bouse Baber Village Mohra Vaince UC-107	2,250,000	2,244,375	225,000
5	Const of main street market to Christian colony and construction of street nasir colony Jabba UC-78	1,970,000	1,319,703	197,000

Sr. No	Name of Work	Technical Sanctioned Amount	Agreement Amount	Additional Performance Security
6	Const of street & drain from main adyala road to house sagheer UC-84	3,900,000	2,661,360	390,000
	Total	15,570,000	11,486,538	1,557,000

Audit is of the view that due to weak managerial controls, additional performance security was not obtained from the contractors.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides investigation of the matter to fix responsibility of person(s) at fault and recovery of additional performance security under intimation to audit.

[AIR Para No.03]

**1.4 TOWN MUNICIPAL ADMINISTRATION
GUJAR KHAN**

1.4.1 Irregularity and Non-compliance

1.4.1.1 Irregular budget estimates – Rs 533.91 million

During the scrutiny of Annual Budget of Tehsil Municipal Administration Gujar Khan for the year 2015-16, following omissions were observed:

- i) The budget estimates for the year 2015-16 was not prepared on the prescribed forms as required under the PDG & TMA (Budget) Rules 2003.
- ii). The Budget call letters were not served with the budget as required under rule II *ibid*.
- iii). The statement of outstanding liabilities was also not prepared on form BDO-5 as required under rule 24, *ibid*.
- iv). The development projects undertaken through development budget were not prepared on the form of BDO-4 as required under rule 30 of PDG & TMA (Budget) Rules 2003. Further the same including Annual Development Programme was not processed in accordance with rule 31 *ibid*.
- v). The performance targets along with the financial figures in the Budget estimate for the year 2013-14 were not provided as required under rule 94 of PDG & TMA (Budget) Rules 2003.
- vi). Form BDC-3 regarding establishment budget by function & designation and form BDC-4 regarding establishment strength by designation as required under rule 19, 28, 52, and 54 of the aforesaid rules were not prepared/ annexed with the budget.
- vii). During examination of the Budget, it had been observed that the income from arrears of various heads relating to the previous years had been shown as income of current year in the budget estimate for the Financial Year 2015-16.
- viii) Receipt figures provided by the TMA were not matched with the figures incorporated in Annual Accounts 2015-16 compiled by the Tehsil Accounts Officer.

Detailed of budget figure is as below.

Sr No.	Financial Year	Description	Name of DDO	Total (Rs)
01	2015-16	Budget	TMO	13,596,000
02	2015-16	Budget	Town Nazim	2,492,000
03	2015-16	Budget	Town Naib Nazim	1,429,000
04	2015-16	Budget	TO (Finance)	60,957,500
05	2015-16	Budget	TO (Regulation)	10,325,000
06	2015-16	Budget	TO (P&C)	11,594,334
07	2015-16	Budget	TO (I&S)	250,825,271
		Total Budget		351,219,105
		Budgeted receipt		182,692,700
		Total Budget		533,911,805

Audit is of the view, the TMA functionaries had been deliberately reducing the income target at the time of revision of the budget in order to conceal the short fall of income or the budget targets could not be achieved due to negligence on the part of officer/ official concerned.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization and the omission may please be justified and needful may be done under intimation to Audit.

[AIR Para No.10]

1.4.1.2 Non completion of development schemes within financial year – Rs 32.18 million

According to Para 42 (1) of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003 “as far as possible development projects shall be completed within the financial year”.

TMA Gujar Khan executed twenty development schemes amounting to Rs 32.18 million during 2015-16 but despite payment of Rs 10,859,657 during 2015-16, the said schemes were found incomplete till the date of audit as detailed at **Annex-L**.

Audit is of the view that due to weak managerial controls and poor performance, engineering staff was unable to get the work done from contractor within stipulated time.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault, early completion of works and also impose penalty to the contractors under intimation to Audit.

[AIR Para No.03]

1.4.1.3 Irregular execution of plain cement concrete (PCC) in violation of specifications – Rs 2.16 million

According to the Public Health Engineering Department Drains cunet circulated by the Government of the Punjab LG & CD Department vide No.DG(I&M)-Standing Committee242/2014 dated 13.08.2014”, “PCC 1:7:20 is being provided in the bed of PCC topping in the streets & roads where as PCC 1:6:12 is specified in the bed.

TMO Gujar Khan allowed to execute 25,010 cft PCC 1:7:20 in the bed of PCC streets instead of 1:6:12, in violations of the specifications amounting to Rs 2.16 million during Financial Year 2015-16 as detailed below;-

(Amount in Rs)

Sr. No	Scheme	Financial year	PCC 1:7:20 (cft)	Rate per cft	Total
1	Const: of streets/drains UC Syed.	2015-16	3,195.00	8,662	276,734
2	Const: of street/ drain /Sewer remaining work Chehari Kalyal	2015-16	1,492.00	9,138	136,334
3	Const: of streets/ drains Union Council Kaniat Khalil	2015-16	4,923.00	8,556	421,211
4	Const: of streets/ drains Union Council Jabber	2015-16	5,090.00	8,556	435,500
5	Const: of streets /drains Mohra Dhamial, Sar Khurd, Pothi, Kali Pari, Dhoke Nagarial	2015-16	6,440.00	8,662	557,800
6	Const: of street/drain village Tal Khalsa UC Changa Bangial	2015-16	3,869.50	8,556	331,074
		Total	25,009.50		2,158,653

Audit holds that due to weak internal controls and negligence, the expenditure was incurred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against person(s) at fault for irregular expenditure.

[AIR Para No.01]

1.4.1.4 Unlawful Transfer of Local Fund-Rs 1.362 million

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, as per section 109(3) of PLGO, 2001.

TMA Gujar Khan transferred an amount of Rs 1.362 million to Punjab Local Government Board during 2015-16 as contribution from income, in violation of above rules.

Audit holds that due to weak internal controls and negligence, the funds were transferred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.11]

1.4.2 Internal Controls Weaknesses

1.4.2.1 Non-reconciliation of receipts - Rs 179.18 million and expenditure - Rs 208.22 million

According para No.3(iv) to the Government of the Punjab Finance Department Letter No.F.D.(FR)III-5/82(P) dated 30th June, 2009 “periodical reconciliation of accounts with TAOs must be done.

TMA Gujar Khan collected the receipt on account of Tax on Immovable Property (transfer of land) during 2015-16. However, the subsidiary record “Sealed copy of registration/ deed documents” to verify the receipt along-with valuation table was not maintained. Further, it was noticed that all Departmental receipts were not reconciled with Tehsil Accounts Officer and other concerning Offices i.e. Revenue Department. Further expenditure was also not got reconciled with TAO. Bank account statements were not found on record. Therefore, audit could not verify the collection of receipts and expenditure as detailed below.

Financial Year	Description	Name of Branch	Amount (Rs)
2015-16	Expenditure	TMO	9,927,267
2015-16	Expenditure	Town Nazim	1,467,156
2015-16	Expenditure	Town Naib Nazim	562,774
2015-16	Expenditure	TO (Finance)	28,305,679
2015-16	Expenditure	TO (Regulation)	1,213,051
2015-16	Expenditure	TO (P&C)	17,779,786
2015-16	Expenditure	TO (I&S)	148,963,905
		Total Expenditure	208,219,618
2015-16	Receipt	Total Receipt	179,175,127

Audit holds that due to poor internal controls and mismanagement, expenditure and receipt was not reconciled resulting in non verification of accuracy of expenditure and receipts.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault and reconciliation under intimation to Audit.

[AIR Para No.06]

1.4.2.2 Non-recovery of arrears – Rs 83.43 million

According to Rule 76(1) read with Rule 77, 78 & 79 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.

TMA Gujar Khan recovered an amount of Rs 3.686 million on account of arrears against the recoverable amount of Rs 87.114 million during 2015-16. This resulted in non recovery of Rs 83.428 million as detailed below:-

(Amount in Rs)

Sr No	Head of Arrears	Initial Budget Target	Recovery as per Annual Account	Less Recovery
01	Water rate arrears	6,850,000	1,281,914	5,568,086
02	Arrears of shops	2,818,000	2,404,354	413,646
03	Arrears of Khokhas	73,000,000		73,000,000
04	Arrear of leases	4,007,158		4,007,158
05	Arrears of Tehbazari	438,947		438,947
	Total	87,114,105	3,686,268	83,427,837

Audit is of the view, the TMA functionaries had been deliberately reducing the income target at the time of revision of the budget in order to conceal the short fall of income or the budget targets could not be achieved due to negligence on the part of officer/ official concerned.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization and the omission may please be justified and needful may be done under intimation to Audit.

[AIR Para No.08]

1.4.2.3 Loss to Government due to non-completion of schemes - Rs 22.58 million

According to Para 54(h) of PLGO 2001, TMA shall be responsible to provide, manage, operate, maintain, and improve the municipal infrastructure and services including water disposals, roads and streets and

streetlights. Further, according to Para 42(1) of PDG & TMA (Budget) 2003, “Development projects shall be completed within the Financial Year”.

Scrutiny of record of TMA Gujar Khan revealed that various development schemes costing Rs 29,055,000 prior to the year 2015-16 were not completed up to June 2016. TMA authorities did not make solid efforts to improve the municipal infrastructure and services delivery despite incurring of expenditure of Rs 22,583,838 up to June 2016 as detailed at **Annex-M**.

Audit is of the view that due to weak managerial controls and poor performance, engineering staff were unable to get the work done from contractor within stipulated time.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault, early completion of works and recovery of penalty under intimation to Audit.

[AIR Para No.07]

1.4.2.4 Non-deduction of additional performance security – Rs 5.68 million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, In case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of cost of estimates, the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of Government in public interest along with black listing of firm.

Scrutiny of record of TMA Gujar Khan revealed that the works costing Rs 56.77 million were awarded to different contractors during Financial

Year 2015-16. The contractors quoted the bids below 5% of the estimated cost of the works. The contractors were bound to produce/ deposit cash performance security with the department under the rule *ibid*, but no proof of deposit of additional performance security was found on record. This resulted in non receipt of additional performance security amounting to Rs 5.68 million as detailed at **Annex-N**.

Audit is of the view that due to weak managerial controls, additional performance security was not obtained from the contractors.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides investigation of the matter to fix responsibility of person(s) at fault and recovery of additional performance security under intimation to audit.

[AIR Para No.04]

1.4.2.5 Non-recovery of Government receipts - Rs 4.17 million

According to Rule 76(1) read with Rule 77, 78 & 79 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.

TMA Gujar Khan realized only amount of Rs 123.050 million against the total recoverable amount of Rs 127.20 million on account of different receipt heads for the Financial Year 2015-16. This resulted in less recovery of Rs 4.17 million up to 30.06.2015 as detailed at **Annex-O**.

Audit holds that due to weak internal controls, the amount of receipts was less collected. Consequently, Government sustained loss of Rs 4.169 million due to less realization.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.09]

1.4.2.6 Non-recovery of water rates – Rs 1.13 million

According to Rule 76(1) read with Rule 77, 78 & 79 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.

TMA Gujar Khan realized only amount of Rs 3.25 million against the total recoverable amount of Rs 4.37 million on account of water rate charges up to 30.06.2016. This resulted in non-recovery of Rs 1.13 million as detailed below.

Nature of Connection	No of Connections	Monthly Rate	Months	Total (Rs)
Domestic	3,588	90	12	3,875,040
Commercial	132	300	12	475,200
Industrial	3	400	12	14,400
Construction	2	300	12	7,200
		Recoverable		4,371,840
		Recovered		3,244,809
		Non recovery		1,127,031

Audit is of the view that due to weak internal controls and financial mismanagement, outstanding dues were not recovered.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for lapses and negligence of the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.02]

1.5 TOWN MUNICIPAL ADMINISTRATION KAHUTA

1.5.1 Irregularity and Non-compliance

1.5.1.1 Irregular tendering process of development schemes – Rs 36.91 million

According to Government of Punjab LG&CD Department Notification No.SOR(LG)5-48/2002 dated 05.03.2012, all the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the committee comprising the following:

I.	TMO	Convener
II.	Representative of DCO	Member
III.	Assistant Eng. LG&CD of the District	Member
IV.	TO(F)	Member
V.	TO(I&S)	Member/Secretary

Scrutiny of the record of tendering process of TMA Kahuta of ADP for Financial Year 2015-16 revealed that all the tenders of development schemes costing Rs 36.91 were opened on 24.05.2016 without ensuring presence of all the members of the committee above, since representative of Assistant Engineer LG &CD was not available.

Audit holds that due to poor internal controls and mismanagement, tendering process was completed irregularly resulting in violation of Government rules.

The matter was also reported to PAO concerned but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.05]

1.5.1.2 Doubtful status of works due to non-submission of progress & evaluation reports of development projects - Rs 15.37 million

According to rule 44(2) of the PDG & TMA (Budget) 2003, Monitoring Progress of Development Project Execution For development

projects under execution, the executing agency shall send monthly progress reports in the prescribed Form BM-5 and BM-7 to the Planning Officer and Finance and Budget Officer, and the Monitoring Committee in the first week following each month. Similarly, as per rules 45 & 46 *ibid.* on development project completion, a project handing over report shall be submitted by the concerned Head of Offices to the Planning Officer and a copy shall be provided to the Budget Development Committee, Finance and Budget Officer and to the Council each. Post completion evaluation of each development projects shall be undertaken jointly by the Planning Officer in collaboration with concerned Head of Offices and a report submitted to the Council.

TMA Kahuta executed different development projects costing Rs 15.37 million but the monitoring & completion reports were not submitted to Finance Officer, Planning Officer and Monitoring Committee. Moreover, post completion evaluation to be conducted by the Planning Officer with TMO was not on record. In the absence of monthly progress reports and post completion evaluation reports of development projects, the work to the tune of Rs 15.37 million could not be authenticated as detailed at **Annex-P**.

Audit holds that due to weak internal controls development schemes amounting to Rs 15.37 million were executed without proper monitoring and evaluation. This resulted in doubtful status of works.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends Inquiry and fixing of responsibility against the person(s) at fault besides non submission of progress and evaluation reports under intimation to Audit.

[AIR Para No.08]

1.5.1.3 Irregular expenditure without preparing and approval of PC-1 – Rs 12.82 million

As per rule 4 read with rule 7 of the PDG & TMA (Works) Rules, 2003, works costing below Rs 500,000 shall be prepared and approved on

the basis of cost estimates only and draft scheme shall be prepared for works costing Rs 500,000 and above and PC-1 should be prepared and approved by the competent authority for it.

During audit of TMA Kahuta for the year 2015-16, it was observed that the works costing Rs 12.82 million, having Admin Approval of more than Rs 500,000 and above, were prepared and approved irregularly on the basis of cost estimates instead of PC-1 as detailed at **Annex-Q**.

Audit holds that due to weak internal controls, PC-I of the schemes was not prepared resulting in un-authorized execution of schemes.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.07]

1.5.1.4 Irregular execution of schemes – Rs 12.60 million

As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27.03.1990, the number, date and amount and authority of TS estimates should be mentioned notice of press advertisement of development schemes.

TMA Kahuta had executed different development schemes costing Rs 12.60 million during 2015-16 but the number, date and amount and authority of TS estimates were not mentioned in the notice of press advertisement of development schemes. Therefore, it was evident that work was started without Technical Sanctioned Estimate by the Competent Authority. This resulted in irregular execution of schemes as detailed below:-

(Amount in Rs)			
Sr No	Item	Budget	Expenditure
01	Original	32,000,000	61,964
02	Liability	1,367,651	487,823
03	On going	16,287,410	11,237,669

Sr No	Item	Budget	Expenditure
04	Repairs	2,588,076	444,899
05	CCB 2% share	640,000	-
06	Liability Phase II PM	2,249,000	-
07	Liability CCB	372,666	372,000
	Total	55,504,803	12,604,355

Audit holds that due to poor internal controls, codal formalities of the tendering process were not completed and necessary certificates were not received resulting in non-transparent tendering process and doubtful condition of works.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends Inquiry and fixing of responsibility against the person(s) at fault besides non obtaining of completion certificates under intimation to Audit.

[AIR Para No.09]

1.5.1.5 Un-authorize payment without cubic test of concrete - Rs 8.53 million

As per condition No.6 of the Agreement, the contractor will perform the laboratory test on his costs.

TMA Kahuta paid Rs 8,529,185 being maximum cost of item in the schemes, for lying of PCC (1:2:4) but as per rule the cubic test to check the concrete workability was not received from the Government laboratory. In absence of said test, the payments made for PCC were considered as un-authorized. Detail is given at **Annex-R**.

Audit holds that due to weak internal controls, PCC cubic test was not done resulting in doubtful quality of works.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.32]

**1.5.1.6 Irregular consumption of petrol oil and lubricants (POL) -
Rs 3.63 million**

According to the rule 2.32 (a) of PFR Volume-I , It is essential that the records of payments and transactions in general must be clear, explicit and self-contained. According to para 20 of the West Pakistan Staff Vehicles (Use and Maintenance Rules 1969), Log Book, History Sheet and Petrol Account Register has to be maintained for each Government owned vehicle.

TMA Kahuta paid un justified payments against the POL claims due to the following reasons.

- i. The POL consumed amounting to Rs 1,985,483 in the vehicles was without average Consumption Report duly verified by Motor vehicle examiner / Engineer Govt. Workshop as detailed at **Annex-S**.
- ii. The items of Rs 51,500 that should have been claimed in the repair and maintenance heads were booked under POL as detailed below.

(Amount in Rs)

Sr No	Veh. Regd No.	Item booked under POL	Average Monthly Claim	Average Annual Consumption
1	DG 7762	Air Filter and Diesel Filter	750	9,000
2	RIH 1620	Air Filter and Diesel Filter	800	9,600
3	RIG 1026	Air Filter and Diesel Filter	850	10,200
4	RIY 5485	Air Filter, Service, Filter	1300	15,600
5	RIG 1040	Air Filter and Diesel Filter	600	7,200
		Total		51,600

- iii. No log book was shown to be maintained against the POL consumed amounting to Rs 891,751 in the following machinery / vehicles which resulted in un justified claim as detailed below.

(Amount in Rs)

Sr No	POL consumed by	Monthly Average	Annual consumption of POL
1	Dewatering Pump	6386	76,632
2	Generator	7128	85,536
3	RIH 1620	27994	335,923
4	RIY 5485	32805	393,660
	Total		891,751

- iv. The POL consumed amounting to Rs 700,123 in the following vehicles was without meter reading which resulted in unjustified payments as detailed below.

Sr No	POL consumed by	Monthly Avg.	Annual consumption of POL
1	DGO 7762	15770	189,240
2	RIG 1026	42574	510,883
	Total		700,123

Audit holds that due to poor internal control, proper record was not maintained which resulted in un-authentic record and doubtful consumption of POL.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.24]

1.5.1.7 Un-authorized expenditure on petrol oil and lubricants (POL) & repair - Rs 2.74 million

Provision under serial No. 3 of Punjab Delegation of Financial Powers Rules, 2006 stipulates that sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the Department has been sanctioned by the Finance Department or the purchase / replacement is required for keeping up the sanctioned strength and the vehicle to be replaced has been condemned by the Competent authority.

TMO Kahuta incurred expenditure of Rs 2,738,752 on account of the POL and repair of vehicle. The expenditure was held unauthorized because sanctioned strength of vehicles under use was not approved from competent authority as detailed given at **Annex-T**.

Audit holds that due to weak internal controls and negligence, expenditure on POL and repair of vehicles was made without approved sanctioned strength.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.04]

1.5.1.8 Irregular maintenance of security account – Rs 2.62 million

According to article 170 of Account code Volume-III and para-346(a)(i) of Audit Manual, unclaimed balances for more than 3 years should be credited into govt. revenue. According to clause 57 Part-X of Local Government Account Manual, “each Local Government shall maintain a separate deposit register at form-LA-23 for securities deposits”. Furthermore as per clause 75 of TMA Works Rules 2003, “For the purpose of accounts of Town Municipal Administration works, such registers and forms shall be maintained as are in use in the Communication and Works Department”.

TMA Kahuta incurred Rs 2,619,487 on account of securities to the contractors. The expenditure was not justified due to the following:

- i. Neither contractor ledger against paid amount to the contractors nor the ledger for securities deducted was maintained.
- ii. Aging of the securities was not made to ensure deposit of securities lying in excess of three years in the Government treasury.
- iii. The balance of the securities accounts was not reconciled with the bank authorities on monthly basis.
- iv. The record was not being maintained as per approved registers above.

Audit holds that due to weak internal controls, security account was maintained irregularly resulting in violation of Government rules.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.34]

**1.5.1.9 Irregular employment of daily wages/ work charge labour -
Rs 1.54 million**

According to notification No.RO(Tech)FD 2-2/2001 dated 1st September, 2005 read with Government of the Punjab Finance Division Notification No.7(1)Exp-IV/2014 dated 9th September, 2014, appointments of daily labour/work charge employees shall be made in accordance with following procedure laid down in the preface of schedule of wages rates 2005 for austerity measures for economy.

- i. The post (s) shall be advertised properly in leading newspapers.
- ii. The recruitment to all posts shall be made on the basis of merit specified for regular establishment vide para 11 of the recruitment policy issued by the S&GAD No.SOR-IV (S&GAD) 10-1/2003 dated 17th September 2004.
- iii. Terms and conditions of employment shall be governed under rule 7-12 to 7-14 and 7-37 to 7-41 to DFR Volume- III.
- iv. Minimum qualification and experience for appointment to a post shall be the same as were prescribed for similar post on regular post.
- v. According to rule 2.10(a) of PFR Volume-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

TMA Kahuta had hire work charge/daily wages staff during 2015-16 without fulfilling codal formalities. It was required to appoint them for maximum period of three months but they had been employed for longer period which resulted in irregular drawl of pay and allowances of Rs 1,540,886 as detailed below:-

Sr No	Voucher No.	Month Year	Billing Month	Amount (Rs)
1	46	July 15	June 15	300,960
2	46	Aug 15	July 15	314,160
3	48	Nov 15	Oct 15	335,286
4	47	Apr 16	Mar 16	273,680
5	47	Jan 16	Dec 15	316,800
				1,540,886

Audit holds that due to poor internal control, irregular payments were made resulting in violation of Government instructions.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.25]

**1.5.1.10 Irregular expenditure on purchases from un-registered firms -
Rs 1.40 million**

According to section 3(2), Serial No. 1(d) of the Schedule of Punjab Sales Tax Ordinance, 2000, Government departments shall make purchases of supplies or services only from the firms registered with Sales Tax Department and ensure before making payment that the bill / invoice of the suppliers / service provider is duly supported by machine numbered Sales Tax invoice.

TMA Kahuta purchased items worth Rs 1,402,330 from un-registered firms in violation of instructions of the Government of Pakistan above during F.Y 2015-16. The firms were neither shown to be registered with Sales tax department nor with the Income tax department as detailed at **Annex-U**.

Audit holds that due to weak internal controls, purchases were made from un-registered firms which resulted in violation of Government rules.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.27]

1.5.1.11 Irregular execution of plain cement concrete (PCC) in violation of approved specifications – Rs 1.12 million

According to the Public Health Engineering Department Drains cunet circulated by the Government of the Punjab LG & CD Department vide No.DG(I&M)-Standing Committee242/2014 dated 13.08.2014”, “PCC 1:7:20 is being provided in the bed of PCC in the streets & roads whereas PCC 1:6:12 is specified in the bed.

Audit of the accounts of TMA Kahuta for the Financial Year 2015-16 revealed that in following schemes of the construction of PCC streets, 14,058 cft of PCC 1:7:20 was executed in the bed in violations of approved specifications of PCC 1:6:12 amounting to Rs 1,115,658 as detailed at **Annex-V**.

Audit holds that due to weak internal controls, PCC of un-approved specification was executed which resulted in un-authorized work.

The matter was also reported to PAO concerned but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.33]

1.5.2 Internal Control Weaknesses

1.5.2.1 Non-maintenance of expenditure statement – Rs 61.13 million

According to the Rule 2.32 (a) of PFR Volume-I, it is essential that the records of payments and transactions in general must be clear, explicit and self-contained.

TMA Kahuta did not maintain expenditure statement classified under object heads along with budget details on progressive & monthly basis reconciled and supported with the record of the Tehsil Accounts Officer against expenditure of Rs 61,131,515 for the year 2015-16.

Audit holds that due to weak internal controls, record was neither maintained nor reconciled with the TAO resulting in un-authentic record and doubtful expenditure.

The matter was also reported to PAO concerned but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that month wise expenditure statements be provided as above besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.01]

1.5.2.2 Non-reconciliation of receipts –Rs 60.05 million

According to para No.3 (iv) to the Government of the Punjab Finance Department Letter No. F.D.(FR)III-5/82(P) dated 30th June, 2009 “periodical reconciliation of accounts with TAOs must be done.

TMA Kahuta collected receipts amounting to Rs 60.05 million during 2015-16. It was noticed that receipts were neither reconciled with TAO nor with concerned departments including amount of Rs 13.55 million on account of TTIP collected on daily basis during 2015-16. Moreover, the balance of PLA was also not reconciled with the DAO / treasury.

Audit holds that due to weak internal controls, receipts were not reconciled resulting in un-authentic record.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends reconciliation on daily basis besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.06]

1.5.2.3 Loss to local Government on water charges – Rs 9.77 million

As per instructions contained in LG & CD letter No.SO(insp.) 3-4 dated 15.11.1983, water supply schemes were to run “ No profit No loss basis”.

TMA Kahuta operated water supply schemes loss basis during 2015-16. Total expenditure of Rs 11.69 million was incurred on water supply schemes against the income of Rs 1.92 million which resulted in loss of Rs 9.77 million to local Government as detailed below.

Water Supply Expenditure		
Sr No.	Item	Amount (Rs)
01	Pay & Allowances	4,275,079
02	Electricity Bills	7,266,120
03	POL Charges	25,330
04	Repair of Machinery	119,749
05	Total Expenditure	11,686,278
Income-Water Supply		
01	Receipt of Water Connections - Current	1,915,485
	Net Loss	9,770,793

Audit holds that due to poor internal controls and mismanagement, expenditure of Rs 9.77 million was incurred resulting in loss to the public exchequer.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault under intimation to Audit.

1.5.2.4 Loss due to non-realization of receipt – Rs 6.87 million

As per Rule 76(1) of the PDG & TMA (Budget) Rules, 2003 the Collecting Officer is to ensure that all revenue due is claimed, realized and credited to local Government fund.

TMA Kahuta could not realize the income under different heads as per set receipt targets resulting in loss to the Government amounting to Rs 6,868,525 as per detail below.

(Amount in Rs)

Sr No	Description of receipt head	Budgeted Receipt	Actual Receipt	Short Recovery
1	Fine of magistrate/ encroachment	220,000	60,750	159,250
2	Slaughter House Receipt	250,000	223,135	26,865
3	Renewal of registration	250,000	110,000	140,000
4	Misc income	300,000	83,803	216,197
5	Water rate charges	2,760,000	1,909,210	850,790
6	Water rate Arrear	6,500,000	1,024,577	5,475,423
	Total Rs.	10,280,000	3,411,475	6,868,525

This showed failure of the branches under Regulation & Revenue.

Audit holds that due to poor financial management, budget receipt targets could not be achieved. This resulted in shortfall in realized income.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that appropriate action be taken besides fixing responsibility against the person(s) held under intimation to Audit.

[AIR Para No.03 & 18]

1.5.2.5 Non-blacklisting / confiscation of earnest money due to favoritism - Rs 1.70 million

According to contract agreement, work must be started within 15 days otherwise agreement will be cancelled.

TMA Kahuta had failed to take any action like confiscation of security / blacklisting of the firm against the contractor who failed to take

up the work even after two to six months of the issue of the work order due to favoritism as detailed below.

Name of work	Name of Contractor	No. & Date of the Contract	Amount (Rs)	Notice No & Date
Repair of streets Sangral UC Matore	Asad Builders	52 dt 10/2/2015 2 Month	500,000	138 dated 08.04.15
Const of PCC from Kass to Dars Muhammadi Masjid Dhoke Ghrouiti, UC Urhi	Raja M. Bashir	75 dt 10/2/2015 3 Month	1,000,000	128 dated 18.04.15
Water Bore Kamalabad, UC Matore	Raja Luqman & Co.	25 dt 6/2/2015 2 Month	200,000	179 dated 08.08.15
Total			1,700,000	

Audit holds that due to poor managerial control and negligence, the works department could not get the work started or take action against the contractors.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.29]

1.5.2.6 Non-recovery of penalty due to delay in completion of work

–

Rs 1.07 million

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract.

TMO Kahuta awarded the different works amounting to Rs 10.67 million during 2015-16 were allotted to different contractors but the work could not be completed within stipulated time. Neither, application for extension in time limit was on record nor penalty was imposed on the contractors for delay. This resulted in non-recovery of penalty of Rs 1.07 million as detailed at **Annex-W**.

Audit holds that due to weak internal controls and financial mismanagement, penalty of Rs 1.07 million was not recovered resulting in loss to the public exchequer.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

[AIR Para No.10]

**1.6 TOWN MUNICIPAL ADMINISTRATION
MURREE**

1.6.1 Irregularity and Non-Compliance

1.6.1.1 Irregular and doubtful payment of pension without personal identification - Rs 6.00 million

According to clause 3(a) of the rule 4.102 of Subsidiary Treasury Rules, in order to minimize the risk of fraud, the treasury officer should compare the signature on the money order receipt every month with the pensioner's signature. The treasury officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive.

TMO Murree had made payment of Rs 6.00 million during Financial Year 2015-16 to the pensioners through bank advice in their accounts without verifying personal appearance/ identification of pensioners after each six months in violation of the rule *ibid*. This resulted in irregular and doubtful payment of pension without personal Appearance/identification.

Audit is of the view that due to weak internal controls the payment of pension was made without verifying the pensioners either they were alive or not.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides personal appearance of pensioners without further loss of time in order to stop the fictitious payments.

[AIR Para No.01]

1.6.1.2 Un-authorized / illegal collection of building fee without approval of building plans - Rs 3.16 million

According to sr No. 6(i) of Building by-laws of TMA, "Tehsil Municipal Administration shall charge fee for the scrutiny of building plans required to be submitted under these Bye-laws during the disposal of plans or in the course of its construction".

Scrutiny of the record of TO(P&C) of TMA Murree, revealed that one hundred and six numbers of buildings plans had been submitted during the years 2010 to 2015-16, but department un-authorizedly collected the building fee (Residential & Commercial) amounting to Rs 3.16 million without processing and approval of plans resulted in un-authorized / illegal retention of building plans and collection of building fee.

Audit is of the view that due to negligence and poor managerial controls, building plans were not got approved but fee was collected.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.07]

1.6.2 Performance

1.6.2.1 Non-utilization of funds - Rs 46.54 million

According to Rule 64(ii) of the PDG & TMA Budget Rules, 2003, the resources of the Govt. should be utilized efficiently & effectively.

TMA Murree allocated amount of Rs 47.14 million under development & contingency heads of account during Financial Year 2015-16 which were required to be utilized for the welfare of general public on the development schemes as well as for purchase of physical assets but TMA authorities utilized only a sum of Rs 604,852 against the budget allocation to achieve the desired objective resulting in non-utilization of Rs 46.54 million as detailed below.

(Amount in Rs)

Sr No	Receipt Head	Budget	Expenditure	Not utilized
01	IT Equipment	500,000	0	500,000
02	Purchase of Generator	43,742,000	0	43,742,000
03	National functions	700,000	0	700,000
04	Machinery	100,000	0	100,000
05	Repair water supply	1,000,000	374,528	625,472
06	Ramazan bazar	500,000	0	500,000
07	Advertisement	600,000	230,324	369,676
	Total	47,142,000	604,852	46,537,148

Audit is of the view that due to weak managerial controls, funds could not be utilized.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility for poor performance under intimation to Audit.

[AIR Para No.03]

1.6.2.2 Non-achievements of income targets - Rs 9.19 million

Under the provisions of rule 111 and 112 of PLG (Budget) Rules, 2001, "each collecting officer is required to frame revenue collection programme for setting targets. He is also required to ensure that all revenue targets are achieved" Further, according to Rule 76(1) read with

Rule 77, 78 & 79 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”.

During the audit of TMA Murree, District Rawalpindi it was noticed that budget targets of the following receipts heads were fixed at Rs 55.62 million but recovery of Rs 46.44 million was effected. This resulted in less/ non realization of receipts amounting to Rs 9.19 million as detailed below.

(Amount in Rs)

Sr No	Receipt Head	Demand	Recovery	Short Recovery
01	UIP Tax	25,000,000	19,352,002	5,647,998
02	TTIP	25,000,000	23,917,017	1,082,983
03	Building Approval Fee	5,000,000	3,160,424	1,839,576
04	Public Latrine	320,811	0	320,811
05	Nazul land (CR)	150,000	5,880	144,120
06	Nazul Land Ar	150,000	0	150,000
	Total	55,620,811	46,435,323	9,185,488

Audit hold that due to weak internal controls, receipt targets were not achieved.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery.

[AIR Para No.04]

1.6.2.3 Non-utilization of sports funds on sports activities - Rs 1.02 million

According to Rule 64(ii) of the TMA Budget Rule, 2003, the resources of the Govt.should utilized effeciently &effectively.

TMA Murree allocated Rs 50.806 million for development budget for the Financial Year 2015-16, it was noticed that funds of. It was required to incur 2% funds amounting to Rs 1.016 million on promotion of sports activities but the same was not done.

Audit is of the view that due to poor managerial controls, funds were not utilized on the promotion of sports activities with the collaboration of Teshil Sports Officer.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault for non-utilization of funds under intimation to audit.

[AIR Para No.08]

1.6.3 Internal Controls Weaknesses

1.6.3.1 Non-reconciliation of expenditure and income with tehsil account officer - Rs 164.42 million and Rs 168.57 million respectively

According to Rule 2.2 of PFR Volume-I read with Rule 67(2)(i)(ii) & (3) of the PDG & TMA (Budget) Rules 2003, receipt side of the Cash Book is required to be compared with payment side thereof on the basis of schedule of payments received from Accounts Office every month.

TMA Murree incurred an expenditure of Rs 164.42 million and collected receipts of Rs 168.57 million by TMA Murree during Financial Year 2015-16 but neither the cash book had been signed by the concerned DDO nor annual accounts had been reconciled with the Tehsil Accounts Officer (TAO).

Audit holds that due to poor internal controls and mismanagement, expenditure and receipt was not reconciled resulting in non-verification of accuracy of expenditure and receipts.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.02]

1.6.3.1 Less recovery of water rates - Rs 10.70 million

Under the provisions of rule 111 and 112 of PLG (Budget) Rules, 2001, "each collecting officer is required to frame revenue collection programme for setting targets. He is also required to ensure that all revenue targets are achieved" Further with Rule 76(1) read with Rule 77, 78 & 79 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.

TMA Murree could recover only Rs 11.24 million out of total water rates charges amounting to Rs 21.97 during Financial Year 2015-16. This resulted in less recovery of water rates amounting to Rs 10.70 million as detailed below.

(Amount in Rs)

Sr. No	Description	Demand	Recovery	Recoverable
1	Commercial Water Rates	10,303,768	5,773,382	4,530,386
2	Domestic water Rates	11,632,738	5,467,487	6,165,251
Total		21,936,506	11,240,869	10,695,637

Audit holds that due to weak internal control, the amount of water charges was less collected. Consequently, Government sustained loss of Rs 10.70 million due to less realization of water rates.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery.

[AIR Para No.05]

1.6.3.2 Un-authentic Government receipt due to non-conducting survey of manufacturers, vendors and traders - Rs 1.04 million

According to section 13 of The Town/Town Municipal Administration Licensing Bylaws, 2007, the TO(R) shall cause the survey to be conducted at the beginning of each Financial Year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the TMA and maintain a complete record on “formT.L.10” as appended to these bylaws.

TO (Regulations) of TMA Murree did not conduct survey for the Financial Year 2015-16 to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the TMA and did not maintain a complete record on “formT.L.10”. This resulted in un-authentic revenue collection of Rs 1.04 million which was collected and deposited into TMA

account during Financial Year 2015-16. Non-conducting of survey caused the less collection of revenue as against the target of Rs 1,500,000 million, only amount of Rs 1.04 million was collected. No survey report was shown to the audit for any preceding Financial Year to verify the current year receipt and arrears.

Audit holds that due to weak internal controls and negligence in compliance of codal provisions, survey was not conducted.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against person(s) at fault and early conduct of survey under intimation to audit.

[AIR Para No.06]

1.6.3.4 Blockage of Government property due to non-repair - Rs 1.20 million, loss of Rs 1.44 million

According to rule 4 (2) of the Punjab Local Government (Property) Rules, 2003, the manager shall be responsible to the Local Government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

Following vehicles of Water and Sanitation Branch of TMA Murree were lying out of order and department did not take steps to repair them and to make them in working condition for supply/ sale of water. Non-repair of Government machinery resulted in blockage of property and non-provision of municipal services efficiently to general public. As well as, TMA sustained loss of Rs 1.44 million during Financial Year 2015-16 for non-generating income through sale of water @ Rs 2,000 per trip per day (at least). Detail is given below.

(Amount in Rs)

Sr. No	Vehicle No	Model	Approximate Value	Per month loss @ Rs 2,000 per tanker if only (1) tanker daily	Loss for the Year
1	RIN-9058 Bozer (Sale of Water)	1992-93	600,000	60,000	720,000

Sr. No	Vehicle No	Model	Approximate Value	Per month loss @ Rs 2,000 per tanker if only (1) tanker daily	Loss for the Year
2	RIN-9057 Bozer (Sale of Water)	1992-93	600,000	60,000	720,000
Total			1,200,000		1,440,000

Audit is of the view that due to poor managerial controls and lack of interest, machinery was not got repaired and TMA sustained a loss of Rs 1.44 million.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at under intimation to audit.

[AIR Para No.09]

**1.7 TOWN MUNICIPAL ADMINISTRATION
KALLAR SAYEDAN**

1.7.1 Irregularity and Non-compliance

1.7.1.1 Irregular execution and un-authentic completion of development scheme work - Rs 17.846 million

Estimate of the work has been technically sanctioned by the Competent Authority prior to start the work. So the No, date and amount of TS Estimate and name of Authority who sanctioned the Estimate should be mentioned in the notice of press advertisement.

TMO Kaller Syedan had executed different development schemes costing Rs 17.846 million during 2015-16 but the number, date and amount and authority of TS estimates were not mentioned in the notice of press advertisement of development schemes. Therefore, it was evident that work was started without Technical Sanctioned Estimate by the Competent Authority. This resulted in irregular execution of schemes as at **Annex-X**.

Audit holds that due to weak internal controls and financial mismanagement, the requirements of tendering was not observed and end users certificates were not obtained.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that satisfactory completion certificates from end users be obtained and provided to Audit.

[AIR Para No.02 & 06]

1.7.1.2 Irregular execution of development schemes – Rs 16.23 million

According to Government of Punjab, LG&CD Department Notification No.SOR(LG)5-48/2002 dated 05.03.2012, all the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the committee comprising the following.

Sr No	Particulars	Designation
01	TMO	Convener

02	Representative of DCO	Member
03	Assistant Eng. LG&CD of the District	Member
04	TO(F)	Member
05	TO(I&S)	Member/Secretary

For the execution of ADP, TMO Kallar Syedan opened all in absence of two members i.e Representative of DCO and Assistant Engineer LG&CD of the District. This resulted in irregular execution of schemes as detailed below.

Sr .No	Financial year of the expenditure	Expenditure in Rs
1	Liability 2015-16(ADP)	3,822,971
2	2015-16(ADP)	1,1051,555
3	Judicial Complex Water Supply	1,353,689
Total		16,228,215

Audit holds that due to poor internal controls and mismanagement, schemes valuing Rs 16.228 million were executed irregularly.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.04]

1.7.1.3 Doubtful payment of electricity / telephone and gas bills
-
Rs 4.54 million

According to rule 2.22 of PFR Volume-I read with note 2 under Subsidiary Treasury Rule 4.3, every payment voucher should be supported with acknowledgement of payment.

TMO Kallar Syedan had drawn amount of Rs 4.54 million against Electricity, Telephones and Gas charges during Financial Year 2015-16. Telephone charges were drawn without maintaining record and trunk call register. Neither acknowledgement for payment of utility bills from bank nor from the IESCO, PTCL and Sui Gas Company was on record. Further, bills of electricity, Telephones and Gas charges were also not available on record but the expenditure was incurred. This resulted in doubtful payments as detailed below.

Sr No	Branch	Particulars	Amount (Rs)
01	Town Administrator	Telephone	58,178
02	TMO	...do...	53,790
03	TO (R)	...do...	3,020
04	TO (P&C)	...do...	7,850
05	Water supply Branch	Electricity	3,848,937
06	Street Light meters	...do...	208,520
07	TO (I&S)	...do...	145,741
08	...do...	Telephone	41,430
09	...do...	Gas	168,080
		Total	4,535,546

Audit holds that due to poor internal controls and mismanagement, expenditure of Rs 4.54 million on account of utilities was held doubtful.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to audit.

[AIR Para No.14]

1.7.1.4 Non-earmarking in budget and its utilization through citizen community boards - Rs 4.06 million

According to Section 109(5)(a) of the Punjab Local Government Ordinance, 2001, "Twenty five percent of the development budget is required to be earmarked for execution of schemes through Citizen Community Boards".

Scrutiny of authorized schedule of expenditure for the year 2015-16 revealed that TMA Kaller Syedan did not earmark budget amounting to Rs 4.06 million @ 25% of development budget of Rs 16.23 million for execution of development schemes through Citizen Community Boards in violation of above provision of law.

Audit is of the view that due to weak financial management, 25% share of development budget was not allocated to be utilized with public participation through CCBs.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility for non-allocation of funds for CCB schemes in the Tehsil of the person(s) at fault under intimation to Audit.

[AIR Para No.08]

1.7.1.5 Irregular creation of liability – Rs 3.82 million

According to Rule 2.10(b)(3) of PFR Volume-I, all charges incurred or drawn and paid at once and not held up for want of funds and allowed to stand over to be paid from the grant of another year.

Contrary to the above rule, it was observed that TMO Kallar Syedan had created liability amounting to Rs 3.82 million on account of various developmental schemes relating to Financial Year 2014-15 and the payment was made during Financial Year 2015-16.

Audit holds that due to poor financial control and mismanagement, liability of Rs 3.82 million was created for current Financial Year.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.13]

1.7.1.6 Loss of Government due to un-authorized transfer of property - Rs 1.50 million (Approximately)

According to Rule 2.33 of Punjab Financial Rules volume-I “every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and he will also be held personally responsible for any loss arising from fraud or negligence on the part of any

other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

TMO Kallar Syedan, transferred property /resources of TMA to RWMC Rawalpindi Vide letter No.4386/TMA/K.S dated 27.07.2015, without determining income share rate. Resultantly, financial position of TMA Kalar Syedan was going to weak day by day. The detail of unauthorized transferred property is as under:-

Sr .No	Name of Items	Quantity	Value (Rs in million)
1	Tractor Trolley	01	1.50
2	Gross Cutting Sword	01	
3	Hand Cart	05	
4	Belcha	01	
5	Badaan	01	
6	Kudaal	01	
7	Darantee	01	
8	Khurpa	01	
9	Genti	01	
10	Sanitary Workers	32	

Audit holds that due to poor managerial control, assets/resources of TMA were transferred unauthorizedly to RWMC.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

[AIR Para No.18]

1.7.1.7 Irregular execution of plain cement concrete in violation of specifications – Rs 1.18 million

According to the Public Health Department Engineering Department Drains cunet circulated by the Government of the Punjab LG & CD Department vide No.(DG(I&M)-Standing Committee 242/2014 dated 13.08.2014”, “PCC 1:7:20 is being provided in the bed of PCC in the streets & roads whereas PCC 1:6:12 is specified in the bed.

Audit of the accounts of TMA Kaller Syedan revealed that in development schemes of the construction of PCC streets, 16,211 cft PCC

1:7:20 was executed in the bed, during 2015-16 in violations of the specifications amounting to Rs 1.18 million as detailed at **Annex-Y**.

Audit is of the view that due to poor financial management, the work was not carried out as per specification.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommend regularization besides recovery be effected and responsibility be fixed under intimation to Audit.

[AIR Para No.03]

1.7.1.8 Irregular expenditure under various heads – Rs 1.13 million

According to the Rule 10(1)& (2) of PPR Rules, 2014 “A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put others at a disadvantage. The specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications but if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”.

TMO Kaller Syedan incurred expenditure on account of “Establishing of Ramzan Bazars and various procurements during 2015-16 as detailed below.

Sr No	Items	Nature of Expenditure	Vendor	Amount (Rs)
1	90 Kg Suger Bags, Trolley S.P 60 ltrs, Electric Digital LED etc	Sasta Ramzan Bazar	Aryans Group of Companies	412,298
2	Electricity Goods	Other	-	59,747
3	Computer	-	-	25,650
4	Furniture	Furniture & Fixture	-	24,800
5	Unforeseen		-	109,159
6	Water Supply	Others	-	308,961
7	M& E	Machinery& Equipment	-	185,000
			Total	1,125,615

It was noticed that for the Ramzan Bazar 2015-16, no advertisement was made on PPRA Web Site. Further, it was noticed that neither supplier was shortlisted/ prequalified for said procurements nor specifications were mentioned in supply order. Scrutiny of invoices revealed that payment was made against the lump sum bill instead of having broken up of services provided.

Further, it was noticed that Procurement Committee for procurements relating to “Ramzan Bazar” was notified by the LG & CD Department vide No.(LG)2-2/2011 dated 09.08.2011 comprising the members

1. Administrator
2. TMO
3. TO (Finance)
4. Town Accounts Officer but Town Accounts officer was reluctant to sign the procurements documents without recording any grievances. This resulted in irregular procurements of Rs 1.126 million.

Audit holds that due to poor internal controls and mismanagement, irregular purchases were made.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends inquiry and fixing of responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.01]

1.7.2 Internal Control Weaknesses

1.7.2.1 Non-reconciliation of receipt with bank - Rs 169.33 million

According to para 6.3.4.1 of Accounting Policies and Procedures Manual chapter Bank Reconciliation “A monthly reconciliation with bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities”. Further, according to Para 5 of Punjab Local Government Accounts Manual, the cash balance of each local Accounts Officer with the Bank on daily and Monthly Basis.

TMA Kallar Syedan, District Rawalpindi, collected Government receipt under different heads amounting to Rs 169,325,355 during the Financial Year 2015-16 which was not reconciled with the Bank. In absence of statutory reconciliation, transactions of Rs 169,325,355 of TMA Kallar Syedan could not be verified as detailed below.

Sr. No	Name of Contract	Amount (Rs)
1	TTIP	117,489,833
2	License Fee	2,094,300
3	Fine / Encroachment	886,000
4	Water Rate (Current)	26,958,500
5	Water Rate (Arrears)	7465,000
6	Enlistment Contractors	4,780,000
7	Misc. Income	1,550,000
8	Building Fee	8,101,722
	Total	169,325,355

Audit holds that due to weak internal controls and negligence, the receipts figures were not got reconciled with bank.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends early reconciliation besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.12]

1.7.2.2 Non-recovery on account of water rates – Rs 4.66 million

According to Rule 76(1) read with Rule 77, 78 & 79 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. Further, according to Section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation rules) 2001, failure to pay any tax and other money claimable under this Ordinance was an offence and the arrears were recoverable as Land Revenue.

TMA Kallar Syedan realized only Rs 3.44 million against the total recoverable amount of Rs 8.10 million on account of water rate current and arrears. This resulted in less recovery of Rs 4.66 million against water charges up to 30.06.2016 as detailed below.

(Amount in
Rs)

Sr No	Particulars	Recoverable	Recovered	Out standing
01	Water rate (arrears)	3,100,000	746,500	2,353,500
02	Water rate (current 2015-16)	5,000,000	2,695,850	2,304,150
	Total	8,100,000	3,442,350	4,657,650

Audit holds that due to weak internal controls and financial mismanagement, full recovery was not made.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery and fixing of responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.05 & 19]

1.8 TOWN MUNICIPAL ADMINISTRATION KOTLI SATTIAN

1.8.1 Irregularity and Non-compliance

1.8.1.1 Irregular execution & non-conducting post completion evaluation of development schemes – Rs 8.20 million

As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27.03.1990, the number, date and amount and authority of TS estimates should be mentioned notice of press advertisement of development schemes.

TMA Kotli Sattian had executed different development schemes costing Rs 8.20 million during 2015-16 but the number, date and amount and authority of TS estimates were not mentioned in the notice of press advertisement of development schemes. Therefore, it was evident that work was started without Technical Sanctioned Estimate by the Competent Authority. This resulted in irregular execution of schemes as at **Annex-Z**.

Audit holds that due to weak internal controls, codal formalities were not followed for the execution of developments schemes.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.02 & 04]

1.8.1.2 Doubtful consumption of petrol oil and lubricants - Rs 2.56 million

According to the Rule 2.32(a) of PFR Volume-I, “it is essential that the records of payments and transactions in general must be clear, explicit and self-contained”

TMO Kotli Sattian incurred expenditure of Rs 2.56 million on POL charges in different vehicles detailed at **Annex-AA**.

The expenditure was held unjustified due to the following reasons.

- i. Average Consumption Certificate was not available.

- ii. Approval / office orders for removal of land sliding / encroachments by using Wheel Leader / Tractors were not on record.
- iii. Meter readings were not entered in the log books.

Audit holds that due to weak internal controls, the POL was consumed without fulfilling of codal formalities.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.01]

1.8.2 Internal Control Weaknesses

1.8.2.1 Non-reconciliation of receipts – Rs 14.09 million, expenditure - Rs 24.95 million and non-conducting of physical verification of stocks and stores

According to para No.3 (iv) to the Government of the Punjab Finance Department Letter No.F.D.(FR)III-5/82(P) dated 30th June, 2009 “periodical reconciliation of accounts with TAOs must be done.

TMA Kotli Sattian collected the receipt on account of Tax on Immovable Property (transfer of land) during 2015-16. However, the subsidiary record including “Sealed copy of registration/ deed documents” to verify the receipt along-with valuation table was not maintained. Further, it was noticed that all departmental receipts were not reconciled with Tehsil Accounts Officer and other concerning offices i.e. Revenue Department. Further, expenditure was also not got reconciled with TAO. Bank account statements were not found on record. Due to which, Audit could not verify the collection of receipts and expenditure as detailed below:-

Sr No.	Head	Amount (Rs)
01	Salary	16,220,700
02	Contingency	2,777,022
03	Development	5,952,953
	Total Expenditure	24,950,675
	Total Receipts	14,094,336

Further, physical verification of the stocks and stores was also not conducted under the required rules.

Audit holds that due to poor internal controls and mismanagement, expenditure and receipt were not reconciled resulting in non-verification of accuracy of expenditure and receipts.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault besides reconciliation under intimation to Audit.

[AIR Para No.09]

1.8.2.2 Delay in completion of development scheme – Rs 2.200 million & Non-imposition of penalty – Rs 0.22

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the construction of contract.

TMA Kotli Sattian executed following two development schemes costing Rs 2.20 million. It was noticed that said schemes were not completed within time by the contractors. Furthermore, penalty @ 10% amounting to Rs 0.20 million was not imposed on the contractor. This resulted in wasteful incurrence of expenditure as detailed below:-

(Amount in Rs)

Sr. No	Name of Scheme	Work order No & Date	Contractor Name	Due date of completion	Work order Amount	Penalty
1	Beautification of Main Chowk Kotli Sattian	20 dated 10.04.15	M.Z. Construction & Associates	10.07.2015	2,000,000	200,000
2	Repair/ Maintenance of Filtration Plant Main Bazar Kotli Sattian	19 dated 10.04.15	Madni Construction	25.05.2015	200,000	20,000
Total					2,200,000	220,000

Audit holds that due to weak managerial controls and negligence, the penalty for schemes amounting to Rs 2.20 million was not imposed due to delay resulting in loss to the Government.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault and recovery of penalty under intimation to Audit.

[AIR Para No.03]

1.8.2.3 Non-recovery of arrears of Government revenue – Rs 1.33 million

According to Rule 76(1) read with Rule 77, 78 & 79 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.

TMA Kotli Sattian had failed to recover the arrears / outstanding amounts against defaulting contractors as detailed below.

Sr. No	Contract Period	Date of Notice	Type of Contract	Name of Contractor	Recoverable Amount (Rs.)
1	2001-02	4 Dec 2002	Sign Board	Shakeel Ahmad	15,000
2	2001-02	13 May 2008	Parking fee	Shakeel Ahmad	45,000
3	2003-04	7.9.2004 & 23.05.2008	Parking fee	Ibdad Ahmad	21,160
4	2004-05	28.04.2005	TIP Tax	M. Arshad	38,866
5	2006-07	30 Mar 2008	TIPTax	Asad Mahmood	1,205,640
Total					1,325,666

Audit holds that due to weak financial management and negligence, the arrears of different Government receipt amounting to Rs 1.33 million were not recovered.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.06]

1.9 TOWN MUNICIPAL ADMINISTRATION TAXILA

1.9.1 Irregularity and Non-compliance

1.9.1.1 Defective preparation of budget - Rs 81.07 million

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure.

TO (Finance) prepared budget estimates for the Financial Year 2015-16 amounting to Rs 370.82 million but actual expenditure against the budget was Rs 289.75 million resulting in defective/ overestimated preparation of revised budget estimates by Rs 81.07 million. This resulted in defective preparation of revised budget.

Audit is of the view that due to poor financial managerial control, defective revised budget was prepared.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends for regularization besides revision of budget figures at realistic level under intimation to audit.

[AIR Para No.06]

1.9.1.2 Irregular payment on development works - Rs 46.30 million

As per notification of Government of Punjab C&W Department No.SOH-II(C&W)/2-15/2007 dated 26.03.2007 “before finalization of work, Sub Divisional Officer to Chief Engineer would certify to the extent as mentioned against each that the work has been executed as per laid down specifications”

SDO	100%
Executive Engineer	75%
Superintending Engineer	50%
Chief Engineer	25%

TMA Taxila District made payments amounting to Rs 46.30 million during 2015-16 on account of different schemes but works were not certified by the Superintending Engineer and Chief Engineer in violation of rule *ibid*. Therefore, payment for Rs 46.30 million was held irregular as detailed at **Annex-AB**.

Audit is of the view that due to poor managerial controls, payment made was held irregular.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides action against the concerned under intimation to Audit.

[AIR Para No.01]

1.9.1.3 Doubtful payment of pension without personal identification – Rs 10.39 million

According to clause 3(a) of the rule 4.102 of Subsidiary Treasury Rules, in order to minimize the risk of fraud, the treasury officer should compare the signature on the money order receipt every month with the pensioner's signature. The treasury officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive.

TMO Taxila made payment of Rs 10.39 million during 2014-15 and 2015-16 through bank advice in their accounts without verifying personal appearance/ identification of pensioners after each six months in violation of the rule *ibid*. This resulted in irregular and doubtful payment of pension without personal Appearance/identification.

Audit is of the view that due to weak internal controls the payment of pension was paid without verifying the pensioners either they were alive or not.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides personal appearance of pensioners without further delay in order to stop the fictitious payments.

[AIR Para No.21]

1.9.1.4 Un-authorized execution without approval of site plan/ design from competent authority – Rs 8.50 million

According to para 2.82 of B&R Code, It is a fundamental rule that no work shall be commenced unless a properly detailed design has been sanctioned. Furthermore, Clause 11 of the Contract agreement provides that works be executed in accordance with the specifications and approved drawings.

TMO Taxila executed work “Construction of Bridge/ Vented Causeway on Nallah Dhamrah Dhok Awan Tehsil Taxila” costing Rs 8.50 million. Scrutiny of record revealed that design was not approved from the Competent authority who accorded the Technical Sanction Estimates (Public Health Engineering). This resulted in un-authorized execution of work of Rs 8.50 million.

Audit is of the view that due to poor financial management, work was executed and payment was made without approval of design.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends for regularization besides fixing responsibility against the persons at fault under intimation to Audit.

[AIR Para No.29]

1.9.1.5 Extravagant expenditure on street light - Rs 6.58 million

As per instruction of Government of the Punjab Finance Department Austerity/ Economy Measures for the Financial Year 2015-16, “the expenditure should be curtailed in electricity account”.

TMO Taxila incurred expenditure of Rs 6.58 million on account of electricity charges of street light and water supply during 2015-16, ignoring the Government instructions regarding energy saving resulting in loss to TMA as well as wastage of energy due to non-adopting austerity measures to overcome the energy crises. Detail of expenditure is as below.

(Amount in Rs)

Financial Year	Electricity Charges		Total
	Street Light	Water Supply	
2015-16	1,614,442	4,965,168	6,579,610

Audit holds that due to weak internal controls and financial mismanagement, instructions of finance department were not followed resulting in irregular expenditure of Rs 6.580 million.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) due to ignoring the govt., instruction under intimation to Audit.

[AIR Para No.10]

1.9.1.6 Un-authorized payment without cubic test of concrete – Rs 6.06 million

As per condition No.6 of the agreement, the contractor will perform the laboratory test on his own costs if required and considered essential by the Municipal in charge.

TMO Taxila paid an amount of Rs 6.60 million on the execution of different schemes during Financial Year 2015-16. Scrutiny of record revealed that maximum cost of schemes was paid for lying of P.C.C 1:2:4 but as per rule the cubical test to check the concrete workability was not got done from the Government Laboratory. In absence of said test, the payment made for PCC was considered un-authorized as detailed at **Annex-AC**.

Audit is of the view that due to weak managerial controls, the payment of PCC was made without performing cubic test to check the concrete workability.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends for regularization and carrying out PCC test besides fixing responsibility of persons at fault under intimation to Audit.

[AIR Para No.30]

1.9.1.7 Loss to Government due to auction of collection rights of permit fee - Rs 5.94 million

According to rule 112 of the PDG & TMA (Budget), Rules, 2003, it shall be the duty of the collecting officer that all income claimable is claimed, realized and credited to the local fund of the local Government.

TMO Taxila awarded contract for Collection of permit fee for Rs 20,600,000 during 2008-09. The contractor had deposited only Rs 5,768,000. Remaining amount had not been recovered yet from defaulter of permit fee contracts due to court case as detailed below.

(Amount in Rs)

Name of Contractor	Contract Amount	Salary of staff for self collection	Recovered	Recovery by Second contractor	Departmental collection	Loss
Sajid zaman	20,600,000	518,555	5,768,000	8,000,000	1,414,970	5,935,885

Due to weak internal controls and poor financial management, contract amount was not recovered from the contractor.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit stresses for recovery of amount from contractor under intimation to audit besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.28]

1.9.1.8 Irregular execution of schemes and un-authorized expenditure - Rs 4.80 million

As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27.03.1990, the number, date and amount and authority of TS estimates should be mentioned notice of press advertisement of development schemes.

TMO Taxila executed different development schemes costing Rs 4.80 million during 2015-16 but the number, date and amount and authority of TS estimates were not mentioned in the notice of press advertisement of development schemes. Therefore, it was evident that work was started without Technical Sanctioned Estimate by the

Competent Authority. This resulted in irregular execution of schemes as detailed below: -

(Rs in million)

Sr. No	Name of Scheme	Cost Estimate
1	Const. of street & Drainage System Gali No-10, Mohallah Jamil Abad	2.80
2	Const. of path (Balance Work) from H/O Ashaq to Mehr Din Jalala Road,	1.00
3	Const. of street and drainage mohallah Abdullah abad.	1.00
Total		4.80

Audit holds that due to weak internal controls, codal formalities were not followed for the execution of developments schemes resulting in irregular expenditure of Rs 4.80 million.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.09]

1.9.1.9 Non-transparent purchases without advertisement on the punjab procurement regulatory authority's website – Rs 4.19 million

According to Rule 12 (1)&(2) of Punjab Procurement Rules, in 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements valuing above Rs two million, advertisement in two national dailies, one English and other Urdu, will appear in addition to on PPRA website. Further, according to rule 15.4 of PFR Volume-I, "all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and the same should be kept in charge of a responsible Government servant

TMO Taxila incurred an expenditure of Rs 4.19 million on purchase of different items during 201416 without fulfilling the codal

formalities of PPRA mentioned above. On receipt of the material no acknowledgment certificate was maintained by the responsible officer for assuring the quality and quantity of the goods supplied. In the absence of codal formalities expenditure of Rs 4.19 million was held irregular as detailed at **Annex-AD**.

Audit is of the view that procurements were not advertised on PPRA Website due to poor financial discipline and weak internal controls.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility for lapses and negligence under intimation to Audit.

[AIR Para No.14]

1.9.1.10 Un-justified approval of schemes by tehsil development committee without site clearance - Rs 3.50 million

According to Clause 7 of the Tender Guide lines (PWD) tenderer will examine the site visit on his own expense and responsibility and will give his decision. Further, according to Section 2.85 of B&R Code “No work should be commenced on land which has not been duly made over by the responsible civil officers”

TMA Taxila awarded the following development schemes costing Rs 3.50 million with the approval of TDC during 2015-16. The works could not be started for the construction of schemes as site was not cleared by the client department which was the duty of responsible authority to see whether land is available/clear or not. The approval of schemes from TDC and tendering process as well as release of funds amounting to Rs 3.50 million was held un-justified as detailed below.

(Amount in Rs)

Sr. No	Name of schemes	DDC date of Approval	Work Order	Cost Estimate	Expenditure
1	Const. of water filtration plant	17% below	430/ 26.05.15	2,500,000	0
2	Provision of sewing machines for vocational training centre	18% below	--do--	1,000,000	0

Total	3,500,000
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Audit is of the view that due to weak internal controls and defective managerial planning the works were allotted without site clearance resulting in non-commencement of works.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault and to take steps to clear sites so that the works could be completed.

[AIR Para No.03]

1.9.1.11 Un-authorized operation of suspense account - Rs 3.42 million

According to para 16.4.2.1 of Accounting Policies and Procedures Manual “Where a suspense account is used, the delegated officer in the DAO/AG/AGPR/(TAO) shall identify the correct transaction head to be used and clear the above suspense account on a monthly basis. Further, para 16.4.2.2 describes “The Accountant General/ (TAO) is responsible to make sure that suspense accounts are cleared on a monthly basis and any outstanding item is investigated”. As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

TMO Taxila incurred an expenditure of Rs 3.42 million and booked under suspense account during 2014-15 & 2015-16 without any justification. The suspense account was not cleared till 30.06.2016 as detailed below.

Financial Year	Amount (Rs in million)
2014-15	1.450
2015-16	1.974
Total	3.424

Audit is of the view that due to weak financial control and negligence, expenditure was booked under suspense account and still not cleared.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.22]

1.9.1.12 Un-authentic collection due to non-auction of collection rights - Rs 1.94 million

According to letter No.SOV(LG)5-23/2003, Government of the Punjab, Local Government & Rural Development Department, Lahore, 3rd May,2003, “the recovery of collection should be made through auction”.

TMO Taxila collected the receipts amounting to Rs 1.944 million departmentally instead of auction of collection rights during 2014-15 & 2015-16 on account of slaughter house fee putting the TMA at risk of financial loss. The collection could have been increased if collection rights were auctioned. This resulted in unauthentic collection of Rs 1.944 million as detailed below.

Sr. No	Name of collection	Amount (Rs)
1	Slaughter House Financial Year 2014-15	715,700
2	Slaughter House Financial Year 2015-16	1,228,950
Total		1,944,650

Audit is of the view that collection rights were not auctioned due to poor financial discipline and weak internal controls. Non auction of collection rights resulted in loss to the Government.

The matter was also reported to PAO concerned but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for non-auction of collection rights under intimation to Audit.

[AIR Para No.32]

1.9.1.13 Irregular expenditure on repair of vehicle - Rs 1.02 million

According to the Rule 2.32 (a) of PFR Volume-I It is essential that the record of payments and transactions in general must be clear, explicit and self-contained”

TMO Taxila incurred expenditure of Rs 1.018 million on repair of transport during the period under audit. The expenditure was not justified due to the following observations.

- i. NOC was not obtained from the Motor Vehicle Examiner before repair.
- ii. Stock of old/replaced spare parts was not maintained.
- iii. Estimate of the work done was not approved from Competent authority (TMO).
- iv. Satisfactory completion certification was not recorded by the DDO after repair work.

This resulted in irregular and doubtful expenditure of Rs 1,018,747 as detailed below.

VR/ No.	Financial Year	Description	Amount (Rs)
-	2015-16	TMO office	244,083
25-08-15	2015-16	Tractor	250,000
09/2015 to June,16	2015-16	Tractor (RWMC)	524,664
Total			1,018,747

Audit is of the view that due to weak financial management, irregular and doubtful expenditure was incurred on repair of vehicle.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure from Competent authority under intimating to Audit.

[AIR Para No.08]

1.9.1.14 Unlawful Transfer of Local Fund-Rs 1.374 million

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, as per section 109(3) of PLGO, 2001.

TMO Taxila transferred an amount of Rs 1.374 million to Punjab Local Government Board during 2015-16 as contribution from income, in violation of above rules.

Audit holds that due to weak internal controls and negligence, the funds were transferred without observing the codal formalities which might lead to misuse of public money.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.7]

1.9.2 Performance

1.9.2.1 Non-utilization of funds - Rs 213.32 million

According to Rule 65(V) of PDG & TMA (Budget) Rules, 2003 “the resources of the local Government should be utilized effectively and promptly”.

Funds amounting to Rs 213.32 million were retained and remained unutilized by TMO Taxila under head of development budget and sports funds for the years 2014-15 & 2015-16. These funds should be utilized on the development schemes for the welfare of general public and on sports activities to promote sports but TMA did not incur these funds to achieve the desired objective through service delivery of the socio-economic and development schemes. This resulted in non-utilization of Rs 213.32 as detailed below.

(Amount in million)

Financial Year	Description	Budget	Expenditure	Non-utilization
2014-15	Total development	352.78	205.50	147.28
2015-16	BOP Development General fund	264.368	8.123	63.038
	PLA Development		173.543	
	Public account		19.664	
2015-16	Sports Finds	3.00	0	3.00
Total		620.148	406.83	213.318

Audit is of the view that due to weak managerial controls, funds could not be utilized.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility for non-utilization of development budget under intimation to Audit.

[AIR Para No.5, 20 & 33]

1.9.3 Internal Controls Weaknesses

1.9.3.1 Non-reconciliation with town accounts officer of expenditure - Rs 289.79 million and income Rs 208.38 million

According to Rule 2.2 of PFR Volume-I read with Rule 67(2)(i)(ii) & (3) of the PDG & TMA (Budget) Rules 2003, receipt side of the Cash Book is required to be compared with payment side thereof on the basis of schedule of payments received from Accounts Office every month. Moreover, on the basis of schedule of payments reconciliation statement is to be prepared and reconciled every month up to 10th of every calendar month with Accounts Office for the purpose of rectification of discrepancies and errors with regard to misclassification and wrong booking of expenditure. Further, according to para No.3(iv) to the Government of the Punjab Finance Department Letter No.F.D.(FR)III-5/82(P) dated 30th June, 2009 “periodical reconciliation of accounts with TAOs must be done.

TMA Taxila incurred an expenditure of Rs 289.79 million and collected receipts of Rs 208.38 million was collected by TMA Taxila during Financial Year 2015-16 but neither the cash book had been signed by the concerned DDO nor annual accounts had been reconciled with the Tehsil Accounts Officer (TAO).

Audit holds that due to poor internal controls and mismanagement, expenditure and receipt was not reconciled resulting in non-verification of accuracy of expenditure and receipts.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.13]

1.9.3.2 Non-reconciliation of receipt with bank - Rs 111.16 million

According to para 6.3.4.1 of Accounting Policies and Procedures Manual chapter Bank Reconciliation “A monthly reconciliation with bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities”. Further, according to Para 5 of Local Government Accounts Manual, “the cash balance of each local Accounts Officer with the Bank should be reconciled on daily and Monthly Basis”.

Scrutiny of record of TMA Taxila revealed that receipts amounting to Rs 111.16 million were not reconciled with the Bank during 2015-16. In absence of statutory reconciliation, transactions amounting to Rs 111.16 million could not be considered authentic and valid as detailed at **Annex-AE**.

Audit holds that due to weak internal controls and negligence, the figures did not reconcile / match.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides reconciliation under intimation to Audit.

[AIR Para No.04]

1.9.3.3 Un-authentic completion of work without satisfactory end users certificate - Rs 36.87 million

According to Rule 46 of PDG & TMA Budget rules, 2003 “Post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with concerned head of offices and report submitted to council”. Furthermore, Finance Department No RO (tech) 1-2/83-iv dated 29.03.2009 also laid down that a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor.

TMO Taxila executed the following development schemes and paid Rs 36.87 million to contractor during Financial Year 2015-16 but completion certificate from end users were neither obtained nor shown to audit for authenticity of expenditure /funds drawn for purpose given. Non-obtaining the completion certificate from end users/ institutions as well as from Competent authority resulted in doubtful incurrence of expenditure of Rs 38.87 million as detailed at **Annex-AF**.

Audit is of the view that without end users certificates, completion of works was un-authenticated and could not be admitted by the Audit.

The matter was also reported to PAO concerned but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization and Inquiry for fixing responsibility against the person(s) at fault besides production of satisfactory end user completion certificates under intimation to Audit.

[AIR Para No.04]

**1.9.3.4 Loss due to less realization of receipts than budget targets -
Rs 16.66 million**

According to Rule 13 (i & ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall finalize and consolidate the figures.

TMO Taxila had collected amount of Rs 189.17 million against the budgeted amount of Rs 205.83 million resulting in less realization of Rs 16.66 million during the year 2015-16.

It was observed that the department could not achieve the receipt targets and had been revised as per actual which resulted in loss to Government.

Audit holds that due to weak internal control, the amount of receipts was less collected. Consequently, Government sustained loss of Rs 16.66 million due to less realization.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for lapses and negligence against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.16]

1.9.3.5 Loss on account of water supplies - Rs 15.17 million

As per instructions contained in letter No.SO(insp.) 3-4 dated 15-11-1983, water supply schemes was to run on “ No profit No loss” basis. Further, according to rule 15.20(c)(2) of PFR Volume-I, losses due to neglect on the part of Government servants must be duly recorded and adjusted where necessary.

During the audit of TMA Taxila, for the year 2015-16, it was noticed that water supply schemes were being operated on loss basis. Total expenditure of Rs 10,478,139 was incurred on water supply schemes against the income of Rs 2,620,742 which resulted in loss to local Government for Rs 15,168,198 as detailed below.

Sr. No	Head of Account	Details (Rs)
1	Pay and allowances	4,196,585
2	Electricity bills	4,965,168
3	Repair & Maintenance	1,316,386
Total		10,478,139
Water charges collected		Rs 2,354,283+Rs 266,459= Rs 2,620,742
Loss		15,168,198

Audit holds that due to poor internal controls and mismanagement, amount of Rs 15.17 million was irregularly paid resulting in loss to the public exchequer.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.24]

1.9.3.6 Non-obtaining of additional performance security - Rs 2.303 million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, In case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of cost of estimates, the difference amount i.e. below 5% of estimated cost would be deposited in cash within seven days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of Government in public interest along with black listing of firm.

Scrutiny of record of TMA Taxila revealed that the works costing Rs 23.03 million were awarded to different contractors during 2015-16. The contractors quoted the bids i.e. below 5% of the estimated cost of the works. The contractors were bound to produce/ deposit cash performance security with the department under the rule ibid, but no proof of deposit of additional performance security was found on record. This resulted in non-receipt of additional performance security amounting to Rs 2,303,000 as detailed at **Annex-AG**.

Audit is of the view that due to weak managerial controls, additional performance security was not obtained from the contractors.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides investigation of the matter to fix responsibility of person(s) at fault and recovery of additional performance security under intimation to audit.

[AIR Para No.18]

1.9.3.7 Loss to Government due to non-enhancement/ revision of rent of shops - Rs 1.99 million

According to letter No.SO III(LG)2-11, Govt. of The Punjab Local Government & Rural Development, Department dated Lahore, 30th May, 2002, “contracts of the shops shall be re-auctioned after 2001”

Scrutiny of accounts of TMA Taxila for the years 2014-16 revealed that contracts of rent of shops made before the promulgation of the Punjab Local Government Ordinance-2001 were still renewed by 10% annual increase in rent of shops/land of the Local Government. Whereas in the light of the above said letter terms & conditions laid in the memorandums No.SO.III/2-11/80 dated 07.07.1982 was become invalid and no longer applicable. The value of properties had been increased during the last decade. Due to non-re-auction of shops and non-compliance of the Local Government instructions the Local Government sustained a loss of Rs 1.99 million as detailed at **Annex-AH**.

Audit holds that due to poor internal controls and mismanagement, contract of rent of shops were not revised resulting in loss to the public exchequer.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit desires that 50% increase in rent of shops rent may be included from 2002 and recovery be made under intimation to Audit.

[AIR Para No.26]

1.9.3.8 Non-recovery of water rates - Rs 1.58 million

According to Section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation rules) 2001, Failure to pay any tax and other money claimable under this Ordinance was an offence and the arrears were recoverable as Land Revenue. Furthermore, as per clause 12 (c) of Local Rate (Assessment & Collection) Rules, 2001 the Nazim of the Local Government may direct that the tax with costs of recovery shall be recovered as arrears of land revenue.

During scrutiny of demand and collection register and deposit challans of TMA Taxila for the years 2014-15 & 2015-16, it was observed that TMA did not make efforts to recover outstanding dues of water rates which resulted in short realization of Rs 1.58 million as detailed below.

(Amount in Rs)

Sr. No	Description	Demand	Recovery	Recoverable
1	Water Supply Scheme Taxila			
	Current Year Charges	1,463,700	1,386,834	76,866
	Arrear	1,500,000	171,559	1328,441
2	Water Supply Scheme Parri Mohallah			
	Current Year Charges	963,900	828,300	135,600
	Arrears	50,000	14,800	35,200
Total		3,977,600	2,401,493	1,576,107

Audit holds that due to poor internal controls and mismanagement, amount of Rs 1.58 million was not recovered on account of water rates.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends Inquiry and fixing responsibility against the person(s) at fault besides recovery under intimation to Audit.

[AIR Para No.25

1.9.3.9 Non-imposing of penalty due to delay in completion of work – Rs 1.38 million

According to Clause 39 read with Clause 37 of Contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled of completion.

TMO Taxila awarded the following works worth Rs 13.80 million to different contractors but the work could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor any penalty @ 10% was imposed on the contractors on account of delay. This resulted in non-recovery of penalty of Rs 1.38 million as detailed at **Annex-AI**.

Audit is of the view that due to weak managerial controls and poor performance, engineering staff were unable to get the work done from contractor within stipulated time.

The matter was also reported to PAO concerned in February, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault, early completion of works and recovery of penalty under intimation to Audit.

[AIR Para No.02

ANNEXURE

Annex-A**Part-I****MFDAC Paras pertaining to Audit Year 2016-17**

(Rs in million)

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
1	TMA Rawal Town	Un-authentic Government Receipts due to Non-conducting Survey of Manufacturer, Vendor and Trader	Internal control Weakness	0.961
2		Loss to Government on account of Rent of Closed Shops	- do -	0.589
3		Non-verification of GST	internal control Weakness	0.288
4	TMA Pothohar Town	Non-production of vouched account – Rs 60.84 million	internal control Weakness	60.84
5		Irregular Budget Estimate Causing Shortfall	Irregularity & Non compliance	0.604
6		Loss To local Government Due To Non Auction of TMA Canteen	- do -	-
7		Physical Verification Not Carried Out	Internal control Weakness	-
8		Non-verification of GST	- do -	-
9	TMA Gujar Khan	Unmatched Departmental Figures with Annual Account	Internal control Weakness	0.115
10		Non-verification of GST	Internal control Weakness	-
11	TMA Kahuta	Non use of redundant truck	Internal control Weakness	1.000
12		Non- Credit of Lapsed Securities to Government Revenue	- do -	0.104
13		Irregular payment of funds to PLGB	Irregularity & Non compliance	0.561
14		Non transparent purchase and overpayment	- do -	0.191
15		Loss to Government due to non auction/ lease of shops	Internal control Weakness	0.417
16		Loss Due To Non Auctioning Of Slaughter House	- do -	0.029
17		Non Realization of Revenue in Arrears	- do -	0.268
18		Unauthorized Payment on Account of Sign Boards	Irregularity & Non compliance	0.200
19		Non-maintenance of realistic survey of License / Permit fee & Taxes	Internal control Weakness	0.363

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount	
20		Irregular expenditure on project of CCB	Irregularity & Non compliance	0.210	
21		Non-verification of GST and non-deposit of Government receipts against purchases	Internal control Weakness	0.381	
22		Irregular and doubtful payments of liabilities	Irregularity & Non compliance	0.645	
23		Non-Recovery of Additional Performance Security	Internal control Weakness	0.553	
24		Non recovery of Enlistment and Renewal Fee Record of Contractor	- do -	0.828	
25		Short supply not matching the specs and non-recovery of penalty	- do -	0.023	
26		Non transparent purchases	Irregularity & Non compliance	0.679	
27		Non deduction of shrinkage	internal control Weakness	0.044	
28		Non deduction for non-provision of invoices of Pakistan Steel	- do -	0.007	
29		Overpayment on account of PVC Blind Pipe	Irregularity & Non compliance	0.095	
30		TMA Murree	Non auction of Off Road Vehicles	internal control Weakness	0.600
31	TMA Kallar Syedan	Unlawful transfer of funds	Irregularity & Non compliance	0.274	
32		Un-authentic govt. receipts due to non-conducting survey of manufacturer, vendor and trader	Internal control Weakness	0.209	
33		Irregular payment of electricity bills of street light	Irregularity & Non compliance	0.209	
34		Loss to Government due to less-realization of license Fee	- do -	0.041	
35		Likely misappropriation/non-transparent repairs of machinery and vehicles	Misappropriation	0.284	
36		Likely misappropriation/mis use of TA/DA funds	- do -	0.031	
37		Overpayment on account of conveyance allowance	Internal control Weakness	0.247	
38		Non approval of building Maps	- do -	0.200	
39		Illegal approval of commercial plan in negative zone	Irregularity & Non compliance	-	
40	TMA Kotli	Non-blacklisting / Confiscation of	Internal control	0.200	

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
	Sattian	Performance Security against Abandoned Work	Weakness	
41		Loss Due to Non-realization of Receipt Targets	- do -	0.588
42		Loss to Government Due to Non-use of Jeep	- do -	0.300
43		Non-verification of GST and Non deposit of Government Receipts Against Purchase	- do -	0.298
44		Irregular Purchases From Un-registered Firms	Irregularity & Non compliance	0.298
45		Non maintenance of Expenditure Statement	internal control Weakness	-
46		Unlawful Transfer of Local Fund	Irregularity & Non compliance	0.050
47	TMA Taxila	Un-authentic Government Receipt due to Non-conducting Survey of Manufacturer, Vendor and Trader	internal control Weakness	0.573
48		Non-accountal of Stores Items	- do -	0.438
49		Illegal Construction of Building without Approval of Building Plan and without Deposit of Building Plan Fee	Irregularity & Non compliance	-
50		Irregular Expenditure on account of POL Charges	- do -	0.532
51		Un-justified Expenditure	- do -	0.481
52		Non-recovery of Tax on Transfer of Immovable Property	Internal control Weakness	0.213
53		Un-authorized Expenditure From Un-foreseen Head	Irregularity & Non compliance	0.835
54		Non verification of Deposit of GST	Internal control Weakness	0.461
55		Non-Production of Record		
56		Development of Illegal / Un-authorized Housing Societies	Irregularity & Non compliance	-
57		Wasteful Expenditure on account of payment of Carriage of Excavated Material instead of Selling of Malba	- do -	0.093

Part-II

MFDAC Paras pertaining to Audit Year 2015-16

(Rs in million)

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount
1	TMA Rawal Town	Loss to the Government due to non auction of collection rights	Poor performance	0.105
2		Loss to Government due to non realization of license fee	Poor performance	0.510
3		Loss to Government due to rent out the shops below market rate	Poor performance	0.000
4		Overpayment due to rich specification	Non compliance of Rule	0.308
5		Overpayment due to Overvaluing PCC	DO	0.028
6		Irregular transfer of funds to PLGB	DO	8.150
7		Un-authentic Govt. receipt due to non-conducting of survey	DO	0.850
8		Irregular / un-authorized deduction and deposit of income tax in installments	Weak internal control	1.816
9		Non-deposit of income tax	DO	3.957
10	TMA Pothohar Town	Unjustified Expenditure without Calling Tenders/ Advertisement	DO	0.714
11		Non deposit of TTIP	Poor performance	0.081
12		Irregular transfer of funds to PLGB	Non compliance	3.50
13		Irregular payment of pay & allowances	Non compliance	40.58
14		Irregular / less execution of works		0.90
15	TMA Gujar Khan	Overpayment due to Overvaluing PCC	Non compliance	0.068
16		Loss to the Government due to non auction of collection rights	DO	0.000
17		Loss to TMA due to non conducting of survey valuing	poor performance	0.176
18		Loss to Government due to non realization of license fee	poor performance	0.000
19		Less recovery of License fee	poor performance	0.016
20		Non reconciliation of annual accounts	Internal controls weaknesses	0.628
21		Irregular Procurement of Services on National Day from Non Registered Supplier	Irregularity and Non Compliance	0.080
22		Irregular transfer of funds to PLGB	- do-	1.410
23		Non-imposition of penalty due to delay in completion of work	Internal controls weaknesses	0.89

Sr. No.	Name of Formation	Title of Para	Nature of Irregularity	Amount	
23	TMA Kahuta	Irregular Transfer of funds to PLGB	Non compliance of Rule	0.497	
24		Irregular procurement of shopping bags & Misc, items		0.085	
25		Delay in the Approval of Building Plan Causing Loss of Revenue	poor performance	0.116	
26		Non- Credit of Lapsed Securities to Government Revenue	poor performance	0.278	
27		Loss to Government due to non auction/ lease of shops	poor performance	0.837	
28		Loss to Government on Account of Slaughter House	poor performance	0.418	
29		Non Realization of Revenue in Arrears	poor performance	0.267	
30		Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	poor performance	0.000	
31		Loss to Government due to overpayment on account of GST	Internal controls weaknesses	0.153	
32		Non-accountal of Project Board	do	0.879	
33		Un-authorized release of premature securities	Internal controls weaknesses	0.278	
34		Murree	Irregular Expenditure without preparing and approval of PC-1	Non compliance of Rule	0.563
35			Non Allocation of 2% Sport Fund from Development Fund	-do -	0.136
36	Non- Credit of Lapsed Securities to Government Revenue		-do -	0.277	
37	Irregular Expenditure without advertisement		-do -	0.640	
38	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government		Poor Performance	0.000	
39	Irregular Allocation of Funds to PLGB		Irregularity and Non Compliance	5.00	
40	TMA Kaller Syedan	Irregular Expenditure on Youth Festival	Non compliance of Rule	0.420	
41		Unlawful Transfer of Local Fund	DO	0.532	
42		Unjustified Payment of DSL Charges	DO	0.030	
43	TMA Kotli Sattian	Unlawful Transfer of Local Fund	Non compliance of Rule	0.306	
44		Non-recovery on Account of Arrears	performance	0.349	

Annex-B

TMAs of Rawalpindi District

Budget and Expenditure Statement for Financial Year 2015-16

Head	Budget	Expenditure	Excess / Savings	%age
Financial Year 2015-16				
1. TMA, Kahuta				
Salary	45,387,726	34,325,133	11,062,593	24.37
Non Salary	27,157,000	14,011,218	13,145,782	48.41
Development	63,801,652	12,795,164	51,006,488	79.95
Total	136,346,378	61,131,515	75,214,863	55.16
Head	Budgeted	Achieved		
Revenue	80,874,616	71,427,321	9,447,295	11.68
2. TMA, Kallar Syedan				
Financial Year 2015-16				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	40,851,680	24,273,279	16,578,401	40.58
Non Salary	21,961,000	8,692,317	13,268,683	60.42
Development	34,612,320	33,044,711	1,567,609	4.53
Total	97,425,000	66,010,307	31,414,693	32.25
Head	Budgeted	Achieved		
Revenue	48,868,000	43,845,828	5,022,172	10.28
3. TMA, Murree				
Financial Year 2015-16				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	153,038,000	147,747,649	5,290,351	3.46
Non Salary	24,942,100	11,492,324	13,449,776	53.92
Development	50,806,000	5,183,386	45,622,614	89.80
Total	228,786,100	164,423,359	64,362,741	28.13
Head	Budgeted	Achieved		
Revenue	173,990,511	165,831,998	8,158,513	4.69
Total	402,776,611	330,255,357	72,521,254	
4. TMA, Taxila				
Financial Year 2015-16				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	64,891,000	48,511,509	16,379,491	25.24
Non Salary	41,557,000	42,589,005	-1,032,005	-2.48
Development	264,368,792	193,209,242	71,159,550	26.92
Total	370,816,792	284,309,756	86,507,036	23.33
Head	Budgeted	Achieved		
Revenue	205,827,563	189,168,579	16,658,984	8.09
Total	576,644,355	473,478,335	103,166,020	
5. TMA, Gujar Khan				
Financial Year 2015-16				
Head	Budget	Expenditure	Excess / Savings	%age

Salary	107,082,000	99,320,944	7,761,056	7.25
Non Salary	177,043,334	45,448,323	131,595,011	74.33
Development	144,718,771	63,450,351	81,268,420	56.16
Total	428,844,105	208,219,618	220,624,487	51.45
Head	Budgeted	Achieved		
Revenue	182,692,700	179,175,127	3,517,573	1.93
Total	611,536,805	387,394,745	224,142,060	

6. TMA, kotli Sattian

Financial Year 2015-16

Head	Budget	Expenditure	Excess / Savings	%age
Salary	18,646,976	16,220,700	2,426,276	13.01
Non Salary	9,574,793	2,777,022	6,797,771	71.00
Development	20,136,617	5,952,953	14,183,664	70.44
Total	48,358,386	24,950,675	23,407,711	48.40
Head	Budgeted	Achieved		
Revenue	23,118,480	14,094,336	9,024,144	39.03
Total	71,476,866	39,045,011	32,431,855	

7. TMA, Pothoar Town

Financial Year 2015-16

Head	Budget	Expenditure	Excess / Savings	%age
Salary	86,205,512	95,193,698	-8,988,186	-10.43
Non Salary	35,177,955	32,636,159	2,541,796	7.23
Development	416,535,054	406,188,217	10,346,837	2.48
Total	537,918,521	534,018,074	3,900,447	0.73
Head	Budgeted	Achieved		
Revenue	405,505,034	393,860,652	14,247,284	3.51
Total	943,423,555	927,878,726	18,147,731	

8. TMA, Rawal Town

Financial Year 2015-16

Head	Budget	Expenditure	Excess / Savings	%age
Salary	159,040,000	142,508,038	16,531,962	10.39
Non Salary	141,960,000	133,632,909	8,327,091	5.87
Development	648,549,000	344,829,586	303,719,414	46.83
Total	949,549,000	620,970,533	328,578,467	34.60
Head	Budgeted	Achieved		
Revenue	625,426,000	641,373,465	-15,947,465	-2.55
Total	1,574,975,000	1,262,343,998		

Annex-C
Para 1.2.1.2

Detail of Development Projects TMA Rawal Town during 2015-16

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
1	Const. Of Drain/Nullah near Subhan Bakers Ratta UC-01	0.112	0.088
2	Const. of Street from house Muhammad Rahim to house Muhammad Bhai & Const. of Street No. 83, Street link Masjid Mai Rani & Mulhika Streets UC-02	0.950	0.675
3	Const. of Passage/Retaining Wall from House Raja Amjad to house Raja Shabir Mohallah Khawaja Abad UC-04	2.433	0
4	Const. of street from Fazal e Rabi General Store upto Filtration Plant, Street Maskeen Wali, Const./repair of street from Shaheen Mango Juice upto Filtration Plant & Mulhika Streets	2.000	1.360
5	Const. of Street No. 29, Const. of Street No. 10, Street Malik Rehmat Khan & Mulhika Streets Fouji Colony UC-08	0.817	0.558
6	Const. / Repair Streets from Kala Khan Building to house Abdul Majeed from House Ishtiaq to house Abid from house Muhammad Abbas to Masjid Aysha & Motton School from Tanveer Engineering Shop to Sabir Tyre Shop & Const. of Nullah Street No. 10 Raja Akram Wali & Mulhika Streets Bangash Colony	2.000	1.365
7	Const. of street house Abdul Rehman to Shehzad Karyana Store & Link Street Malik Irshad Wali Zia Ul Haq Colony Bangash Colony UC-09	0.514	0.358
8	Const. of Passage from house Master Abdullah to Generator Shop Sector II , III Khayaban e Sir Syed UC-10	1.310	0.903
9	Const. of Streets from house Raja Sadique to House Tasadaq Abbas Ali Market Sector II Const. of Street from house Mushtaq Khan to house Shehzad Khan Street No. 42 UC-10	0.490	0.316
10	Raising/Const. of Streets Street No. 14 Sector II, Street Ashfaq to House Ashiq, Const. of Street No. 12 Ehsan ul Haq to Dr. Ejaz Sector II, Street Qayum wali & Repair Street near Ubaid General Store near Shoaib & Saqib & Mulhika Streets Khayban e Sir UC-10	1.200	0.821
11	Const. of Street from house Habib ur Rehman Qureshi to house Haji Muhammad Deen, Const. of Drain from house Haji Muhammad Deen to house Muhammad Shafi (late) UC-13	0.813	0.533
12	Const. of Nullah/Covering of Nullah from house Qari Naimat Shah to Haroon Audio Shop Koocha Ghulam Rasool Mohallah Raja Sultan UC-16	1.380	1.164
13	Const. of Streets, Street Azam Foods wali, Street House Asghar to School Traitas wali Street Fajar Shah to Sh. Riaz,	1.200	0.834

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
	Sardar Muhammad Siddique to Godown from Akhter Advocate to Naeem Akhter & Mulhika Streets UC-35		
14	Const. of Passage from House Khawaja Ehsan to hosue Saleem Khan opposite Dosehra Ground UC-35	1.260	0.798
15	P/F of Tuff Tile from house Shamroz to house Umer Khatab from Rehan Rasheed to Ch. Sajjad Street No. 31 Ch. Aman Ullah Wali Gali from Chaudhary to Syed Shah Rehman & Retaining Wall near house Malik Ghulam Mehdi Mohallah Akal Garh UC-38	0.629	0
16	Const. of Nullah / Covering Nullah Opposite house Pomi Butt & Malik Basharat Street No. 33 Mohallah Akal Garh UC-38	0.341	0.286
17	Const. of Passage from Al-Hadis Masjid to Shop Alam Khan shoes Jamia Masjid Road UC-38	0.430	0
18	Raising / Const. of Streets Asim Karyana Store to House Ghulam Muhammad Ramzan Sabzi Wala to house Hafiz Ehsan Ullah from Tan Zeb Shop to house Muhammad Hanif Shop, Street Malik Misbah ud Deen wali, Street house Sheikh Muhammad Ali to Haji Fayaz (Gula) & Mulhika Streets UC-41	1.289	0
19	Const. of Streets / drains from Al-Falah Bank to Masjid Taqwa, Const. of Street from filter plant Moti Masjid to house Sh. Zia from Kashmir Naan shop to house 655-B & Street Hussnain Bakers to Bablu Burgers & Street Dar e Arqam School wali & Mulhika Streets UC-46	1.000	0.728
20	P/F of LED Lights NA-55	10.000	9.932
21	P/F Street Light NA-55	7.500	0.951
22	Const. of Nullah & Street house Rashid Khan to Pakistan School to Malik Dilpazeer to Madni Masjid UC-18	3.100	2.368
23	Const of Street (Back Lane Street) Rana Electric To House Tahir Aziz Qureshi & Mulhika Streets B.Block UC-20	2.500	0
24	Const. of Street Gondal CNG to Park Qari Khushi Muhammad B-Block UC-20	1.100	0.766
25	Const. of Nullah near Asif Medico to Transfore UC-32 (Remaining Work)	1.500	1.419
26	Const. of Nullah near Pirzad Mobile Centre to Culvert UC-32 (Remaining Work)	2.800	2.494
27	Const. of Nullah St. No. 17 Tube Well to House Raja Iftikhar Dhoke Kashmirian	2.200	0
28	Const. / Raising Street, Const. of Drain House Malik Aqeel to Farooq e Azam Road UC-23	1.300	0.694
29	Const. of Street / Nullah & R.C.C Slab House Haji Sadiq to Muharram Abbasi & Tube well to Ashraf & Haji Rafique to Zafar Mehmood to main Street UC-23	2.000	0.911
30	Const. of Nullah from PSO Pump to Glass Factory Chaklala	6.000	2.278

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
	Road Chah Sultan UC-30		
31	P/f of LED Lights NA-56	7.500	7.457
32	Const. / Raising Street Shah Nawaz PAF Wall to Sardar Imran	0.350	0.304
33	Const. / Raising Street House Sufi Altaf ta Mehmood Hussain & Nazir UC-27	1.200	0.967
34	Const. of Street Shufi Muhammad Deen & Data Gunj Buksh Street Nawaz Milk Shop to Fazal ud Deen Chisti & Culverts Rizwan Street UC-27	0.700	0
35	Const. of Street Hamza Khattak General Store to Afzal & Sh. Mushtaq to Raja Abdul Malak UC-27	0.600	0.599
36	Const. of Street / Culvert Rizwan Street Raja Fayaz to Habib Ali near Tower	0.800	0
37	Const. of Street Near House No. NW-697 Scheme No. 1 Said Pur Road UC-15	0.477	0.475
38	Const. of Culvert / Nullah / Wall near Masjid Qadeemi	0.910	0.758
39	Const. of Culverts & Nullahs in UC-43	0.400	0.201
40	Const. of Street near Masjid Bilal Umer UC-43	0.200	0
41	Const. of Street Back Line B-640 to B-683 & Mulhika Streets	1.800	1.794
42	Const. of Street & Nullah, PSO Pump Pirwadhai Road	1.400	1.395
43	Raising/Repair Street No. 12 Haveli Ch. Inam Wali Nai Abadi Zafar ul Haq Road UC-32	0.800	0
44	Raising/Repair Street No. 10 Nai Abadi Zafar Ul Haq Road	0.350	0
45	Raising/Repair Street Taal Market Nai Abadi Zafar ul Haq Road UC-32	0.350	0
46	Const. of Nullah Band Khanna Road Kamran Auto Electrician towards Service Road UC-29	3.800	0
47	Const. of Street Opposite Mushtaq Bhatti to Anwar Bhatti (Kali Tanki) UC-20	0.200	0
48	Const. of Nullah house Sardar Khan to Main Nullah near house Brig. Tipu	8.000	0
49	Const. of Pavilion & Cricket Ground Khayaban Sir Syed	43.000	0
50	P/F of Street Lights Sector II, III Khayaban e Sir Syed UC-10	2.500	2.352
51	Const. of Street opposite house Nazir near Culvert Street opposite Rashid Iqbal, Ilyas Khan, Sector II & III & Mulhika Streets Khayaban e Sir Syed UC-10	2.000	1.341
52	Const. of Retaining Wall near house Azam & Iqbal Khayaban e Sir Syed UC-10	2.900	0
53	Const. of Street / Nullah Street No. 1 Ikram Niazi wali Dhoke Ratta UC-01	1.320	0.850
54	Const. of Streets / Drains & Protection wall near Iqra Cadet School Alam Zeb, Molvi Naem and Mulhika Streets Zahoor Abad Islampura Bangash Colony Badar Colony UC-09	3.000	1.709
55	Const. of Street Chakwal Dry Fruit Satellite Town UC-19	1.170	1.146

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
56	Const. of Street Azam food & Mulhikia Streets Shah Allah Dita Road UC-35	0.780	0.546
57	Improvement / Fixing of tuff tile street No. 1 Mohan Pura & Mulhika Streets U	6.500	0
58	Improvement / Fixing of Tuff Tile Street No. 1 Tawakli Masjid	1.540	0
59	Const. of Streets / Drains & Fixing of Tuff Tile Street No. 1, Street No. 11, Masjid Sufi Roshan Deen Street, Street No. 8, Street Haji Jahangir & Mulhika Streets Mohan Pura UC-36	4.175	2.557
60	Const. / Fixing of Tuff Tile Street No. 35 near Street Masood Mohan Pura UC-36	0.960	0.685
61	Improvement / Fixing of Tuff Tile Street No. 4 Nadia Clinic Nanak Pura UC-36	1.050	0
62	Fixing of Tuff Tile Street No. 9 House of Jameel Arjan Nagar UC-36	0.650	0
63	Const. of Streets / Drains & Fixing of Tuff Tile Street Aamir Butt, Sabir samosa wali Gali, Butt Snooker wali Gali, Ghareeb Shah wali, Qayuum Wali & Mulhika Streets Mohan Pura	3.600	1.877
64	Const. of Streets , Drains / Fixing tuff tile street Tawakli Masjid to Gulzar Karyana Store Street , Street Zahoor Karyana Store & Mulhika Streets Mohan Pura UC-36	1.830	
65	Const. of Nullah Ghazni Market Back Side Savor Foods Ghazni Market Bagh Sardaran UC-37	2.500	1.242
66	Const. of Street & Nullah near Waqar General Store Zinda Peer Gawala Road	1.090	0.313
67	Const. of Street/Drains Street Al-Mujahid Floor mill Sagri Scheme Ratta Road	0.840	0.547
68	Const. of Nullah College Road near Savor food UC-46	6.000	0
69	P/F LED Street Lights PP-12	7.500	0
70	P/F Tuff Tile & Improvement of Janaza Gah Eid Gah Sharif	5.000	0
71	Const. of Road near Nullah Ratta Pull towards City Sadar Road Pull UC-36	12.000	0
72	Const. of Nullah Street No. 40 Mohallah Mehmood Shah Chah Sultan UC-31	3.220	3.085
73	Const. of 56-A, 56, 60 Masjid Bilal Wali Amarpura UC30/31	1.920	1.354
74	Repair/Const. of Street No. 32,33 & Const. of Nullah Mohallah Hukamdad	1.140	0.958
75	Const. of Retaining Wall Noor Muhammad Graveyard Street No. 2 Mohallah Hukamdad UC-31	0.340	0.286
76	Repair & Const. of Street No. 8 Masjid wali & Const. of Drains Madrasa to Main Khanna Road UC-31	0.300	0.259
77	Const. of Street NO. 9 & 75 Const. of Culverts Street No. 1,4,72,11,13 Amar Pura UC-32	0.950	0.681
78	Repair / Construction of Street Masjid Allah Wali & Street	0.540	0.413

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
	along Service Shoes Amar Pura UC-32		
79	Repair / Construction of Street Govt. Girls High School & Street No. 79,80 Dabu Road Amar Pura UC-32	0.530	0.433
80	Covering/Construction Nullah Street No. 1 to Street No. 2 Millat Colony Zafar Ul Haq Road UC-42	2.261	1.856
81	Const. of street Ch. Mola Dad Street & Const. of Nullah Tube Well Chowk to Masjid Hanfia Zafar ul Haq Road	2.000	1.208
82	Const. of Retaining Wall & Covering of Nullah Bilal Masjid to house Rashid	4.025	3.598
83	Const. of Street No. 1,2,5 Gulberg Town Dhoke Khabba	1.500	1.046
84	Const. of Street No. 5 Imran Karyana Store to House Akram Mohallah Ch. Feroz	1.150	0.809
85	Const. / Repair of Street No. ½ Mughlon Wali & Street No. 1 Masjid Bilal to Gujar Chowk to House Raza UC-43	1.861	1.341
86	Const. of main street No. 7 & Culverts Dhoke Khabba UC43	2.526	1.779
87	Const. /Repair of Street No. 7 back side house Khano to Nullah Jadeed Graveyard Dhoke Elahi Buksh UC-43	0.430	0.391
88	Repair &Construction Street No. 3 Dhoke Fazal Abad & Street Sarwar Kohistan Colony & Construction of retaining wall & Nullah UC-42/44	0.965	0.699
89	Const. of Street Raja Toheed Wali Gulshan Dadan Khan	0.800	0.497
90	Const. of Street Asif Plaza to House Tahir Abbasi UC-17	0.375	0
91	Const. of Street IJP Road to Muhammad Sabir UC-17	0.550	0.289
92	Const. of Street IJP Road to House Brigadier Tipu UC-17	0.670	0.469
93	Const. of Street House Raja Rehmat to Zahoor Qureshi, Arif Abbasi, Const. of Street Khan Wali, Street Madina Bakery to IJP Road UC-17	1.040	0.529
94	Const. of Street Khawaja Aman House to House Ghulam Sabir	1.300	0.920
95	Const. of Street House Haq Nawaz Abbasi UC-18	0.450	0.294
96	Const. of Street / Nullah Norani Masjid to Graveyard Shaheedan UC-18	0.850	0.722
97	Const. of Street House Sufi Habib to Tube Well No. 10	0.985	0.689
98	Const. of Street Opposite Masjid Al-Furqan UC- 19	0.500	0.350
99	Const. of Nullah Masjid Al-Falah to House NA-376 Street House NA-428 to Rasheed Milk Shop UC-19	0.880	0.662
100	Const. of Street Back line Service Station B-529 to B-591, Street Back line B-569 to B-576 UC-20	1.060	0.629
101	Const. of Street Around Sultan Shah Park UC-20	1.250	0.824
102	Const. of Street Iqbal Street UC-20	0.600	0.369
103	Covering of Nullah Back Side National Park Asghar Mall Scheme UC-20	3.100	2.517
104	Const. of Street No. 14, Raja Fayaz Wali UC-21	0.400	0.275
105	Const. of Street House Jawad Masood, Const. of Street Haji Khaliq Dad UC-21	0.575	0.331

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
106	Const. of Street / Nullah Faisal Bakery to Haji Bashir UC-21	0.600	0.549
107	Const. of Street House Faazal wali, Street Church Wali Sanaullah Road & Mulhika Street UC-21	0.780	0.764
108	Const. of Street No. 13 Main Raod to Fazal Ahmed, Conts. Of Nullah Near House Malik Iftikhar UC-21	0.640	0
109	Const. of Street / Nullah Usman Karyan Store, Street Chisti Karyana Stroe Street House Malik Rafi Ch. Younas UC-21	1.330	0.975
110	Const. of Street House Ghulam Hussain to Muhammad Iqbal	0.260	0.207
111	Const. of Street / Nullah Chaudhary General Store to Shabir Abbasi UC-22	0.700	0.490
112	Const. of Street / Nullah Madina General Stroe to House Shabir Abbasi UC-22	0.400	0.302
113	Const. of Street No. 9 Link House Waheed to Sultan Mahmood Mohallah Rafique Abad UC-22	0.420	0.315
114	Const. of Street / Nullah Street No. 9 Farooq Azam Road Awan Furniture to House Haji Habib Link Street House Hajid Rasheed Raja Zafar UC-22	2.000	1.559
115	Const. of Street House Tanvir Ahmed to Mehfooz Elahi Chan Wali Choke Paracha UC-23	0.203	0.154
116	Const. of Street / Raising Street Jamid Girls High School Raod Sh. Sahib to Azam UC23	0.221	0.220
117	Const. of Street No. 2 Umer Masala to Ch. Akbar Farooq e Azam Road UC-23	0.278	0.215
118	Const. of Street Arif Butt wali & DSP Ilyas wali Bilal Road & Ata ur Rehman Abbasi to Raja Abdul Majeed Aurangzeb Street No. 1 UC-23	0.311	0.267
119	Const. of Street / Drain Aurangzeb Street to Malik Mushtaq	0.350	0.290
120	Raising /Const. of Street Khursheed Gardawar Wali to Ch. Sohail to Mazhar	0.400	0.360
121	Const. of Street No. 4 with Drainage System Madni Naan Centre to Juma Khan Farooq e Azam Road UC-23	0.825	0
122	Const. of Street / Drain Latif Satti Wali UC-24	0.600	0.462
123	Const. of Streets near Mukarram Masjid Tareen Street & Haji Liaqat to Sardar Riaz UC-24	0.200	0.161
124	Const. of Street Kosar Street to Hose Raza to Raja Shabir	0.237	0.172
125	Const. / Raising Streets Church to Sobidar Khaliq to near Graveyard Choudhrian Street NO. 15 & Street No. 13-E House Ayub UC-24	1.000	0.720
126	Const. of Street No. 6 Ilyas Town Mustafa Abbasi to Rajo Sabir (Late) UC-24	1.461	0.896
127	Const. / Raising Street NO. 13 Hassan Property to Pully	0.737	0.587
128	Const. of PCC Bed / Nullah near Masjid Hanfia Uc-44	0.950	0.950
129	Const. / Raising of Street No. 3, 3-A Farooq e Azam Road	0.200	0.172
130	Const. of Street / Culverts Street No. 9 to house Iftikhar & Culverts Chowk	0.450	0

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
131	Const. of Street/Drain St. No. 27 Haji Wazir to Sahrab with Cross UC-25	0.545	0.498
132	Const. of Street & Drains SA-205 to SA-208 Nayun wali Gali & Abdul Qaum SA-724-B to SA-725-A UC-25	0.400	0.365
133	Const. of Street Al-Marjan Enterprisers wali Gali near Sadiqabad Mor A-Block	0.286	0.277
134	Const. of Street/raising of Street no. 2 to 3 with Cross House Shoukat Ahsan Abbasi & Raising Street Nawaz to Muhammad Zarkhaiz Mohallah Chota Rasool Nagar & Masjid near Mill	0.358	0.238
135	Const. of Street No. 6 A-Block UC-26	0.500	0.500
136	Const. of Street / P,F Tuff Tile Street No. 12 A-Block UC-26	0.620	0.561
137	Const. of Street / Drains Bilal Hair Dresser to Shakeel Ahmed Ghori w Shop Ghulam Rabbani to Dilbaz Khan	1.550	1.531
138	Const. of Street / Raising / Drains Haji Younas to Sarfraz Advocate UC-28	0.200	0.182
139	Const. of Streets, Drains & Culverts Street No. 4 UC-28	0.740	0.736
140	Const. of Culvert near Masjid Gulzar e Hameed Street No. ½ & street No. 2	0.360	0
141	Const. of Drains Street NO. 2 Madina Autos to Raja Hanif	0.284	0
142	Const. f Drains Shahid Gondal to Malik Javed & Awais Qarni Masjid wali Gali Rauf Kiani to Malik Yousaf UC-29	0.570	0.570
143	Const. of Street No. 5 & Drains Band Khanna Road & Aroosa Tailer to Sajid Abdul Qadoos Wali Gali B-II UC-29	0.646	0.646
144	Const. of Drains Zahid Karyana Store to PAF Wall UC-29	0.685	0.665
145	Const. of Nullah Major Shahbaz to Falcon Public School	0.900	0.900
146	Const. of street & Drains Street No. 3 Band Khanna Road Javed Satti to Abid Khokhar & Cut Bank Wali Gali UC-29	1.000	1.000
147	P/F of Street Lights PP-14	5.000	4.687
148	Const. of street Back line Toti fruity to Boys College Street opposite house Sh. Ejaz, Street opposite Allied Bank, Street opposite Bashir near Al-Quran Masjid UC-19	1.475	1.474
149	Const. of Street Back Line House Ashraf Shah to House Babar	0.600	0.563
150	Const. of Street house Sh. Jalil Wali & Mulhika Streets, Const. of Nullah Street No. 11, Const. of Nullah House Muhammad Rafique Wali Gali UC-21	1.800	1.794
151	Const. of Street Haji Tanveer Ahmed B-40 to B-47 Khawaja Abdul Ghafoor, Abdul Rehman B-Block UC-20	0.980	0
152	Const./Raising of main Street from nullah towards Chirah Road Rasheed Colony	1.200	0
153	Const. of Street house Qazi Arif to Malik Ramzan UC-17	0.600	0
154	Const. of street house Raja Qayum to Tariq Abbasi UC-19	1.400	0
155	Const. of street Masjid Zia ul Aloom to house Hakeem & Mulhika Street D-Block UC-19	1.400	0

Sr No	Name of Works	TS Cost	Funds Utilized upto 6/2016
156	Const. of Street office WAPDA to house D-1015 UC-19	1.400	0
157	Const. of Nullah house Raja Jameel Abbasi Chicken Shop, Const. of Nullah house Khawaja Mohsin to Abbasi Café	1.000	0
158	Const. of Street/Nullah Butt house, Const. of Culvert near Ghousia General Store , Const. of Culverts & Road cut near New Malpur UC-19	1.000	0
159	Const. of street opposite house Rashid/Saddam UC-19	0.192	0
160	Const. of Streets & Drains Peer Colony UC-23	2.030	0
161	Const. of Street/Drains Bashir Ahmed Awan to Islamia Gulistan School UC-23	0.500	0
162	Const. / Raising Streets & Drains St. No. 15 to St. No. 17 & St. No. 18 UC-23	1.350	0
163	Const. of St. No.12 to Khattak General Store to Graveyard to house Ghafoor Raja UC-24	0.350	0
164	Const. of St. No. 5 & Raising Raja Rukhsar Dhanyal wali Dhoke Punnu UC-24	0.700	0
165	Const. of Nullah St. No. 11 to St. No. 14 to Service Road	3.426	0
166	Const. of Culverts, Streets/Drains near New Rose Jewelers & Street Waseem General Store to Tanveer General Store, St. No. 9 house Razzaq to Raja Waheed	0.900	0
167	Const. of Street back side Allah Din Shadi Hall Dr. Ikram Wali	1.500	0
168	Const. of St. No. 9-C, 18-C, 74-C and 75-C UC-26	1.100	0
169	Const. of Street Service Road Al-Aziz Hotel to Ma Sha Allah Colth house & M. Arif Peeco Center to Kurri Road	0.450	0
170	Const. of St/Drains Hijazi Street to Abdul Majeed Meer	0.417	0
171	Const. of Street / Drains/Nullah Band Khana Road Raja Hameed Plaza to Jamia Masjid Marwah Al-Hadis UC-29	0.885	0
172	P/F of Street Lights PP-14	4.400	0
	Total	304.205	60.638

Annex-D
Para 1.2.1.3

Detail of Schemes Completed

Sr No.	Name of Works	Funds Utilized upto 6/2016
1	Const. Of Drain/ Nullah near Subhan Bakers Ratta UC-01	0.088
2	Const. of Street from house Muhammad Rahim to house Muhammad Bhai & Const. of Street No. 83, Street link Masjid Mai Rani & Mulhika Streets UC-02	0.675
3	Const. of street from Fazal e Rabi General Store upto Filtration Plant, Street Maskeen Wali, Const./repair of street from Shaheen Mango Juice upto Filtration Plant & Mulhika Streets UC-06	1.360
4	Const. of Street No. 29, Const. of Street No. 10, Street Malik Rehmat Khan & Mulhika Streets Fouji Colony UC-08	0.558
5	Const. of street house Abdul Rehman to Shehzad Karyana Store & Link Street Malik Irshad Wali Zia Ul Haq Colony Bangash Colony UC-09	0.358
6	Const. of Passage from house Master Abdullah to Generator Shop Sector II , III Khayaban e Sir Syed UC-10	0.903
7	Const. of Streets from house Raja Sadique to House Tasadaq Abbas Ali Market Sector II Const. of Street from house Mushtaq Khan to house Shehzad Khan Street No. 42 UC-10	0.316
8	Raising/Const. of Streets Street No. 14 Sector II, Street Ashfaq to House Ashiq, Const. of Street No. 12 Ehsan ul Haq to Dr. Ejaz Sector II, Street Qayum wali & Repair Street near Ubaid General Store near Shoaib & Saqib & Mulhika Streets Khayban e Sir	0.821
9	Const. of Street from house Habib ur Rehman Qureshi to house Haji Muhammad Deen, Const. of Drain from house Haji Muhammad Deen to house Muhammad Shafi (late) UC-13	0.533
10	Const. of Nullah/Covering of Nullah from house Qari Naimat Shah to Haroon Audio Shop Koocha Ghulam Rasool Mohallah Raja Sultan UC-16	1.164
11	Const. of Streets, Street Azam Foods wali, Street House Asghar to School Traitas wali Street Fajar Shah to Sh. Riaz, Sardar Muhammad Siddique to Godown from Akhter Advocate to Naeem Akhter & Mulhika Streets UC-35	0.834
12	Const. of Passage from House Khawaja Ehsan to hosue Saleem Khan opposite Dosehra Ground UC-35	0.798
13	Const. of Nullah / Covering Nullah Opposite house Pomi Butt & Malik Basharat Street No. 33 Mohallah Akal Garh UC-38	0.286
14	Const. of Streets / drains from Al-Falah Bank to Masjid Taqwa, Const. of Street from filter plant Moti Masjid to house Sh. Zia from Kashmir Naan shop to house 655-B & Street Hussnain Bakers to Bablu Burgers & Street Dar e Arqam School wali & Mulhika Streets UC-46	0.728
15	P/F of LED Lights NA-55	9.932
16	Const. of Nullah & Street house Rashid Khan to Pakistan School to Malik Dilpazeer to Madni Masjid UC-18	2.368
17	Const. of Street Gondal CNG to Park Qari Khushi Muhammd B-Block UC-20	0.766
18	Const. of Nullah near Asif Medico to Transfore UC-32 (Remaining Work)	1.419
19	Const. of Nullah near Pirzad Mobile Centre to Culvert UC-32 (Remaining Work)	2.494
20	Const. / Raising Street, Const. of Drain House Malik Aqeel to Farooq e Azam Road UC-23	0.694
21	P/f of LED Lights NA-56	7.457
22	Const. / Raising Street Shah Nawaz PAF Wall to Sardar Imran UC-27	0.304
23	Const. of Street Hamza Khattak General Store to Afzal & Sh. Mushtaq to Raja Abdul Malak UC-27	0.599
24	Const. of Street Near House No. NW-697 Scheme No. 1 Said Pur Road UC-15	0.475
25	Const. of Culvert / Nullah / Wall near Masjid Qadeemi UC-43	0.758
26	Const. of Culverts & Nullahs in UC-43	0.201
27	Const. of Street Back Line B-640 to B-683 & Mulhika Streets UC-20	1.794
28	Const. of Street & Nullah, PSO Pump Pirwadhai Road UC-37	1.395
29	P/F of Street Lights Sector II, III Khayaban e Sir Syed UC-10	2.352
30	Const. of Street / Nullah Street No. 1 Ikram Niazi wali Dhoke Ratta UC-01	0.850
31	Const. of Street Chakwal Dry Fruit Satellite Town UC-19	1.146
32	Const. of Street Azam food & Mulhika Streets Shah Allah Dita Road UC-35	0.546
33	Const. of Street/Drains Street Al-Mujahid Floor mill Sagri Scheme Ratta Road UC-38	0.547
34	Const. of Nullah Street No. 40 Mohallah Mehmood Shah Chah Sultan UC-31	3.085

Sr No.	Name of Works	Funds Utilized upto 6/2016
35	Const. of 56-A, 56, 60 Masjid Bilal Wali Amarapura UC30/31	1.354
36	Repair/Const. of Street No. 32,33 & Const. of Nullah Mohallah Hukamdad UC-31	0.958
37	Const. of Retaining Wall Noor Muhammad Graveyard Street No. 2 Mohallah Hukamdad UC-31	0.286
38	Repair & Const. of Street No. 8 Masjid wali & Const. of Drains Madrasa to Main Khanna Road UC-31	0.259
39	Const. of Street NO. 9 & 75 Const. of Culverts Street No. 1,4,72,11,13 Amar Pura UC-32	0.681
40	Repair / Construction of Street Masjid Allah Wali & Street along Service Shoes Amar Pura UC-32	0.413
41	Repair / Construction of Street Govt. Girls High School & Street No. 79,80 Dabu Road Amar Pura UC-32	0.433
42	Covering/Construction Nullah Street No. 1 to Street No. 2 Millat Colony Zafar Ul Haq Road UC-42	1.856
43	Const. of Retaining Wall & Covering of Nullah Bilal Masjid to house Rashid UC-43	3.598
44	Const. of Street No. 1,2,5 Gulberg Town Dhoke Khabba UC-43	1.046
45	Const. of Street No. 5 Imran Karyana Store to House Akram Mohallah Ch. Feroz UC-43	0.809
46	Const. / Repair of Street No. ½ Mughlon Wali & Street No. 1 Masjid Bilal to Gujar Chowk to House Raza UC-43	1.341
47	Const. of main street No. 7 & Culverts Dhoke Khabba UC43	1.779
48	Const. /Repair of Street No. 7 back side house Khano to Nullah Jadeed Graveyad Dhoke Elahi Buksh UC-43	0.391
49	Repair & Construction Street No. 3 Dhoke Fazal Abad & Street Sarwar Kohistan Colony & Construction of retaining wall & Nullah UC-42/44	0.699
50	Const. of Street Raja Toheed Wali Gulshan Dadan Khan UC-17	0.497
51	Const. of Street IJP Road to Muhammad Sabir UC-17	0.289
52	Const. of Street IJP Road to House Brigadier Tipu UC-17	0.469
53	Const. of Street House Raja Rehmat to Zahoor Qureshi, Arif Abbasi, Const. of Street Khan Wali, Street Madina Bakery to IJP Road UC-17	0.529
54	Const. of Street Khawaja Aman House to House Ghulam Sabir	0.920
55	Const. of Street House Haq Nawaz Abbasi UC-18	0.294
56	Const. of Street / Nullah Norani Masjid to Graveyard Shaheedan UC-18	0.722
57	Const. of Street Opposite Masjid Al-Furqan UC- 19	0.350
58	Const. of Nullah Masjid Al-Falah to House NA-376 Street House NA-428 to Rasheed Milk Shop UC-19	0.662
59	Const. of Street Back line Service Station B-529 to B-591, Street Back line B-569 to B-576 UC-20	0.629
60	Const. of Street Around Sultan Shah Park UC-20	0.824
61	Const. of Street Iqbal Street UC-20	0.369
62	Covering of Nullah Back Side National Park Asghar Mall Scheme UC-20	2.517
63	Const. of Street No. 14, Raja Fayaz Wali UC-21	0.275
64	Const. of Street House Jawad Masood, Const. of Street Haji Khaliq Dad UC-21	0.331
65	Const. of Street / Nullah Faisal Bakery to Haji Bashir UC-21	0.549
66	Const. of Street House Faazal wali, Street Church Wali Sanaullah Road & Mulhika Street UC-21	0.764
67	Const. of Street No. 13 Main Raod to Fazal Ahmed, Conts. Of Nullah Near House Malik Iftikhar UC-21	0
68	Const. of Street / Nullah Usman Karyan Store, Street Chisti Karyana Stroe Street House Malik Rafi Ch. Younas UC-21	0.975
69	Const. of Street House Ghulam Hussain to Muhammad Iqbal UC-22	0.207
70	Const. of Street / Nullah Chaudhary General Store to Shabir Abbasi UC-22	0.490
71	Const. of Street / Nullah Madina General Stroe to House Shabir Abbasi UC-22	0.302
72	Const. of Street No. 9 Link House Waheed to Sultan Mehmood Mohallah Rafique Abad UC-22	0.315
73	Const. of Street / Nullah Street No. 9 Farooq Azam Road Awan Furniture to House Haji Habib Link Street House Hajid Rasheed Raja Zafar UC-22	1.559
74	Const. of Street House Tanvir Ahmed to Mehfooz Elahi Chan Wali Choke Paracha UC-23	0.154
75	Const. of Street / Raising Street Jamid Girls High School Raod Sh. Sahib to Azam UC23	0.220
76	Const. of Street No. 2 Umer Masala to Ch. Akbar Farooq e Azam Road UC-23	0.215
77	Const. of Street Arif Butt wali & DSP Ilyas wali Bilal Road & Ata ur Rehman Abbasi to Raja Abdul Majeed Aurangzeb Street No. 1 UC-23	0.267
78	Const. of Street / Drain Aurangzeb Street to Malik Mushtaq UC-23	0.290
79	Raising /Const. of Street Khursheed Gardawar Wali to Ch. Sohail to Mazhar UC-23	0.360
80	Const. of Street / Drain Latif Satti Wali UC-24	0.462
81	Const. of Streets near Mukarram Masjid Tareen Street & Haji Liaqat to Sardar Riaz UC-24	0.161
82	Const. of Street Kosar Street to Hose Raza to Raja Shabir UC-24	0.172
83	Const. / Raising Streets Church to Sobidar Khaliq to near Graveyard Choudhrian Street NO. 15 & Street	0.720

Sr No.	Name of Works	Funds Utilized upto 6/2016
	No. 13-E House Ayub UC-24	
84	Const. of Street No. 6 Ilyas Town Mustafa Abbasi to Rajo Sabir (Late) UC-24	0.896
85	Const. / Raising Street NO. 13 Hassan Property to Pully UC-24	0.587
86	Const. of PCC Bed / Nullah near Masjid Hanfia Uc-44	0.950
87	Const. / Raising of Street No. 3, 3-A Farooq e Azam Road UC-23	0.172
88	Const. of Street / Culverts Street No. 9 to house Iftikhar & Culverts Chowk UC-24	0
89	Const. of Street/Drain St. No. 27 Haji Wazir to Sahrab with Cross UC-25	0.498
90	Const. of Street & Drains SA-205 to SA-208 Nayun wali Gali & Abdul Qaum SA-724-B to SA-725-A UC-25	0.365
91	Const. of Street Al-Marjan Enterprisers wali Gali near Sadiqabad Mor A-Block UC-26	0.277
92	Const. of Street/raising of Street no. 2 to 3 with Cross House Shoukat Ahsan Abbasi & Raising Street Nawaz to Muhammad Zarkhaiz Mohallah Chota Rasool Nagar & Masjid near Mill	0.238
93	Const. of Street No. 6 A-Block UC-26	0.500
94	Const. of Street / P,F Tuff Tile Street No. 12 A-Block UC-26	0.561
95	Const. of Street / Drains Bilal Hair Dresser to Shakeel Ahmed Ghori w Shop Ghulam Rabbani to Dilbaz Khan UC-27	1.531
96	Const. of Street / Raising / Drains Haji Younas to Sarfraz Adovocate UC-28	0.182
97	Const. of Streets, Drains & Culverts Street NO. 4 UC-28	0.736
98	Const. of Culvert near Masjid Gulzar e Hameed Street No. ½ & street No. 2 UC-28	0
99	Const. f Drains Shahid Gondal to Malik Javed & Awais Qarni Masjid wali Gali Rauf Kiani to Malik Yousaf UC-29	0.570
100	Const. of Street No. 5 & Drains Band Khanna Road & Aroosa Tailer to Sajid Abdul Qadoos Wali Gali B-II UC-29	0.646
101	Const. of Drains Zahid Karyana Store to PAF Wall UC-29	0.665
102	Const. of Nullah Major Shahbaz to Falcon Public School UC-29	0.900
103	Const. of street & Drains Street No. 3 Band Khanna Road Javed Satti to Abid Khokhar & Cut Bank Wali Gali UC-29	1.000
104	P/F of Street Lights PP-14	4.687
105	Const. of street Back line Toti fruity to Boys College Street opposite house Sh. Ejaz, Street opposite Allied Bank, Street opposite Bashir near Al-Quran Masjid UC-19	1.474
106	Const. of Street Back Line House Ashraf Shah to House Babar	0.563
107	Const. of Street house Sh. Jalil Wali & Mulhika Streets, Const. of Nullah Street No. 11, Const. of Nullah House Muhammad Rafique Wali Gali UC-21	1.794
	Total	102.158

Annex-E**Para 1.2.1.5**

(Rs in million)

Sr. No	Name of scheme	Name of Firm	Cost	Status
1	P/F of Tuff Tile from house Shamroz to house Umer Khatab from Rehan Rasheed to Ch. Sajjad Street No. 31 Ch. Aman Ullah Wali Gali from Chaudhary to Syed Shah Rehman & Retaining Wall near house Malik Ghulam Mehdi Mohallah Akal Garh UC-38	Khalid Builders	0.629	Work not started due to laying of Sewer line
2	Const. of Street / Culvert Rizwan Street Raja Fayaz to Habib Ali near Tower UC-27	Sajjad Ali	0.800	Demarcation Given
3	Const. of Pavilion & Cricket Ground Khayaban Sir Syed	Rana Slammat	43.000	Site not cleared, Pending Court Case
4	Improvement / Fixing of tuff tile street No. 1 Mohan Pura & Mulhika Streets UC-36	Mushtaq Ali	6.500	Cancelled
5	Improvement / Fixing of Tuff Tile Street No. 1 Tawakli Masjid UC-36	Raja Shabir	1.540	Stopped by focal person
6	Improvement / Fixing of Tuff Tile Street No. 4 Nadia Clinic Nanak Pura UC-36	Rana Slammat	1.050	Stopped by focal person
7	Fixing of Tuff Tile Street No. 9 House of Jameel Arjan Nagar UC-36	Zaheer Sajjad	0.650	Stopped by focal person
8	Const. of Streets , Drains / Fixing tuff tile street Tawakli Masjid to Gulzar Karyana Store Street , Street Zahoor Karyana Store & Mulhika Streets Mohan Pura UC-36	Raja Shahbir	1.830	Stopped by focal person
9	Const. of Nullah College Road near Savor food UC-46	Moosa Khan Shnwari	6.000	Pending due laying of sewer line
10	Const. of street Ch. Mola Dad Street & Const. of Nullah Tube Well Chowk to Masjid Hanfia Zafar ul Haq Road UC-42	Ajjad Ali	2.000	work stopped due to laying of sewer line
11	Const. of Street No. 13 Main Raod to Fazal Ahmed, Conts. Of Nullah Near House Malik Iftikhar UC-21	Mushtaq Ali	0.640	Changed
12	Const./Raising of main Street from nullah towards Chirah Road Rasheed Colony UC-28	Muhammad Kamran	1.200	Demarcation given
	Total		65.839	

Annex-F

Para 1.2.1.6

(Amount in Rs)

Sr No	Name of Contractor	Securities released	Remarks
1	M/S Farman Ali	1,457,281	Security was released. Without obtaining completion certificate from TDC
2	M/S Bilal & Co	467,465	
3	M/S Ejaz Builders	1,641,467	
4	M/S Rao & Sons	68,996	
5	M/S NH & Brothers	850,057	
6	M/S Ch. Razaqat Ali	693,016	
7	M/S AL-Ahmed International	1,537,715	
8	M/S Awan Traders	154,100	
9	M/S New Maria Interiors	157,149	
10	M/S Jasco International	345,306	
11	M/S Sajjad Ali	869,688	
12	M/S Muhammad Siddique	344,953	
13	M/S Ch. Tanveer Builders	11,108,574	
14	M/S Muhammad Munir Bhatti	819,295	
15	M/S Ali Builders	119,639	
16	M/S Nazir Muhammad	78,520	
17	M/S Ilyas Khan	253,175	
18	M/S Dara-e-Khyber Grout of Construction	87,323	
19	M/S Rana Salamat Ali	5,749,296	
20	M/S Mushtaq Ali	2,413,159	
21	M/S AL-Jalal	105,894	
22	M/S Mubushir Trading Corporation	3,316,146	
23	M/S Jasco International	120,551	
24	M/S Raja Muhammad Shabbir	939,702	
25	M/S Muhammad Nisar	263,569	
26	M/S TAMSCO	997,700	
27	M/S Sahibzada Israr Ul Haq	348,336	
28	M/S Fahim-Ur-Rehman	323,199	
29	M/S R.A Majeed	3,854,587	
30	M/S Raja Omer Majeed Developers	105,722	
31	M/S Molvi Muhammad Saleem	204,534	
	Total	39,796,114	

Annex-G**Para****1.2.1.****7****Detail of Schemes Not Completed**

Sr No	Name of Works	Name of Contractor	TS Cost	Funds Utilized upto 06/2016	Penalty 10%
1	Const./Repair Streets from Kala Khan Building to house Abdul Majeed from House Ishtiaq to house Abid from house Muhammad Abbas to Masjid Aysha & Motton School from Tanveer Engineering Shop to Sabir Tyre Shop & Const. of Nullah Street No.10 Raja Akram Wali & Mulhika Streets Bangash Colony	Ch. Razaqat	2.00	1.365	0.20
2	P/F of Tuff Tile from house Shamroz to house Umer Khatab from Rehan Rasheed to Ch. Sajjad Street No. 31 Ch. Aman Ullah Wali Gali from Chaudhary to Syed Shah Rehman & Retaining Wall near house Ghulam Mehdi Mohallah Akal Garh UC-38	Khalid Builders	0.63	0	0.06
3	Const. of Passage from Al-Hadis Masjid to Shop Alam Khan shoes Jamia Masjid Road UC-38	Muhammad Younas	0.43	0	0.04
4	Raising / Const. of Streets Asim Karyana Store to House Ghulam Muhammad Ramzan Sabzi Wala to house Hafiz Ehsan Ullah from Tan Zeb Shop to house Muhammad Hanif Shop, Street Malik Misbah ud Deen wali, Street house Sheikh Muhammad Ali to Haji Fayaz (Gula) & Mulhika Streets UC-41	Ejaz Builders	1.29	0	0.13
5	P/F Street Light NA-55	Faze Aam	7.50	0.951	0.75
6	Const of Street (Back Lane Street) Rana Electric To House Tahir Aziz Qureshi & Mulhika Streets B.Block	Farman Ali	2.50	0	0.25
7	Const. of Nullah St. No. 17 Tube Well to House Raja Iftikhar Dhoke Kashmirian UC-23	Ejaz Builders	2.20	0	0.22
8	Const. of Street / Nullah & R.C.C Slab House Haji Sadiq to Muharram Abbasi & Tube well to Ashraf & Haji Rafique to Zafar Mehmood to main Street UC-23	Al-Ahmed Internatl	2.00	0.911	0.20
9	Const. of Nullah from PSO Pump to Glass Factory Chaklala Road Chah Sultan UC-30	Ejaz Builders	6.00	2.278	0.60
10	Const. / Raising Street House Sufi Altaf ta Mehmood Hussain & Nazir UC-27	Sikandar Khan	1.20	0.967	0.12
11	Const. of Street Shufi Muhammad Deen & Data Gunj Buksh Street Nawaz Milk Shop to Fazal ud Deen Chisti & Culverts Rizwan Street UC-27	2 Star	0.70	0	0.07
12	Const. of Street / Culvert Rizwan Street Raja Fayaz to Habib Ali near Tower UC-27	Sajjad Ali	0.80	0	0.08
13	Const. of Street near Masjid Bilal Umer UC-43	Mumtaz Ayub	0.20	0	0.02
14	Raising/Repair Street No. 12 Havely Ch. Inam Wali Nai Abadi Zafar ul Haq Road UC-32	Zubair Khan	0.80	0	0.08
15	Raising/Repair Street No. 10 Nai Abadi Zafar Ul Haq Road UC-32	Zubair Khan	0.35	0	0.04
16	Raising/Repair Street Taal Market Nai Abadi Zafar ul Haq Road UC-32	Haleem Zada	0.35	0	0.04
17	Const. of Nullah Band Khanna Road Kamran Auto Electrician towards Service Road UC-29	Mushtaq Ali	3.80	0	0.38
18	Const. of Street Opposite Mushtaq Bhatti to Anwar	M. Kamran	0.20	0	0.02

Sr No	Name of Works	Name of Contractor	TS Cost	Funds Utilized upto 06/2016	Penalty 10%
	Bhatti (Kali Tanki) UC-20				
19	Const. of Nullah house Sardar Khan to Main Nullah near house Brig. Tipu UC-14	Al-Ahmed Internal	8.00	0	0.80
20	Const. of Pavilion & Cricket Ground Khayaban Sir Syed	Rana Salamat	43.00	0	4.30
21	Const. of Street opposite house Nazir near Culvert Street opposite Rashid Iqbal, Ilyas Khan, Sector II & III & Mulhika Streets Khayaban e Sir Syed UC-10	Munir Bhatti	2.00	1.341	0.20
22	Const. of Retaining Wall near house Azam & Iqbal Khayaban e Sir Syed UC-10	Mushtaq Ali	2.90	0	0.29
23	Const. of Streets / Drains & Protection wall near Iqra Cadet School Alam Zeb, Molvi Naeem and Mulhika Streets Zahoor Abad Islampura Bangash Colony Badar Colony UC-09	Ilyas Khan	3.00	1.709	0.30
24	Improvement / Fixing of tuff tile street No. 1 Mohan Pura & Mulhika Streets UC-36	Mushtaq Ali	6.50	0	0.65
25	Improvement / Fixing of Tuff Tile Street No. 1 Tawakli Masjid UC-36	Raja Shahbir	1.54	0	0.15
26	Const. of Streets / Drains & Fixing of Tuff Tile Street No. 1, Street No. 11, Masjid Sufi Roshan Deen Street, Street No. 8, Street Haji Jahangir & Mulhika Streets Mohan Pura UC-36	Mushtaq Ali	4.18	2.557	0.42
27	Const. / Fixing of Tuff Tile Street No. 35 near Street Masood Mohan Pura UC-36	Rana Salamat	0.96	0.685	0.10
28	Improvement / Fixing of Tuff Tile Street No. 4 Nadia Clinic Nanak Pura UC-36	Rana Salamat	1.05	0	0.11
29	Fixing of Tuff Tile St No. 9 House of Jameel Arjan Nagar	Zaheer Sajjad	0.65	0	0.07
30	Const. of Streets / Drains & Fixing of Tuff Tile Street Aamir Butt, Sabir samosa wali Gali, Butt Snooker wali Gali, Ghareeb Shah wali, Qayum Wali & Mulhika Streets Mohan Pura UC-36	Mushtaq Ali	3.60	1.877	0.36
31	Const. of Streets , Drains / Fixing tuff tile street Tawakli Masjid to Gulzar Karyana Store Street , Street Zahoor Karyana Store & Mulhika Streets Mohan Pura	Raja Shahbir	1.83	0	0.18
32	Const. of Nullah Ghazni Market Back Side Savor Foods Ghazni Market Bagh Sardaran UC-37	Mushtaq Ali	2.50	1.242	0.25
33	Const. of Street & Nullah near Waqar General Store Zinda Peer Gawala Road UC-38	Riaz Janjua	1.09	0.313	0.11
34	Const. of Street/Drains Street Al-Mujahid Floor mill Sagri Scheme Ratta Road UC-38	Hamza Enterprises	0.84	0.547	0.08
35	Const. of Nullah College Road near Savor food UC-46	Moosa Khan Shanwari	6.00	0	0.60
36	P/F LED Street Lights PP-12	H.K.B Eng.	7.50	0	0.75
37	P/F Tuff Tile & Improvement of Janaza Gah Eid Gah Sharif UC-16	Ilyas Khan	5.00	0	0.50
38	Const. of Road near Nullah Ratta Pull towards City Sadar Road Pull UC-36	Shafat Ullah	12.00	0	1.20
39	Const. of street Ch. Mola Dad Street & Const. of Nullah Tube Well Chowk to Masjid Hanfia Zafar ul Haq Road UC-42	Sajjad Ali	2.00	1.208	0.20
40	Const. of Street Asif Plaza to House Tahir Abbasi	Muhammad Kamran	0.38	0	0.04
41	Const. of Street House Sufi Habib to Tube Well No. 10	Raja Shahbir	0.99	0.689	0.10
42	Const. of Street No. 13 Main Raod to Fazal Ahmed,	Mushtaq Ali	0.64	0	0.06

Sr No	Name of Works	Name of Contractor	TS Cost	Funds Utilized upto 06/2016	Penalty 10%
	Consts. Of Nullah Near House Malik Iftikhar UC-21				
43	Const. of Street No. 4 with Drainage System Madni Naan Centre to Juma Khan Farooq e Azam Road	Sabz Ali	0.83	0	0.08
44	Const. of Drains Street NO. 2 Madina Autos to Raja Hanif UC-29	Bilal & Co.	0.28	0	0.03
45	P/F of Street Lights PP-14	H.K.B Eng.	5.00	4.687	0.50
46	Const. of Street Haji Tanveer Ahmed B-40 to B-47 Khawaja Abdul Ghafoor, Abdul Rehman B-Block	Raja Shahbir	0.98	0	0.10
47	Const./Raising of main Street from nullah towards Chirah Road Rasheed Colony UC-28	Muhammad Kamran	1.20	0	0.12
48	Const. of Street house Qazi Arif to Malik Ramzan		0.60	0	0.06
49	Const. of street house Raja Qayum to Tariq Abbasi		1.40	0	0.14
50	Const. of street Masjid Zia ul Aloom to house Hakeem & Mulhika Street D-Block UC-19		1.40	0	0.14
51	Const. of Street office WAPDA to house D-1015		1.40	0	0.14
52	Const. of Nullah house Raja Jameel Abbasi Chicken Shop, Const. of Nullah house Khawaja Mohsin to Abbasi Café UC-19		1.00	0	0.10
53	Const. of Street/Nullah Butt house, Const. of Culvert near Ghousia General Store , Const. of Culverts & Road cut near New Malpur UC-19		1.00	0	0.10
54	Const. of street opposite house Rashid/Saddam UC-19		0.19	0	0.02
55	Const. of Streets & Drains Peer Colony UC-23		2.03	0	0.20
56	Const. of Street/Drains Bashir Ahmed Awan to Islamia Gulistan School UC-23		0.50	0	0.05
57	Const. / Raising Streets & Drains St. No. 15 to St. No. 17 & St. No. 18 UC-23		1.35	0	0.14
58	Const. of St. No. 12 to Khattak General Store to Graveyard to house Ghafoor Raja UC-24		0.35	0	0.04
59	Const. of St. No. 5 & Raising Raja Rukhsar Dhanyal wali Dhoke Punnu UC-24		0.70	0	0.07
60	Const. of Nullah St. No. 11 to St. No. 14 to Service Road UC-24		3.43	0	0.34
61	Const. of Culverts, Streets/Drains near New Rose Jewelers & Street Waseem General Store to Tanveer General Store, St. No. 9 house Razaq to Raja Waheed		0.90	0	0.09
62	Const. of Street back side Allah Din Shadi Hall Dr. Ikram Wali UC-26		1.50	0	0.15
63	Const. of St. No. 9-C, 18-C, 74-C and 75-C UC-26		1.10	0	0.11
64	Const. of Street Service Road Al-Aziz Hotel to Ma Sha Allah Colth house & M. Arif Peeco Center to Kurri Road UC-28		0.45	0	0.05
65	Const. of Street/Drains Hijazi Street to Abdul Majeed Meer UC-29		0.42	0	0.04
66	Const. of Street / Drains/Nullah Band Khana Road Raja Hameed Plaza to Jamia Masjid Marwah Al-Hadis		0.89	0	0.09
67	P/F of Street Lights PP-14		4.40	0	0.44
	Total		184.37	23.327	18.44

Annex-H**Para 1.2.2.1**

Sr No	Detail of Receipts Head	Amount (Rs)
1	UIP Tax Share	270,799,253
2	Tax on Transfer IPP	108,216,218
3	Sale of Forms P&C	20,296
4	Car Parking Fee	3,630,591
5	Grant from Provincial Government (Share Of PFC)	107,777,000
6	License Fee(Current Plus Arrears)	960,800
7	Wagon Stand Fee	1,362,550
8	Suzuki Stand Fee	2,146,200
9	Rickshaw Stand Fee	2,204,217
10	Building Plan Fee	27,884,233
11	Violation Fee	15,350,429
12	Fine From Enforce/Ticketing System	5,918,500
13	Slaughter House Fee	9,482,250
14	Public Latrine Fee	2,127,877
15	Rent of Play Land Public Park muree Rd	8,084,010
16	Rent of Play Land Bachon ki Duniya	3,075,820
17	Renewal Fee Contractor	1,074,000
18	Rent of Municipal Shops (City Area) Current Plus Arrears	62,636,073
19	Rent of street light pole	326,000
20	Road Cutting Charges	110,539
21	Copy Fee	838,500
22	Other Fee/ Misc Fine	56,000
23	Receipt Form/ Profit	6,415,981
24	House Building Advance	105,986
25	Others(Advance & Deposit)	768,141
	Total	641,371,464

Annex-I**Para-1.2.2.4****Detail of Non-approval of Building maps 2015-16**

Sr. No.	Building File No	Date of Admission	Name/ Location	Fees (Rs)	Commercial/ Residential
1.	BF-17	14.07.2015	Awais Arshad, D/1 & D/1/2 Saidpur Road, Rawalpindi	717,850	Commercial
2.	BF-43	08.08.2015	Naeem Ahmed, ZB/438 Dhoke Safu	13,394	Residential
3.	BF-55	11.08.2015	Sheikh Awais, Dhoke Dalal Rawalpindi	14,993	-do-
4.	BF-56	11.08.2015	Mst. Farakh Ashar, Dhoke Dalal, Rawalpindi	14,993	-do-
5.	BF-62	13.08.2015	Najam, Ansar, Muslim Town	13,233	-do-
6.	BF-68	18.08.2015	Akhter Zaman, DN-181, Dhoke Naju, Rawalpindi	10,520	-do-
7.	BF-71	19.08.2015	Abdul Majeed, ZB-8510 Dhoke Safu, Rawalpindi	11,612	-do-
8.	BF-72	19.08.2015	Mst. Hina, ZB-432 Dhoke Safu, Rawalpindi	10,604	-do-
9.	BF-104	01.09.2015	Umer Hayat, Lunda Bazar	7,916	-do-
10.	BF-112	04.09.2015	Mst. Razia Sultana, Marir Hassan Qasbati, Rawalpindi	10,380	-do-
11.	BF-113	04.09.2015	Mst. Razia Sultana, Marir Hassan Qasbati, Rawalpindi	10,345	-do-
12.	BF-142	19.09.2015	Muhammad Ishaq, O-1121, Kartar pura, Rawalpindi	6,870	-do-
13.	BF-152	03.10.2015	Asif Iqbal, B-182 Satellite Town, Rawalpindi	24,990	-do-
14.	BF-160	08.10.2015	Muhammad Hameed Kiani, Dhoke Hukam dad	6,061	-do-
15.	BF-162	08.10.2015	Khateeb ur Rehman Dhoke Safu	12,687	-do-
16.	BF-191	27.10.2015	Syed Ahmed Shah, AA-1435, Mohallah, Akal Garh, Rawalpindi	11,441	-do-
17.	BF-202	31.10.2015	Azhar Shafique, Dhoke Kashmirian	19,935	-do-
18.	BF-217	09.11.2015	Mst. Asim Parveen, M/1784, Mitar Pura	6,376	-do-
19.	BF-227	13.11.2015	Sh: Tariq, P-1078 Asghar Mall	16,596	-do-
20.	BF-228	14.11.2015	Ch: Saleem, M/737, Amar Pura	22,390	-do-
21.	BF-232	18.11.2015	Syed Mehmood Hussain, Dhoke Noor	15,427	-do-
22.	BF-236	18.11.2015	Syed Naveed Begam, Tahlian Dehati	11,934	Commercial
23.	BF-282	30.12.2015	Rahat Mehmood Qadri, D Block, Satellite Town	356,211	-do-
24.	BF-309	09.01.2016	Noor Muhammad, Sohan Dehati	11,493	Residential
25.	BF-361	12.01.2016	Muhammad Azeem, Dhoke Matkyaal	10,492	Residential
26.	BF-376	16.02.2016	Raja Zakar Hussain Kiani, AA/248 Mohan Pura	10,922	-do-
27.	BF-408	05.03.2016	Danyaal Mehmood Abbasi, Khanna Kak	13796	-do-
28.	BF-443	21.03.2016	Malik Mehboob, Marir Hassan Qasbati	815,850	-do-

Sr. No.	Building File No	Date of Admission	Name/ Location	Fees (Rs)	Commercial/ Residential
29.	BF-444	24.03.2016	Mst. Abida Ansari, F/716 Lunda Bazar	7,986	-do-
30.	BF-461	21.04.2016	Muhammad Shafique, F/671, Lunda Bazar	12,186	-do-
31.	BF-479	09.04.2016	Muhammad Babar, NE/3268, Amar Pura	12,949	-do-
32.	BF-480	09.04.2016	Muhammad Aftab, NE-3268New Amar Pura,	8,567	-do-
33.	BF-503	18.04.2016	Muhammad Riaz, NE-2326, Mohallah Hukamdad	15,028	-do-
34.	BF-506	19.04.2016	Raja Nadeem, ZB-49 Dhoke Hassu	11,311	-do-
35.	BF-540	04.05.2016	Nisar Ahmed, D/94 Satellite Town	1,046,038	Commercial
36.	BF-550	09.05.2016	Mst. Shehnaz, DD/68 Ojri Kalan	1,502,654	-do-
37.	BF-554	11.05.2016	Arif Hussain Sadiq Abad	7,412	Residential
38.	BF-555	12.05.2016	Shakeel, 59 Murree Road	1,028,471	Commercial
39.	BF-562	16.05.2016	Shagufta Begam, P/1007 Mohallah Angat Pura	15,682	Residential
40.	BF-569	18.05.2016	Qasim Hanif Shakrial	17,828	-do-
			Total	5,895,423	

Annex-J
Para 1.2.2.6

(Amount in Rs)

Sr No	Receipt Heads	To Be Recovered	Recovered	Less Recovery
1	Sale of Machinery & Equipment	50,000	0	50,000
2	Sale of Shop etc	4,500,000	0	4,500,00
3	Suzuki Stand Fee	2,550,000	2,146,200	403,800
4	Rickshaw Stand Fee	2,405,000	2,204,217	200,783
5	Violation Fee	16,500,000	15,350,429	1,149,574
6	Slaughter House Fee	9,515,000	9,482,250	32,750
7	Public Latrine Fee	2,300,000	2,127,877	172,123
8	Rent of Play Land Bachon ki Duniya	3,076,000	3,075,820	180
9	Road Cutting Charges	150,000	110,539	39,461
10	Other Fee/ Misc Fine	75,000	56,000	19,000
11	License Fee	1,450,000	960,800	489,200
	Total	42,571,000	35,514,132	7,056,868

Annex-K**Para 1.3.1.2**

Sr. No	Name of Schemes	PCC 1:7:20 (cft)	Rate per %cft (Rs)	Total (Rs)
1	Const of Street and Drainage of Mohri UC-105 Lodhra	4,433	8556.55	379,312
2	Const of Street Majid Wali to main road UC-115 Jhatta Hatial	8,740	8556.55	747,842
3	Const of Street house wilayat to House Sher Khan UC-96	3,932	8661.50	340,570
4	Const of Street from road to Bouse Baber Village Mohra Vaince UC-107	4,705	8556.55	402,585
5	Const of Street house waqar to House Sajid UC-100	3,862	8556.55	330,453
6	Const of main street market to Christian coloney and construction of street nasir coloney Jabba UC-78	3,917	8661.50	338,491
7	Const of street 7 drain from main adyala road to house sagheer UC-84	8,374	8661.50	725,314
8	Const of street house riaz to tawaka deen UC-88 lakhan	4,702	8661.50	407,280
9	Const of street & drain from house of baba sheikh ul haq to masjid malkan UC-109 Bagga Sheikhan	4,843	8661.50	419,476
	Total	21,836		1,890,561

Annex-L**Para 1.4.1.2**

(Amount on Rs)

Sr. No	Name of Work	Estimated Cost	Expenditure	Status
1	Const of streets/drains UC Jabber	2,000,000	1,587,289	in progress
2	Const: of streets/drains UC Bewal.	4,000,000	3,122,743	-do-
3	Const: of streets Karolli Gujar Khan	500,000		-do-
4	Laying of Pipe line near house Rahees	300,000	172,899	-do-
5	Const: of street remaining portion Mirza Kaleem.	300,000	252,013	-do-
6	Const: of streets/drains UC Devi	2,000,000	1,362,168	-do-
7	Const: of streets/drains Sooj Bahader, Sora UC Ghungrila	800,000	559,000	-do-
8	Const: of streets/Path Sapiali Khinger, Sapiali Bangial UC Mankiala Muslim	800,000	0	Not started
9	Const: of Streets/Drains Dhoke Mishran and Streets UC Mandra	900,000	370,745	in progress
10	Const: of streets/drains Sakroota, Gora, Saradnay, Manghot, Ranjali, Hujo and streets UC Manghot	2,800,000	0	-do-
11	Const: of streets/drains Kak, Ahdi, Dhoong and streets UC Ahdi.	1,600,000	0	-do-
12	Const: of streets/drains Ibrar Wali Natha Alam Sher UC Raman	500,000	391,940	-do-
13	Const: of streets/drains UC Syed.	1,600,000	422,704	-do-
14	Const: of street Doctor Sohail wali behind Itfaq CNG Gujar Khan city.	430,000	360,082	Completed
15	Const: of street Haji Muhammad Rahees wali Dhoke Tal Syedan Mouza Tal Khalsa UC Sui Chemian	500,000	0	material on site
16	Const: of culvert/bridge/path UC Jand Mehlo Mohra Ferozan (Parooj)	3,800,000	0	Not started
17	Const: of boundary wall graveyard Sooj Bahader UC Ghungrila	1,800,000	1,700,000	in progress
18	Rehabilitation of Tube Well No.1 Housing Scheme No.1 Gujar Khan.	350,000	0	Not started
19	Const: of drain near house Kousar Ali Gulyana UC Gulyana	90,000	0	Not started
20	Const: of Path, street/drain Graveyard Miani Dheri UC Qazian	1,500,000	0	work order not issued
21	Construction of street/drain Graveyard village Chakki UC Pungran	500,000	0	Not started
22	Const: of streets/drains Chehari Kalyal UC	1,000,000	0	Not

Sr. No	Name of Work	Estimated Cost	Expenditure	Status
	Ghungrila			started
23	Const: of streets/drains village Sanghot UC Ghungrila	800,000	0	Not started
24	Const: of Street/Drains village Mohra Peeru Kamandrial, UC Noor Dolal	650,000	0	work order issued
25	Const: of street/Nullah Sewer Line Housing Scheme Behari Colony G Khan.	500,000	385,296	in progress
26	Const: of street/drains /Nullah Berki Jadeed Gujar Khan city	500,000	172,778	in progress
27	Providing and laying of pipe line from tube well near education DDO office to Over Head Reservoir	730,000	0	disputed
28	Const of 6 No latrines near Rescue 15 Gujar Khan city	930,000	0	in progress
	Total	32,180,000	10,859,657	

Annex-M
Para 1.4.2.3

(Amount in Rs)

Sr No	Name of Work	Estimated Cost	Up to date Expenditure
1	Construction of streets/drains Malhal UC Raman	500,000	382,200
2	Const: of Path remaining portion Chak Bahader UC Jatli	2,000,000	1,579,500
3	Const: of Path remaining portion Adda Bidder Khrali road UC Kountrila	1,000,000	682,500
4	Const: of Street/drains/Path Kalyam Awan UC Kalyam Awan	1,000,000	692,400
5	Const: of Pulley/Path Nata Gujar Mal UC Mohra Noori	480,000	363,300
6	Const: of street hosue Nazeer opposite Ghungrila Station UC Matua	200,000	181,400
7	Const: of streets/drain Pari Mohra Nagarial. Parial UC Sahang	1,000,000	998,120
8	Const: of Streets/drains Chehari Kaliyal UC Ghungrila	1,000,000	993,239
9	Const: of street Ramat UC Jand Mehlo	300,000	249,000
10	Const: of street Raja Berkat Inspector village Dhamial	200,000	165,000
11	Lying of Sewer line near house Mrs Ibrar Begum Ward No.1 Mohallah Babu Ghulab Gujar Khan city.	1,150,000	761,045
12	(i) Construction of street Masjid Anwar-e-Madina Ward No.3 Mohallah Madni Gujar Khan. (ii) Const: of street Ch: Matloob Karyana Store to Ch: Ishaq house Jhanda Gujar Khan Ward No.27 (iii) Const: of streets/drains Mohallah Takia Baba Rahiem Shah near Itfaq CNG Gujar Khan ward No.2 Waseem UC 51/1 (iv) Const: of streets/Pulley Berki Chohan Mankiala Muslim Haji Jamil Chohan.	1,000,000	667,800
13	(i) Const: of street Godam Khalid to Rabani House ward No.4 Gujar Khan (ii) Construction of Nallah Dhoke Shahzaman street No.6 ward No.8 Khan liaqat (iii) Const: of street Khan Motor to Rehmania Mosque Ward No.15 (iv) Const: of street Rashid Alam house to Abdul Ghafoor house Dulmi Khatril UC 52/2	450,000	363,626
14	Const: of street Raja Berkat Inspector village Dhamial UC Bewal Part-II	700,000	518,000
15	Const: of Path Kothi toward house Master Ishaq Kaniat Laddo UC Kaniat Khalil	700,000	699,010
16	Const: of streets/drains Dhoke Momen UC Syed	1,000,000	715,853
17	Const: of Street/drains, sewerage Chehari Kaliyal Dakhli Abadian UC Ghungrila	3,000,000	1,893,694
18	Const: of street/Path/retaining wall /Pulley Jolay UC Sukho	400,000	267,000
19	Const: of street/Path Nodeel UC Ghungrila	200,000	133,200
20	Const: of Streets/Wall Dhong UC Narali	500,000	410,000
21	Cosnt: of Path Remaining portion Dhongi Dakhoa road UC Doultala	400,000	304,000
22	Const: of street/drains Pothi UC Sahang	1,000,000	689,900
23	Const: of sewerage, street Manghar UC Manghot	100,000	52,900
24	Const: of street remaining portion Shakeel wali near Graveyard Mohra Kaniyal UC Sahang	150,000	93,000
25	Construction of streets/drains and Pulley Nata Gujar Mal UC	1,450,000	989,800

Sr No	Name of Work	Estimated Cost	Up to date Expenditure
	Mohra Noori.		
26	Construction of street/drain Therjial Khurd UC Ghungrila	500,000	495,000
27	Construction of street/drain Bhair Kalyal UC Jatli	800,000	780,000
28	Contruction of street Jhungle UC Jhungle	600,000	598,000
29	Construction street/drain Sheikhpur Sohawa Dhoke Karmi UC Devi	800,000	799,838
30	Const: of street Mohra Kanyal Hakim Najabat wala U.C Sahang	500,000	370,678
31	Const: of street and laying of sewerage line from Pakki road to house Arshad Clerk Dhoke Baba Sultan UC Qazian.	375,000	259,463
32	Const: of streets Kiyal Dhoke Syedan Dhoke Gujaran, Thakra Mohra UC Narali	1,100,000	819,616
33	Const: of culvert Bewal UC Bewal	500,000	267,988
34	Const: of street dhoke fazal, Bowlay UC Punjgran	900,000	544,799
35	Const: of streets syed UC Syed	400,000	225,563
36	Const: of street/drain Ranjali UC Manghot	800,000	797,618
37	Const: of Street & Drain Ahdi UC Narali	1,500,000	1,488,036
38	Const: of streets, Sajjad Shah, Latif Shah Street Primary School Street Shaker Wali Dhoke Las darkali UC Syed	400,000	291,752
	Total	29,055,000	22,583,838

Annex-N**Para 1.4.2.4**

(Amount in Rs)

Sr. No	Name of Work	Estimated Cost	Performance Security
1	Construction of streets /drains Union Council Bhudana	2,000,000	200,000
2	Construction of streets/drains Union Council Kaniat Khalil	2,000,000	200,000
3	Construction of streets/drains Union Council Jabber	2,000,000	200,000
4	Construction of streets/drains Union Council Changa Bangial	500,000	50,000
5	Const: of street Masjid wali Hayat Sar Jero Ratial UC Gulyana	200,000	20,000
6	Const: of street Mehmood wali Purana Ratyal UC Gulyana	200,000	20,000
7	Const: of Path Graveyard near Al-Hijra School Gujar Khan	100,000	10,000
8	Const: of street Masjid wali Rijam Sui Chemian	200,000	20,000
9	Const: of street Raja Muhammad Ishfaq Dhoke Bangial UC Matua	300,000	30,000
10	Const: of main street Chehari Pherwal Dolal Talib Hussain UC Matua	500,000	50,000
11	Const: of streets/drains Union Council Bewal.	4,000,000	400,000
12	Const: of street Shop Khadim Hussain to Clinic Doctor Jand Mehlo	200,000	20,000
13	Const: of street Thekadar Rab Nawaz wali Mohallah Kassi.	300,000	30,000
14	Const: of street/laying of sewer oine Mankra UC Sui Chemian	300,000	30,000
15	Const: of street Khawaja Ameer Rx-Naib Nazim wali Gujar Khan city.	300,000	30,000
16	Const: of street/drains Mohallah Rajgan Gujar Khan city.	500,000	50,000
17	Const: of street/drains Sandal Road Gujar Khan city.	500,000	50,000
18	Const: of street/drains Berki Bhudal Gujar Khan city.	500,000	50,000
19	Const: of streets Karolli Gujar Khan city.	500,000	50,000
20	Const: of street/drains Berki Jadeed and Munwar Abad Gujar Khan city.	500,000	50,000
21	Const: of streets Mohallah Hafiz Abad Gujar Khan city.	500,000	50,000
22	Const: of streets Mohallah Takia Baba Rahim Shah city	500,000	50,000
23	Const: of streets Jhanda Gujar Khan city.	500,000	50,000
24	Const: of pulley Ch: Bilal Wali	500,000	50,000
25	Const: of street/drains Mohallah Babu Ghulab Khan city	500,000	50,000
26	Const: of street/drains Subzi Mandi Kristin Colony.	500,000	50,000
27	Const: of streets Mohallah Shaheen Abad city	500,000	50,000
28	Const: of streets Mohallah Mastran City	500,000	50,000
29	Const: of street Dhoke Baba Sultan UC Qazian	500,000	50,000
30	Const: of street remaining portion Mirza Kaleem.	300,000	30,000
31	Const: of remaining portion of well near house Ch: Javed Qazaina	250,000	25,000
32	Const: of Pulley Wallayet Shah Wali Mohallah Kassi city.	200,000	20,000

Sr. No	Name of Work	Estimated Cost	Performance Security
33	Const: of Street Mangi Dhoke Gar	300,000	30,000
34	Const: of Street Ch: Rizwan Wali Mohra Aheer UC Changa Bangial.	200,000	20,000
35	Const: of streets/drains UC Manghot	1,200,000	120,000
36	Const: of streets/drains Dhong and Dakhli Abadian UC Ahdi	1,500,000	150,000
37	Const: of streets/drains UC Devi	2,000,000	200,000
38	Const: of streets/drains Mastala UC Narali	500,000	50,000
39	Const: of Path remaining portion Chak Bahader UC Doultala II.	400,000	40,000
40	Const: of street Bhagwal UC Jhangi Jalal	350,000	35,000
41	Const: of streets/drains UC Sahang	1,000,000	100,000
42	Const: of streets/drains Sooj Bahader, Sora UC Ghungrila	800,000	80,000
43	Const: of streets/drains UC Noor Dolal	600,000	60,000
44	Const: of streets/drains Bhangali UC Jhungle	500,000	50,000
45	Const: of street/drains/path Mouza Koont UC Syed	1,000,000	100,000
46	Const: of streets/drains Sanpal, Julay ward UC Sukho and streets UC Sukho	1,600,000	160,000
47	Const: of streets/drains Jand Nijjar (Qazi Sahib wali) UC Bhudana	1,000,000	100,000
48	Const: of Path Bhnair Kassowal UC Thathi	1,500,000	150,000
49	Const: of Retaining wall near house Kafayet Ali, Dhoke Shahzaman ward No.8 Gujar Khan.	200,000	20,000
50	Const: of streets/drains Dhoke Kharian UC Kalyam Awan.	400,000	40,000
51	Const: of Path Eye Hospital Mandra UC Mandra	1,000,000	100,000
52	Const: of Streets/Drains Dhoke Mishran and Streets UC Mandra	900,000	90,000
53	Const: of streets/drains Dhoke Baba Hussain, Sooj Bahader, Charbian, Chehari Kalyal, Dhoke Jalal Din UC Ghungrila	2,100,000	210,000
54	Const: of Streets/drains Ch: Nazir, Ch: Nisar, village Choker and streets village Loday and streets UC Krumb Ilyas	800,000	80,000
55	Const: of streets/drains Sakroota, Gora, Saradnay, Manghot, Ranjali, Hujo and streets UC Manghot	2,800,000	280,000
56	Const: of streets/drains Dhongi UC Doultala-1	700,000	70,000
57	Const: of streets/drains Kak, Ahdi, Dhoong and streets UC Ahdi.	1,600,000	160,000
58	Const: of streets/drains Ibrar Wali Natha Alam Sher UC Raman	500,000	50,000
59	Const: of streets/drains UC Syed.	1,600,000	160,000
60	Const: of streets/drains Ratial UC Jatli	600,000	60,000
61	Const: of drain ward No.7 new Abadi near Mosque Al-Abid City	35,000	3,500
62	Const: of street Doctor Sohail wali behind Itfaq CNG Gujar Khan city.	430,000	43,000

Sr. No	Name of Work	Estimated Cost	Performance Security
63	Const: of street Graveyard wali and street house Irfan and Safder etc wali Buna Mohallah Dhuman UC Matua.	400,000	40,000
64	Const: of street Jinaza Gah/Graveyard village Mohra Siliyal UC Sui Chemian	700,000	70,000
65	Const: of street near house Qazi Sajjad and Qazi Umair Dhoke Faizabad UC Qazian	350,000	35,000
66	Const: of Path, street/drain Graveyard Miani Dheri UC Qazian	1,500,000	150,000
67	Const: of street/drain village Tal Khalsa UC Changa Bangial	1,500,000	150,000
68	Construction of street/drain Graveyard village Chakki UC Pungran	500,000	50,000
69	Construction of streets/drains Chehari Kalyal UC Ghungrila	1,000,000	100,000
70	Construction of streets/drains Chak Doulat UC Sukho	400,000	40,000
71	Construction of streets/drains village Sanghot UC Ghungrila	800,000	80,000
72	Construction of street/drains Therjial UC Ghurngrila	150,000	15,000
73	Construction of Path Graveyard village Harar UC Changa Bangial	500,000	50,000
	Total	56,765,000	5,676,500

Annex-O
Para 1.4.2.5

(Amount in Rs)

Sr No	Name of Head	Revised Budgeted Target	Recovery as per Annual Account	Less Recovery
1	TTIP (Urban)	15,000,000	14,761,185	238,815
2	UIP Tax	27,600,000	25,354,745	2,245,255
3	Rent of Khokas Gujar Khan	1,925,000	1,924,900	100
4	Rent of Khokas Mandra	1,120,000	392,034	727,966
5	Fee from Building plan	1,585,000	1,484,092	100,908
6	Fines Tehbazari	508,000	507,850	150
7	Special grant from Province	73,511,000	73,287,667	223,333
8	Other receipts	800,000	799,000	1,000
9	Slaughter House Daultala	41,000	36,543	4,457
10	Misc income	2,000	1,010	990
11	Bank profit	777,000	776,847	153
12	Road Cut charges	35,000	34,869	131
13	House Rent	200,000		200,000
14	HBA	400,000	3,000	397,000
15	Water rate Arrears	1,282,000	1,281,914	86
16	Arrear of shops	2,433,000	2,404,354	28,646
	Total	127,219,000	123,050,010	4,168,990

Annex-P
Para 1.5.1.2

Sr No.	Name of the scheme	Contractor	Work Amount Rs.
1	Repair of streets Sangral UC Matore	Asad Builders	500,000
2	Const of road Baktian Gila to Dhok Sama UC Nar	Usman Traders	500,000
3	Const of streets and drains at Kahuta City	Asad Builders	1,643,910
4	Repair and Maintenance of road from Jhandi to Baghair Sharif	M. Ayaz	700,000
5	Const of Drain from Nala Sardar Fida Hussain to Main Hospital road Hani Mani CNG	Mumtaz Hussain	300,000
6	Const of street from res. Of Adalat Kiyani to Sultan Kiyani	Baig Enterprises	300,000
7	Const. of two water bore at village Kharag,	Raja Usman & Co.	150,000
8	Const of road from Zarix to Garada UC Khyot	Amir Mahmood	200,000
9	Const of Street Dars Muhammadi Dhok Kholgi	Raja M. Bashir	1,000,000
10	Water Bore near Naseer House UC Narar	Ansar Mahmood	100,000
11	Const of street from Tanshal ban to village Bhagon	M. Arshad	400,000
12	Construction of streets UC Larhi	Titnaran Builders	1,475,385
13	Const. of pcc at village Balahar to village Kanthal	Usman Traders	800,000
14	Const of pcc from Kass to Dars Muhammadi Masjid Dhoke Ghrouiti, UC Urhi	Raja M. Bashir	1,000,000
15	Const of well in Panwar UC Nara	Ikhlaq Hussain	300,000
16	Const of pcc from Kass to Mahmood Chouhan in village Bhagon UC Nara	Usman Traders	800,000
17	Const of bore at village Slamber, Dhan Lari & Punjar	Ansar Mahmood	400,000
18	Repair and imp. Of link road Jandi to Baghar Sharif	M. Ayaz	700,000
19	Const. of street from Graveyard to UC Mowara	Baig Enterprises	800,000
20	Restoration and repair of Path Dhoke Nahla path Sweri, UC Khalool	Yasir Nawaz	500,000
21	Repair and imp. Of main street Kuld Grave yard	Yasir Nawaz	500,000
22	Repair and imp. Of Hoter link road, UC Beora	Tauqeer Faiz Bhatti	500,000
23	Restoration and repair of Dhoke Dhari, Thoa Khalsa, UC Matore	Yasir Nawaz	500,000
24	Restoration and repair of flood damaged carriage way Dhok Jhandala, UC Blore	Ikhlaq Hussain	250,000
25	Restoration and repair of main street Kayrah UC Beore	Tauqeer Faiz Bhatti	500,000
26	Const of P. Well, Mansi, UC Khadiot	M. Younis	200,000
27	Const. of water bore at Kamalabad, UC Matore	Luqman & Co.	200,000
28	Const. of 2Nos bore in village Kharong UC Dhalki	--do--	150,000
	Total		15,369,295

Annex-Q**Para 1.5.1.3**

(Amount in Rs)

Sr No	Name of the scheme	Name of Contractor	Work Amount
1	Repair of streets Sangral UC Matore	Asad Builders	500,000
2	Const of road Baktian Gila to Dhok Sama UC Nar	Usman Traders	500,000
3	Const of streets and drains at Kahuta City	Asad Builders	1,643,910
4	Repair and Maintenace of road Jhandi to Baghair Sharif	M. Ayaz	700,000
5	Const of Street Dars Muhammadi Dhok KholgiUC Larhi	Raja M. Bashir	1,000,000
6	Const of street from Tanshal ban to village Bhagon	M. Arshad	400,000
7	Construction of streets UC Larhi	Titnaran Buil,	1,475,385
8	Const. of pcc at village Balahar to village Kanthal	Usman Traders	800,000
9	Const of pcc from Kass to Dars Muhammadi MasjidDhoke Ghrouiti, UC Urhi	Raja M. Bashir	1,000,000
10	Const of pcc from Kass to Mahmood Chouhan in village Bhagon UC Nara	Usman Traders	800,000
11	Repair and imp. Of link road Jandi to Baghar Sharif	M. Ayaz	700,000
12	Const. of street from Graveyard to UC Mowara	Baig Enterprises	800,000
13	Restoration and repair of Path Dhole Nahla path Sweri,	Yasir Nawaz	500,000
14	Repair and imp. Of main street Kuld Grave yard	Yasir Nawaz	500,000
15	Repair and imp. Of Hoter link road, UC Beora	Tauqeer Faiz Bhatti	500,000
16	Restoration and repair of Dhoke Dhari, Thoa Khalsa,	Yasir Nawaz	500,000
17	Restoration and repair of main street Kayrah UC Beore	Tauqeer Faiz Bhatti	500,000
	Total		12,819,295

Annex-R
Para 1.5.1.5

Sr No	Vr No.	Date	Name of the schme	Qty of PCC	Amount (Rs)
01	72	Aug 15	Repair of Sagand Link road UC Matore	4,140	728,238
02	1	Sep 15	Construction of streets at Kahuta city	1,279.4	225,050
03	96	Dec 15	Const of road Baktian Gila to Dhok Sama UC Nar	722.38	129,356
04	97	Dec 15	Const of streets and drains at Kahuta City	4077	714,564
05	98	Dec 15	Repair and Maintence of road from Jhandi to Baghair Sharif	1,832.34	328,119
06	62	Nov 15	Const of Drain from Nala Sardar Fida Hussain to Main Hospital road Hani Mani CNG	511.71	91,633
07			Const of street from res. Of Adalat Kiyani to Sultan Kiyani	840.42	150,495
08	64	July 15	Const of road from Zarix to Garada UC Khyot	240	42,977
09	65	July 15	Const of street Bekam Mehr to Dok Meharban UC Rukhli	1,729.87	309,770
10	66	July 15	Const of Street Dars Muhammadi Dhok Kholgi UC Larhi	4,317.08	773,064
11			Const of street from Tanshal ban to village Bhagon UC Khalal	1,753.24	313,954
12	80	May 16	Construction of streets UC Larhi	5,846.77	1,028,464
13			Const of pcc from Kass to Dars Muhammadi Masjid Dk Ghrouiti, UC Urhi	4,317.08	773,064
14			Const of pcc from Kass to Mahmood Chouhan in village Bhagon UC Nara	2,529.06	452,882
15	MB 10856	Pg-60	Restoration and repair of Path Dhole Nahla path Sweri, UC Khalool	879.1	157,421
16	MB 10856	Pg-58	Repair and imp. Of main street Kuld Grave yard UC Nara	2,085.3	373,417
17	MB 6890	Pg 65-67	Restoration and repair of Dhoke Dhari, Thoa Khalsa, UC Matore	2,035.72	364,538
18	MB 10856	Pg-50	Repair and imp. Of Hoter link road, UC Beora	577.02	103,328
19	MB 10856	Pg-56	Restoration and repair of flood damaged carrige way Dhok Jhandala, UC Blore	1048.2	187,702
20	MB 30716	Pg-80	Const. of road from Nullah Kas to House of Haji Bashir village salaniyan, UC Punjar	8,485.41	1,281,149
			Total		8,529,185

Annex-S**Para 1.5.1.6**

(Amount in Rs)

Sr No.	POL consumed by	Monthly Average	Annual consumption of POL
1	Dewatering Pump	6,386	76,632
2	DG 7762	15,770	189,240
3	Generator	7,128	85,536
4	RIH 1620	27,994	335,923
5	RIG 1026	42,574	510,883
6	RIY 5485	32,805	393,660
7	RIG 1040	25,945	311,340
8	RIG 1027	2,006	24,068
9	RIG 1028	2,459	29,508
10	RI 22359	2,391	28,692
	Total		1,985,483

Annex-T**Para 1.5.1.7**

(A)	Branch wise Transport Repair Expenditure	
Sr No	Name of Branch	Amount (Rs)
1	TMO	52,550
2	I&S	94,340
3	Sanitation	85,750
4	TO R	73,990
	Total	306,630
(B)	Branch wise POL Expenditure	
Sr No	Name of Branch	Amount (Rs)
1	TMO	424,196
2	TMO	127,142
3	Slaughter House	194,816
4	I&S	336,294
5	Works	55,329
6	Water Works	25,330
7	Disposal	1,269,015
	Total	2,432,122
	Grand Total (A+B)	2,738,752

Annex-U
Para1.5.1.10

(Amount in Rs)

Inv. No.	Date	Vendor Name	Items	Bill Amount
592	25.08.2015	Star Auto parts	Tyre & tubes of hand carts	24,800
169	15.08.2015	A One Electric Store	Electric items	18,000
		Pothohar Car Pro	TR-RIG 1040	9,635
155	25.07.2015	A One Electric Store	Electric items	14,400
60	05.10.2015	A One Electric Store	Electric items	91,120
542	19.09.2015	Shahzad Gul Hardware & Paint Store	Lime Stone	24,000
509	21.09.2015	-do-	Sanitary items	23,400
172	23.09.2015	A One Electric Store	Electric items	18,350
		Pothohar Car Pro	TR-RIG 1039	34,400
626	11.06.2016	Noman Brothers Elect. Store	LED Display	73,000
N.A	N.A	Pothohar Car Pro	TR-RIG 1040	37,800
		Star Auto parts	Garbage Carts	20,000
545	N.A	Pothohar Car Pro	TR-RIG 1039	31,280
493	20.06.2016	Ihsan Computers & Printing	Panaflex & Frame	24,080
15	20.06.2016	Masha Allah Engg	Generator Repair	24,800
307	10.06.2016	Tariq Noman Printing Press	Plastic bag 2kg	20,750
N.A	23.05.2016	Ikram & Sons	Water pump repair	95,250
		Tariq Noman Printing Press	Printing of plastic bag	83,000
		Usman Traders	LED TV	95,000
N.A	06.06.2016	Butt Electric Store	Electric items	380,565
N.A	N.A	Usman Traders	Baskets & Carts	35,000
N.A	N.A	Umar Hardware & Paint store	Lime stone, phenyl & Air Fresheners	24,900
N.A	17.02.2016	Asif Hardware & Sanitary Store	Bleaching powder	96,000
N.A	N.A	Pothohar Car Pro	TR-RIG 5485	19,500
N.A	N.A	Khan Poshish Maker	TR-1040	21,300
10	01.01.2016	Umar Hardware & Paint store	Line stone & Phenyl	37,200
N.A	17.04.2016	Butt Electric Store	Electric items	24,800
		Total		1,402,330

Annex-V
Para-1.5.1.11

Sr No	Name of the scheme	Qty	Amount (Rs)
1	Repair of Sagand Link road UC Matore	2607.87	202,912
2	Repair of streets Sangral UC Matore	431.25	33,896
3	Construction of streets at Kahuta city	839	65,309
4	Const of streets and drains at Kahuta City	2254	174,875
5	Const of street from res. Of Adalat Kiyani to Sultan Kiyani	615.88	48,408
6	Const of Street Dars Muhammadi Dhok Kholgi UC Larhi	2160	169,775
7	Const of pcc from Kass to Dars Muhammadi Masjid Dhoke Ghrouiti, UC Urhi	2160	169,775
8	Const of pcc from Kass to Mahmood Chouhan in village Bhagon UC Nara	1683	132,283
9	Restoration and repair of Dhoke Dhari, Thoa Khalsa, UC Matore	746.73	74,413
10	Restoration & repair of flood damaged carriage way Dhok Jhandala, UC Blore	559.96	44,012
	Total	14,058	1,115,658

Annex-W
Para 1.5.2.6

Sr No	Name of the scheme	Contractor Name	Amount (Rs)	Target Date	Date of Completion	Penalty (Rs)
1	Const. of PCC at village Balahar to village Kanthal UC Nara	Usman Traders	800,000	10.4.15	27.05.15	80,000
2	Const of pcc from Kass to Dars Muhammadi Masjid Dhoke Ghrouti, UC Urhi	Raja M. Bashir	1,000,000	10.5.15	18.05.15	100,000
3	Const of well in Panwar UC Nara	Ikhlaq Hussain	300,000	10.5.15	27.08.15	30,000
4	Const of pcc from Kass to Mahmood Chouhan in village Bhagon UC Nara	Usman Traders	800,000	10.4.15	28.05.15	80,000
5	Const of bore at village Slamber, Dhan Lari & Punjar	Ansar Mahmood	400,000	10.5.15	15.07.16	40,000
6	Const of P.Well, Mansi, UC Khadiot	M. Younis	200,000	10.5.15	17.07.15	20,000
7	Const. of water bore at Kamalabad, UC Matore	Luqman & Co.	200,000	6.4.15	26.12.15	20,000
8	Const. of 2Nos bore in village Kharong UC Dhalki	--do--	150,000	6.4.15	20.04.15	15,000
9	Repair of streets Sangral UC Matore	Asad Builders	500,000	10.2.15	20.06.15	50,000
10	Construction of streets at Kahuta city	Asad Builders	1,643,910	10.2.15	10.12.15	164,391
11	Const of road Baktian Gila to Dhok Sama UC Nar	Usman Traders	500,000	10.2.15	10.12.15	50,000
12	Repair and Maintenance of road from Jhandi to Baghair Sharif	M. Ayaz	700,000	10.2.15	10.12.15	70,000
13	Const of Drain from Nala Sardar Fida Hussain to Main Hospital road Hani Mani CNG	Mumtaz Hussain	300,000	2.3.15	27.10.15	30,000
14	Const of road from Zarix to Garada UC Khyot	Amir Mahmood	200,000	10.2.15	10.06.15	20,000
15	Const of Street Dars Muhammadi Dhok Kholgi UC Larhi	Raja M. Bashir	1,000,000	10.2.15	18.05.15	100,000
16	Water Bore near Naseer House UC Narar	Ansar Mahmood	100,000	10.2.15	28.05.15	10,000
17	Const of street from Tanshal ban to village Bhagon UC Khalal	M. Arshad	400,000	19.10.15	28.05.16	40,000
18	Construction of streets UC Larhi	Titnaran Builders	1,475,385	11.3.14	14.01.16	147,539

Sr No	Name of the scheme	Contractor Name	Amount (Rs)	Target Date	Date of Completion	Penalty (Rs)
			10,669,295			1,066,930

Annex-X
Para 1.7.1.1

Detail of ADP work executed by TMA kallar syedan during 2015-16

(Amount in Rs)

Sr. No	Name of Schemes	Estimated Cost	Contractor Name	Expenditure	Status
1	Const of Sewerage System Near Boys College	500,000	Tanvir Hussain	375,000	Completed
2	Const of PCC Street Village Dhok Hawaldar Bagga UC Kallar Syedan	1,500,000	Shabbir Hussain	1,498,997	Completed
3	Const. of PCC Street Village Bangial near Bypass, UC Kallar Syedan.	950,000	Haider Ali Quraishi	949,338	Completed
4	Const. of Shingle Gravel Village Paikan, UC Kallar Syedan	98,000	Haider Ali Quraishi	98,000	Completed
5	Const. of PCC and Drain Village Chapper, UC Guff	1,450,000	Haider Ali Quraishi	1,449,573	Completed
6	Const. of Street Village Tiala, UC Guff	100,000	Haider Ali Quraishi	98,880	Completed
7	Const. of Street Village Karpal, UC	98,000		97,753	Completed
8	Const. of PCC Streets GakharrAdmal, UC Ghazan Abad	575,000		566,944	Completed
9	Const. of PCC Streets Dhoke Kashmirian, UC Ghazan Abad	500,000	Haji M. Arif	327,222	Completed
10	Const. of PCC Streets Thalla, UC Ghazan Abad	1,000,000	Haji M. Arif	720,000	Completed
11	Const. of PCC Streets Nagyal, UC Ghazan Abad	500,000	Raja Zahid	324,841	Completed
12	Const. of PCC Streets Chappri Akko, UC Ghazan Abad	500,000	Haji M. Arif	326,016	Completed
13	Const. of PCC Streets PirGarataSyedan, UC Ghazan Abad	500,000	Haji M. Arif	354,563	Completed
14	Const. of PCC Streets Kallari, UC Ghazan Abad	500,000	Shabbir Hussain	374,856	Completed
15	Const. of PCC Streets Village Sahib Dhamyal, UC Bashindot	600,000	Haider Ali Quraishi	419,598	Completed
16	Const. of PCC Streets Dhoke Ballo, Dakhli Mohra Hayal, UC Bashindot	500,000	Raja Luqman & Co	375,000	Final
17	Const. of PCC Streets DhokeQazian, UC Bashindot	575,000		442,750	Competed
18	Const. of PCC Main Street from House Abdul Khaliq to Primary School Dehri Rajgan, UC Bashindot	1,200,000	Haji M. Arif	830,405	80% Competed
19	Const. of PCC Streets Razi Bandi, UC Bashindot	950,000	Haji M. Arif	693,500	100% Completed
20	Const. of PCC Streets Secretary Abdul Khaliq, Village MohraMeeran, UC Bashindot	400,000	Haji M. Arif	296,000	100% Completed
21	Const. of PCC Street Masjid Wali,	600,000	Haji M.	444,000	100%

Sr. No	Name of Schemes	Estimated Cost	Contractor Name	Expenditure	Status
	Arazi Khas, UC Bashindot		Arif		Completed
22	Const. of PCC Street Master Yaqoob, Village Butter,	250,000	Haider Ali Quraishi	206,935	100% Completed
23	Const. of Street from house Abdul Ghafoor towards Graveyard, Looni Hinjran, UC DarkaliMahmoori	251,000		215,636	Completed
24	Const. of Street Village Mamdot, UC Kallar Syedan	750,000		749,166	Completed
25	Const. of street Haji Akhtar and various street, village Bima	2,300,000	Malik Ijaz Sajjad & Co	2,299,862	Completed
26	Const. of main street Dhoke Battian	600,000	Haider Ali Quraishi	599,268	100% Completed
27	Street BHU Doberan Kalan	99,000	Ibrahim & Co	99,000	100% Completed
	Total	17,846,000		15,233,103	

Annex-Y**Para 1.7.1.7**

Sr. No	Scheme	Vr. No & Date	Period	PCC 1:7:20 (cft)	Rate per %cft (Rs)	Total (Rs)
1	Constriction of PCC Street & Drains Village Chapr UC Guff	627/ 9.6.16	2015-16	8948	8661.50	193,757
2	Constriction of P.C.C street Dhok Hvaldar Bagga UC Klr Syedan	107/ 22.09.15	2015-16	3070	8556.55	262,686
3	Constriction Of PCC street RaziBandi	1026/ 09.06.16	2015-16	2233	8661.50	193,711
4	Constriction Of street Vilg Mamdot Uc Kalar Sydan	104/ 03.08.16	2015-16	1593	8661.50	138,021
5	Constriction Of streets Dhok Billo Mohra Hayal	-----	2015-16	1257	8661.50	108,875
6	Constriction Of PCC streets Dhok Qazian UC Bishandot	61/ 27.07.16	2015-16	761	8661.50	65914
7	Constriction Of PCC Main street from House A Khliq to primary School Dehrirajgan UC Bishndot	130/ 20.06.16	2015-16	2485	8661.50	212207
					Total	1,175,171

Annex-Z
Para 1.8.1.1
 (Amount in Rs)

Sr. No	Name of Scheme	Estimated Cost	Start Date	Physical Progress
1	Constn: of Road Chakka Kass Stop towards Boys Elementary School Bail Chakka, U.C Lehtrar	1,000,000	10.04.2015	Completed
2	Constn: of P.C.C Road Narriali, U.C Kotli Sattian	1,000,000	10.04.2015	Completed
3	Constn: of P.C.C Road Parchhan towards Village Darnoyanb, U.C Darnoyan	2,000,000	10.04.2015	Completed
4	Constn: of P.C.C Road Korina, U.C Santh Saroola	1,500,000	10.04.2015	Completed
5	Constn: of P.C.C Road Choorra towards Abu Zar House, Dheergran, U.C Darnoyan	500,000	10.04.2015	Completed
6	Beautification of Main Chowk Kotli Sattian	2,000,000	10.04.2015	Completed
7	Repair/ Maintenance of Filtration Plant Main Bazar Kotli Sattian	200,000	10.04.2015	Completed
	Total	8,200,000		

Annex-AA
Para 1.8.1.2

(Amount in Rs)

Sr. No	Token No & Date	Period	Vendor	Vehicle/ Machinery	Amount
1	25/ 17.Aug.15	May 15	Lehtarar Filling Station	RIP 3173	29,468
2	46/ 17.Aug.15	Apr 15	Lehtarar Filling Station	Wheel Loader	146,898
3	46/ 17.Aug.15	May 15	Lehtarar Filling Station	Wheel Loader	121,542
4	42/ 17.Aug.15	May 15	Lehtarar Filling Station	Tractor	64,744
5	37/ 11.Sep.15	Jun 15	Lehtarar Filling Station	Tractor	69,600
6	38/ 11.Sep.15	Jun 15	Lehtarar Filling Station	Wheel Loader	98,734
7	39/ 11.Sep.15	Jun 15	Lehtarar Filling Station	RIP 3173	28,164
8	15/ 22.Oct.15	Jul 15	Lehtarar Filling Station	Wheel Loader	120,563
9	16/ 22.Oct.15	Aug 15	Lehtarar Filling Station	Wheel Loader	119,751
10	19/ 22.Oct.15	Jul 15	Lehtarar Filling Station	Tractor	64,495
11	20/ 22.Oct.15	Aug 15	Lehtarar Filling Station	Tractor	68,912
12	21/ 22.Oct.15	Jul 15	Lehtarar Filling Station	RIP 3173	28,557
13	22/ 22.Oct.15	Aug 15	Lehtarar Filling Station	RIP 3173	29,149
14	5/ 01.Jan.16	Sep 15	Lehtarar Filling Station	RIP 3173	28,017
15	7/ 01.Jan.16	Sep 15	Lehtarar Filling Station	Wheel Loader	153,999
16	8/ 01.Jan.16	Sep 15	Lehtarar Filling Station	Tractor	73,385
17	9/ 01.Jan.16	Oct 15	Lehtarar Filling Station	RIP 3173	29,285
18	11/ 01.Jan.16	Oct 15	Lehtarar Filling Station	Wheel Loader	113,072
19	12/ 01.Jan.16	Oct 15	Lehtarar Filling Station	Tractor	74,796
20	370/ 18.Mar.16	Nov 15	Lehtarar Filling Station	RIP-3173	30,509
21	373/ 18.Mar.16	Nov 15	Lehtarar Filling Station	Tractor	73,744
22	376/ 18.Mar.16	Nov 15	Lehtarar Filling Station	Wheel Loader	132,335
23	375/ 18.Mar.16	Jan 16	Lehtarar Filling Station	Tractor	72,443
24	372 / 18.Mar.16	Jan 16	Lehtarar Filling Station	RIP-3173	29,511
25	377 / 18.Mar.16	Dec 15	Lehtarar Filling Station	Wheel Loader	99,951
26	374/ 18.Mar.16	Dec 15	Lehtarar Filling Station	Tractor	73,917
27	371/ 18.Mar.16	Dec 15	Lehtarar Filling Station	RIP-3173	30,744
28	473 / 15.Jun.16	Mar 16	Lehtarar Filling Station	RIP-3173	18,895
29	475 / 15.Jun.16	Mar 16	Lehtarar Filling Station	Tractor	66,577
30	469 / 15.Jun.16	Jan 16	Lehtarar Filling Station	Wheel Loader	94,074
31	474/ 15.Jun.16	Feb 16	Lehtarar Filling Station	Tractor	69,111
32	472/ 15.Jun.16	Feb 16	Lehtarar Filling Station	RIP-3173	25,987
33	468/ 15.Jun.16	Feb 16	Lehtarar Filling Station	Wheel Loader	95,914
Total					2,558,354

Annex-AB
Para 1.9.1.2

(Amount in Rs)

Sr No	Name of Work.	Estimated Cost	Expenditure
01	Const. of Path & D/System from Pully to H/O Malik Yousaf & Mlik Abdul Rouf village Kollian.	3,000,000	2,176,489
02	Const. of Street & D/System from Main road to H/O Khalid village Kollian	1,500,000	1,028,546
03	Construction of Road from Cement Factory Road to Mizar Colony Wah Tehsil Taxila.	8,000,000	5,635,200
04	Construction of Pully on link Path Dhoke Malwana U.C Wah	3,000,000	2,070,000
05	Construction of Link Path from village Kollian to Village Godhoo Tehsil Taxila..	4,000,000	2,800,800
06	Construction of Nallah along Godwal road Pind Bohti.	3,000,000	2,067,553
07	Construction of Street & Drainage System Link Streets Gali No.19 Pind Gondal U.C Jalala.	1,200,000	1,142,858
08	Const. of Path & Drainage System main Abadi Rehmanabad	3,500,000	3,495,170
09	Const. of Path & Drainage/Sewerage System H/O Khalid Mehmood & Masjid Siddique Akbar & Main Gali Mohallah Dhabbian Taxila.	1,500,000	1,095,585
10	Construction of Streets & Drainage/Sewerage System from H/O M.Saleem Mistri to Dhamrah Pull Mohallah Dhabbian.	2,000,000	1,405,075
11	Const. of Street & Drainage System Gali Yousaf & Profeser Jamshaid Wali Mohallah Inyat Shahi Taxila	1,800,000	1,298,700
12	Const. of Street & D/System Gali Mehboob Shah , Gulzar Shah, Intizar Shah & H/O Zia to H/O Jawad Shah Mohallah Makran & Street Iftikhar, Javed & ,Naseer, Gali M.Ayub to Qasir Mehmood Sohail Butt to Tayyub Mohallah Makran Gali Wajid Shah to Main Gali Masjid Umer Farooq, Kafait Shah to Ghalib Shah, Gali Sheikh Jumma to Shahid Mehmood Mohallah Mouchian Taxila	3,500,000	2,527,000
13	Const. of Street & Drainage System from Jamia Masjid to Dhakki Zargran Mohallah Zargran Taxila.	1,650,000	1,186,840
14	Const. of Street & Drainage System from H/O Tufail Shah to H/O Zaheer Bhatti Ali Town Taxila.	1,550,000	1,085,465
15	Const. of Street & Drainage System from Water Tank to HMC road & H/O Aamir to H/O Yousaf Saraf Mohallah Gheela Khurd Taxila.	1,950,000	1,345,595
16	Const. of Nallah/ Foot Path Railway road from Zahid Bhatti Electric Store to Masjid Ahal-e-Hadis Opposite Mandi Haji Sufyan & to Big Railway Phatak Taxila.	3,500,000	2,791,545
17	Const. of Street & Drainage System from H/O Chacha Fida, Haji Rafique, Mohammad Irfan & Zaman Qureshi Mohallah Madni Taxila.	3,500,000	2,443,775
18	Const. of Streets & D/System Village Islampur Street & D/System from GT road to H/O Gulzaman, Street & D/System from H/O Abdul Ghafoor to H/O Mulana Abdul Kareem Street & D/System from H/O Haji Iqbal to Nallah Sultanpur road, Street & D/System from H/O Sajjad to H/O Mukhtiar & P/Laying Sewerage Line from H/O Tamraiz to Nallah Sultanpur road	2,000,000	2,000,000
19	Providing & Laying Sewerage Line from H/O Malik Azam to	2,000,000	1,254,719

Sr No	Name of Work.	Estimated Cost	Expenditure
	Nallah Pully village Lab.		
20	Const. of Path & D/System from Boys Primary School to H/O Master Afzal village Malpur.	1,500,000	1,484,368
21	Const. of Streets & D/System Village Godhoo. Street & D/System from H/O Amjad to H/O Syed Irfan, Street & D/System from H/O Shamraiz to Main Gali, Street & D/System from H/O Nawaz to Path Kolian, Street & D/System from H/O Khan Afsar to H/O Tahir Street & D/System from H/O Malik Azam to H/O Malik Imtiaz	1,000,000	1,000,000
22	Construction of Streets & Drainage System from H/O Bashir Hussain Shah to H/O Malik Javed, from H/O Sain Tufail to H/O Tazeem-ul-Hassan, from H/O Nazar Abbass to H/O Syed Safder Hussain Shah from H/O Haji Hanif to H/O Sajjad Mohallah Inyat Shahi.	2,500,000	1,524,763
23	Construction of Street and Drainage System. From Deara Shoukat Hayat to H/O Sheikh Javed Mehmood Mohallah Gheela Khurd Taxila. From H/O Aftab Hanif to Masjid Jewen Mohallah Gheela Khurd Taxila. From H/O Javed Zarger to Jamia Masjid & P/F Main Hole Covers Jewen road Mohallah Gheela Khurd Taxila. From H/O Taful Shah to H/O Shahab Shah Mohallah Gheela Khurd Taxila. From H/O Khalil Butt to H/O Khurram Khan Moh.Eidgah. From H/O Nazakat Bhatti to Main Street Mohallah Dakan & Gali Zair Khan wali Mohallah Eidgah Taxila.	2,500,000	1,712,500
24	Construction of Street & Drainage System from H/O Tanveer to H/O Razzak Dar, H/O Mudassar Gali No.9, & Remaining portion Street No.8 Mohallah Mashrqabad Taxila.	2,500,000	1,730,312
	Total		46,302,858

Annex-AC**Para 1.9.1.6**

(Amount in Rs)

Sr No	Name of work	Cost Estimate	Expenditure	Name of Contractor
01	Const. of Street & D/System Gali Mehboob Shah , Gulzar Shah, Intizar Shah & H/O Zia to H/O Jawad Shah Mohallah Makran & Street Iftikhar, Javed & Naseer, Gali M.Ayub to Qasir Mehmood Sohail Butt to Tayyub Mohallah Makran Gali Wajid Shah to Main Gali Masjid Umer Farooq, Kafait Shah to Ghalib Shah, Gali Sheikh Jumma to Shahid Mehmood Mohallah Mouchian Taxila	3,500,000	2,527,000	R.A Majeed
02	Const. of Street & Drainage System from Jamia Masjid to Dhakki Zargran Mohallah Zargran Taxila.	1,650,000	1,186,840	Three Star
03	Const. of Street & Drainage System from Water Tank to HMC road & H/O Aamir to H/O Yousaf Saraf Mohallah Gheela Khurd Taxila.	1,950,000	1,345,595	Three Star
04	Const. of Street & Drainage System from H/O Fazal Karim, Malik Amjad, Faisal, Abdul Rasheed & Naseer Shah to H/O Aftab Mohallah Pari Taxila.	3,500,000	1,004,000	Farman Ali
	Total	10,600,000	6,063,435	

Annex-AD**Para 1.9.1.9**

Sr No	VR No	Financial Year	Description of Items Purchased	Amount (Rs)
01	19.02.2016	2015-16	Un-foreseen Dengi (vehicles) 02 vehicles for 90 days @ Rs 3,335	600,000
02	131/ 19.02.2016		Banners for dengi awareness	1,499,000
03	09/PLA 02/2016		Repair of street RCC slab	1,600,000
04	25.09.2014	2014-15	Flags 510 @ Rs 192	98,925
05	25.09.2014		Flags	90,576
06	-do-		-do-	99,015
07	-do-		-do-	98,310
08	-do-		-do-	99,840
	Total			4,185,666

Annex-AE**Para 1.9.3.2**

Sr. No.	Financial Year	Name of Fee	Actual Recovery (Rs)
1.	2015-16	UIP	13.675
2.	-do-	TIP	75.355
3	-do-	Licence fee traders	0.573
4	-do-	Licence fee venders/suppliers	0.075
5	-do-	Building fee	1.239
6	-do-	Slaughter fee	1.514
7	-do-	Reg. fee	1.315
8	-do-	Rent of shop	0.395
9	-do-	Vocational fee	0.014
10	-do-	Permit fee	14.388
11	-do-	Water rates	2.354
12	-do-	Arrear water rates	0.266
Total			111.163

Annex-AF

Para 1.9.3.3

(Amount in
Rs)

Sr No	Name of Work	Estimate Cost	Expenditure	Name of Contractor
01	Construction of Bridge/Vented Causeway on Nallah Dhamrah Dhoke Awan Tehsil Taxila.	8,500,000	8,455,479	New Sajjad Khan
02	Const. of Path & D/System from Pully to H/O Malik Yousaf & Mlik Abdul Rouf village Kollian.	3,000,000	2,176,489	R. M. Yousaf
03	Construction of Road from Cement Factory Road to Mizar Colony Wah Tehsil Taxila.	8,000,000	5,635,200	Shani Enterprises
04	Construction of Pully on link Path Dhoke Malwana U.C Wah	3,000,000	2,070,000	Muhammad Farooq Const
05	Construction of Link Path from village Kollian to Village Godhoo Tehsil Taxila	4,000,000	2,800,800	Raja Umer Majeed Deves
06	Construction of Nallah along Godwal road Pind Bohti.	3,000,000	2,067,553	Muhammad Farooq Const.
07	Construction of Street & Drainage System Link Streets Gali No.19 Pind Gondal U.C Jalala.	1,200,000	1,142,858	M/S S. H. Builders
08	Const. of Path & Drainage System main Abadi Rehmanabad U.C Jalala	3,500,000	3,495,170	M/S S. H. Builders
09	Const. of Path & Drainage/Sewerage System H/O Khalid Mehmood & Masjid Siddique Akbar & Main Gali Mohallah Dhabbian Taxila.	1,500,000	1,095,585	S. H. Builders. Item rates.
10	Construction of Streets & Drainage/ Sewerage System from H/O M. Saleem Mistri to Dhamrah Pull Mohallah Dhabbian.	2,000,000	1,405,075	S.H.Builders Item Rates.
11	Const. of Street & Drainage/Sewerage System from Main Gali to H/O Mulazam Shah Mohallah Waryan Taxila	570,000	458,850	Sohail Iqbal & Co.19.50% below.
12	Providing /Laying Sewerage Line from H/O Shaheen to H/O Kousar Shah Mohallah Waryan Taxila.	300,000	238,560	Khokhar 20% below
13	Const. of Street & Drainage/Sewerage System from H/O Khalid to H/O Haji Aziz Mohallah Waryan.	700,000	518,070	Sohail Akhter 25.99% below
14	Const. of Street & Drainage System from Water Tank to HMC road & H/O Aamir to H/O Yousaf Saraf Mohallah Gheela Khurd Taxila.	1,950,000	1,345,595	Three Star 30.97% below
15	Const. of Street & Drainage System from H/O Chacha Fida, Haji Rafique, Mohammad Irfan & Zaman Qureshi Mohallah Madni Taxila.	3,500,000	2,443,775	S. H. Builders Item Rates.
16	Construction of Streets & Drainage System from H/O Bashir Hussain Shah to H/O Javed, from H/O Sain Tufail to H/O Tazeem-ul-Hassan, from H/O Nazar Abbass to H/O Safder Hussain from H/O Haji Hanif to H/O Sajjad Mohallah Inyat Shahi Taxila.	2,500,000	1,524,763	Shani Enterprises 32.01 % Below

Sr No	Name of Work	Estimate Cost	Expenditure	Name of Contractor
	Total	47,220,000	36,873,822	

Annex-AG

Para 1.9.3.6

(Amount in Rs)

Sr No	Name of Work.	Estimate Cost	Name of Contractor & rates.	Additional Performance security @ 10%
01	Const. of Street, Nallah & Retaining Wall from H/O Aqeel Abbassi to Civil Hospital Fiaz Shop Mohallah Waryan Taxila	1,930,000	Nusrat Khan 24.72% below	193,000
02	Const. of Street & Drainage System Rehmat Din Ex. Councilor wali Mohallah Inyat Shah Taxila.	1,200,000	Nusrat Khan 27.72% below	120,000
03	Const. of Street & Drainage System Gali Yousaf & Profeser Jamshaid Wali Mohallah Inyat Shahi Taxila	1,800,000	Raja Umer Majeed 27.85% below	180,000
04	Const. of Street & D/System Gali Mehboob Shah, Gulzar Shah, Intizar Shah & H/O Zia to H/O Jawad Shah Mohallah Makran & Street Iftikhar, Javed & , Naseer, Gali M. Ayub to Qasir Mehmood Sohail Butt to Tayyub Mohallah Makran Gali Wajid Shah to Main Gali Masjid Umer Farooq, Kafait Shah to Ghalib Shah, Gali Sheikh Jumma to Shahid Mehmood Mohallah Mouchian Taxila	3,500,000	R.A Majeed 27.80% below	350,000
05	Const. of Street & Drainage System from Jamia Masjid to Dhakki Zargran Mohallah Zargran Taxila.	1,650,000	Three Star 27.97% below	165,000
06	Const. of Street & Drainage System from Water Tank to HMC road & H/O Aamir to H/O Yousaf Saraf Mohallah Gheela Khurd Taxila.	1,950,000	Three Star 30.97% below	195,000
07	Const. of Street & Drainage System from H/O Fazal Karim, Malik Amjad, Faisal, Abdul Rasheed & Naseer Shah to H/O Aftab Mohallah Pari Taxila.	3,500,000	Farman Ali 29.03% below	350,000
08	Construction of Streets & Drainage System from H/O Bashir Hussain Shah to H/O Malik Javed, from H/O Sain Tufail to H/O Tazeem-ul-Hassan, from H/O Nazar Abbass to H/O Safder Hussain from H/O Haji Hanif to H/O Sajjad Mohallah Inyat Shahi Taxila.	2,500,000	Shani Enterprises 32.01 % Below	250,000
09	Construction of Street and Drainage System. from Deara Shoukat Hayat to H/O Sheikh Javed Mehmood Mohallah Gheela Khurd Taxila. From H/O Aftab Hanif to Masjid Jewen	2,500,000	Sidaq Builder 31.50 % Below	250,000

Sr No	Name of Work.	Estimate Cost	Name of Contractor & rates.	Additional Performance security @ 10%
	Mohallah Gheela Khurd Taxila.From H/O Javed Zarger to Jamia Masjid & P/F Main Hole Covers Jewen road Mohallah Gheela Khurd Taxila. From H/O Taful Shah to H/O Shahab Shah Mohallah Gheela Khurd Taxila. From H/O Khalil Butt to H/O Khurram Khan Moh.Eidgah. From H/O Nazakat Bhatti to Main Street Mohallah Dakan & Gali Zair Khan wali Mohallah Eidgah Taxila.			
10	Construction of Street & Drainage System from H/O Tanveer to H/O Razzak Dar, H/O Mudassar Gali No.9, & Remaining portion Street No.8 Mohallah Mashrqiabad Taxila.	2,500,000	Khalid Mehmood Malik @ 30.60% Below	250,000
		23,030,000		2,303,000

Annex-AH

Para 1.9.3.7

(Amount in Rs)

Shops No	Name of lessee	Per month rent	Budget Target	Total Recovery 2015-16	50% Increase
1	Zafar Khan	5,858	70,296	70,296	35,148
2	Shamroz Khan	4,840	58,080	58,080	29,040
3	Zafar Khan	4,884	58,608	58,608	29,304
4	Shamroz Khan	4,973	59,676	59,676	29,838
5	Muhammad Basharat	3,086	37,032	37,032	18,516
6	Tahir Haroon	2,057	24,684	24,684	12,342
7	Abdullah	2,145	25,740	25,740	12,870
8	Shouqat Mehmood	239	28,776	28,776	14,388
9	Muhammad Basharat	2,844	34,128	34,128	17,064
Total			397,020	397,020	198,510
Rs 198,510 x 10 =1.985 million					

Annex-AI
Para 1.9.3.9

(Amount in Rs)

Sr No	Name of scheme	Contractor	Cost	Expenditure	10%
01	Construction of Bridge/ Vented Causeway on Nallah Dhamrah Dhoke Awan Tehsil Taxila.	New Sajjad Khan	8,500,000	8,455,479	850,000
02	Const. of Nallah/ Foot Path Railway road from Zahid Bhatti Electric Store to Masjid Ahal-e-Hadis Opposite Mandi Haji Sufyan & to Big Railway Phatak Taxila.	Chand & Malik Brs.	3,500,000	2,791,545	350,000
03	Construction of Nallah and Street Near Girl School Village Wah.	Sadiq Builders	1,800,000	1,769,601	180,000
	Total		13,800,000		1,380,000