



**AUDIT REPORT  
ON THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
DISTRICT JHELUM**

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
AIR	Audit & Inspection Report
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
FD	Finance Department
LG &CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDG	Punjab District Governments
PLGB	Punjab Local Government Board
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
TMA	Town/Tehsil Municipal Administration
TMO	Town/Tehsil Municipal Officer
TO (F)	Town/Tehsil Officer (Finance)
TO (I&S)	Town/Tehsil Officer (Infrastructure & Services)
TO (P&C)	Town/Tehsil Officer (Planning & Coordination)
TO (R)	Town/Tehsil Officer (Regulations)
TTIP	Tax on Transfer of Immoveable Property
UIP	Urban Immovable Property

## **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 Town / 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 Tehsil Municipal Administrations of District Jhelum 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, Tehsil Municipal Administrations and Union Administrations of nineteen (19) districts. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil Municipal Administrations 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 Financial 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 four (04) Tehsil Municipal Administrations of District Jhelum for the Financial Year 2015-16.

Each Tehsil Municipal Administration in District Jhelum conducts its operation under Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officers (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 Punjab Local Government Ordinance, 2001 requires the establishment of the Tehsil Nazim, / Tehsil / Council /Administrator in the form of Budgetary Grant.

Audit of Tehsil Municipal Administrations of District Jhelum 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 or not the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

### **a. Scope of Audit**

Total Budget of four TMAs of District Jhelum for the Financial Year 2015-16 was Rs 592.52 million. Total expenditure for the Financial Year 2015-16 was Rs 496.51 million, covering four PAOs and four entities. Out of this, DG District Audit (N) Punjab audited an expenditure of Rs 347.56 million which in terms of percentage was 70% of auditable expenditure.

Total budgeted receipts of the four TMAs in District Jhelum for the Financial Year 2015-16, were Rs 452.46 and actual receipts were Rs 410.07 million. DG District Audit (N) Punjab audited receipts of Rs 266.54 million which was 65% of total receipts.

### **b. Recoveries at the instance of audit**

Recoveries of Rs 27.10 million were pointed out through various audit paras out of which Rs 2.09 million was not in the notice of the executive before audit but no recovery was effected 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 their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Formations were selected for Audit in accordance with risks analyzed. Audit was 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 Controls mechanism of the TMAs of District Jhelum 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 receipts with Bank & Non-Deposit of Income Tax. Negligence on the part of TMAs authorities may be captioned as one of important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001, empowers Tehsil Municipal Administration to appoint an Internal Auditor but the same were not appointed in four (04) Tehsil Municipal Administrations of District Jhelum.

**f. Key Audit Findings**

- i. Irregularities and non-compliance of Rs 315.32 million were noted in sixteen cases<sup>1</sup>.
- ii. Performance related issues of Rs 100.14 million were noted in six cases<sup>2</sup>.
- iii. Internal Controls Weaknesses of Rs 804.08 million were noted in twenty-six cases<sup>3</sup>.

Audit paras for the Financial Year 2015-16 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**).

**g. Recommendations**

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

- i. Holding investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities
- ii. Strengthening of Internal Controls
- iii. Holding of DAC meetings well in time
- iv. Expediting recoveries pointed out by Audit

v. Compliance of relevant laws, rules, instructions and procedures, etc.

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1 Para 1.2.1.1 to 1.2.1.9, 1.3.1.1 to 1.3.1.2, 1.4.1.1 to 1.4.1.4, & 1.5.1.1

2 Para 1.2.3.1 to 1.2.3.12, 1.3.4.1 to 1.3.4.2, 1.4.2.1, 1.5.2.1

3 Para 1.2.4.1 to 1.2.4.11, 1.3.5.1 to 1.3.5.5, 1.4.3.1 to 1.4.3.3, 1.5.3.1 to 1.5.3.6



## SUMMARY OF TABLE & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No	Description	No.	Budgeted Figures FY 2015-16		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	4	592.52	452.46	1,044.98
2	Total Formations in Audit Jurisdiction	4	592.52	452.46	1,044.98
3	Total Entities (PAOs) Audited	4	496.51	410.07	906.58
4	Total Formations Audited	4	496.51	410.07	906.58
5	Audit & Inspection Reports	4	496.51	410.07	906.58
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

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

**Table 2: Audit observation regarding Financial Management**

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	100.14
3	Weak internal controls relating to financial management	799.15
4	Others	315.32
<b>Total</b>		<b>1,217.61</b>

**Table3: Outcome Statistics**

Sr. No.	Description	Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	0	158.41	410.07	338.10	906.58*	723.48*
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	104.91	382.61	730.09	1217.61	639.11
3	Recoveries Pointed Out at the instance	0	0	25.01	2.09	27.10	102.82

Sr. No.	Description	Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
	of Audit						
4	Recoveries Accepted/ Established at the instance of Audit	0	0	0	0	0	0
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	0

\* 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 496.51 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.	100.14
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Accounting errors <sup>1</sup> (accounting policy departure from NAM, misclassification, overstatement 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	772.05
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	27.10
7	Others, including cases of accidents, negligence etc.	318.32
	<b>Total</b>	<b>1217.61</b>

<sup>1</sup>The 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)	906.58
2	Expenditure on Audit	0.98
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

# CHAPTER 1

## 1 1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT JHELUM

### 1.1.1 Introduction

TMA consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises of five Drawing and Disbursing Officers (DDOs) i.e. TMO, TO(Finance), TO(I&S), TO(Regulations), TO(P&C). As per Section 54 & 54-A of PLGO 2001, the functions of TMAs are as follows:

- i. To prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible;
- ii. To exercise controls 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 programmes in collaboration with the Union Councils;
- v. To propose taxes, cess , user fees, 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 Tehsil 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 records and archives.

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of four TMAs of District Jhelum was Rs 592.52 million including salary component of Rs 239.39 million, non-salary component of Rs 164.65 million and development component of Rs 188.48 million. Expenditure against salary component was Rs 213.33 million, non-salary component was Rs 124.77 million and development component was Rs 158.41 million. Overall saving was Rs 96.01 million which was 16.21% of total budget.

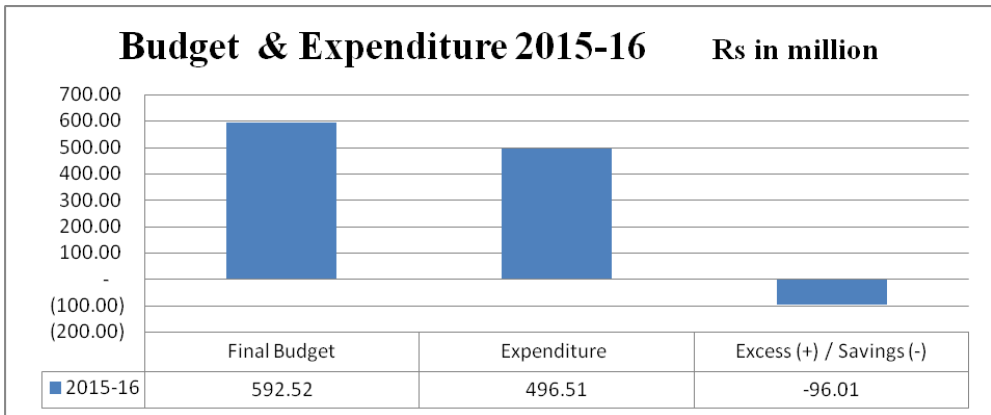
(Amount in million)

Financial Year 2015-2016	Budget	Expenditure	Excess (+) / Saving (-)	% age saving
Salary	239.39	213.33	-26.06	10.89
Non-salary	164.65	124.77	-39.88	24.22
Development	188.48	158.41	-30.07	15.95
<b>Total</b>	<b>592.52</b>	<b>496.51</b>	<b>96.01</b>	<b>16.21</b>

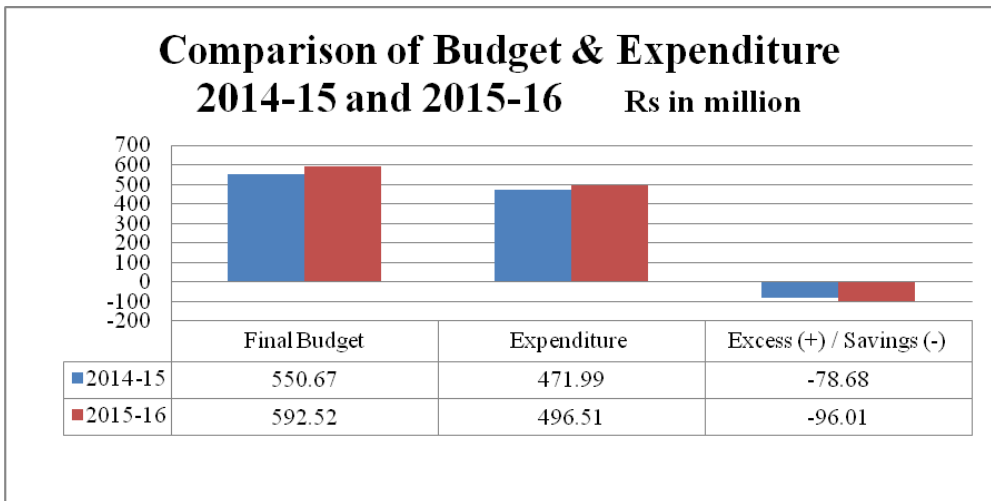
The budget outlays of Rs 592.52 million of four TMAs, PFC award of Rs 193.39 million whereas total expenditure incurred by the TMAs during 2015-16 was Rs 496.51 million with a savings of Rs 96.01 million (detailed below).

(Amount in million)

Name of TMAs	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Saving	%age of Saving
	Own receipt including OB	PFC award	Total Receipts				
TMA Jhelum	170.16	80.40	250.56	259.10	228.93	30.18	11.65
TMA Dina	18.42	30.00	48.42	155.69	130.89	24.80	15.93
TMA Sohawa	17.02	33.77	50.79	65.94	45.96	19.97	30.29
TMA PD Khan	53.47	49.22	102.69	111.79	90.73	21.06	18.84
<b>Total</b>	<b>259.07</b>	<b>193.39</b>	<b>452.46</b>	<b>592.52</b>	<b>496.51</b>	<b>96.01</b>	<b>16.21</b>



The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:



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

(Rs in million)

Financial Years	Budget Allocation	Expenditure	Saving	% of Saving
2014-15	550.67	471.99	-78.68	14.29
2015-16	592.52	496.51	-96.01	16.21

The justification of saving when the development schemes have remained incomplete is required to be provided, 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 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**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2009-12	24	Not convened
2	2012-13	8	Not convened
3	2013-14	8	Not convened
4	2014-15	9	Not convened
5	2015-16	11	Not convened

## **1.2 TEHSIL MUNICIPAL ADMINISTRATION JHELUM**

## **1.2.1 Irregularity and Non-compliance**

### **1.2.1.1 Irregular & unjustified execution of development schemes -Rs 18.19 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 Jhelum executed different development schemes costing Rs 18.19 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 non-obtaining of post completion evaluation reports and non-transparent tendering process, there are apprehensions of sub-standard 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 for negligence against the person(s) at fault.

[AIR Para No.05]

### **1.2.1.2 Extravagant expenditure ignoring the austerity measures - Rs 16.91 million**

According to FD.SO(GOODS)44.4.2011(A) Government of the Punjab ,Finance Department letter dated November 5, 2015 under S. No VIII requires minimization of electricity bills.

TMO Jhelum incurred an expenditure of Rs 16.91 million on account of electricity bills of street light ignoring the austerity measures of



Finance Department for the year 2015-16. This resulted in extravagant expenditure of Rs 16.91 million.

Audit holds that due to weak internal controls, the extravagant expenditure was incurred ignoring the austerity measures 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 fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.23]

### **1.2.1.3 Doubtful expenditure - Rs 10.73 million**

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

TMO Jhelum executed development schemes for construction of different streets during 2015-16 with an estimated cost of Rs 10.73 million. The sum of Rs 10.73 million was paid without performing following tests:

- i. Hammer test was not performed
- ii. Certificate from ends users was not obtained.
- iii. Cubic test was not performed.

The detail is given below.

(Amount in Rs)

<b>Sr. No</b>	<b>Name of Scheme</b>	<b>Contractor</b>	<b>Expenditure</b>
1	Const. of street & Drain New Christian Colony	Raja Mudassar	1,674,161
2	Const. of PCC Street Union Council to Chotala	Ch. Intisar Ahmed	2,500,000
3	Const. of street & drain mozia dhok arian, dhakli bajwala	M/s M. Hamayun Zeb Malik	6,550,577
<b>Total</b>			<b>10,724,738</b>

Audit is of the view that due to weak managerial controls, the payment of PCC was made without obtaining of valid test reports.

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

[AIR Para No.4]

#### **1.2.1.4 Irregular expenditure without approved drawings - Rs 1.00 million**

According to Clause 11 of the contract agreement, works to be executed in accordance with the specifications and approved drawings.

TMO Jhelum paid Rs 1.00 million during 2015-16 for the execution of the works “Construction of culvert/ cause way” village Mota Jahangir against M&R without approved drawings in violation of the contract agreement. In the absence of the drawings, the incurrence of expenditure was irregular and un-authorized.

Audit holds that due to weak internal controls, the works were executed without approved drawing resulting in sub-standard 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 for regularization besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.22]

### **1.2.1.5 Irregular expenditure on account of pay & allowances of council officer – Rs 1.75 million**

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

Tehsil Council Officer of TMA Jhelum drew Rs 1.75 million on account of pay and allowances during 2015-16 but Officer had not performed as per his job description.

Audit holds that due to non-functioning of the branch, it resulted in an authorized drawl of pay and allowances.

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.26]

### **1.2.1.6 Blockage of Government property due to non repair of vehicles - Rs 1.70 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.

TMO Jhelum, did not get the vehicles repaired amounting to Rs 1.70 million to make them working condition during 2015-16 as detailed below:-

(Amount in Rs)

<b>Sr. No</b>	<b>Vehicle No</b>	<b>Model</b>	<b>Estimated Value according to physical condition of vehicles</b>
1	Tractor JMT-9248 fiat with trolley	2006	500,000
2	Tractor JMB-6528 MF-375 with trolley	1986	450,000
3	Tractor massy with mechanical accessories HP-240	2010	400,000
4	Tractor HP- MF-240	2010	350,000

Sr. No	Vehicle No	Model	Estimated Value according to physical condition of vehicles
<b>Total</b>			<b>1,700,000</b>

Audit holds that non-repair of vehicles resulted in blockage of property and non-provision of municipal services efficiently to 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 fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.27]

#### **1.2.1.7 Irregular retention of Government money / temporary embezzlement - Rs 1.37 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 Jhelum collected Rs1.37 million on account of Government revenue. It was noticed that the amount was not deposited in TMA account in some cases or credited late by the bank which resulted in undue retention of Government money / temporary embezzlement of Rs 1.37 million as detailed below:-

Challan date	Amount (Rs)	Deposit date by TMA	Credited in Bank date
July,15,2015	345,734	In personal account 3088-2	TOR Account
Sep,15, 2015	909,090	08.09.15	06.10.15
Dec,15	13,200	29.09.15	07.10.15
Dec,15	100,000	23.12.15	29.12.15
<b>Total</b>	<b>1,368,024</b>		

Audit is of the view that due weak financial management, Government funds were retained without authority.

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 under intimation to Audit.

[AIR Para No.12]

**1.2.1.8 Un-justified expenditure on renovation/ repair - Rs 1.30 million**

According to rule 2.33 of PFR 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 that 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.

TO (I&S) of TMA Jhelum incurred expenditure of Rs 1.30 million on account of renovation/improvement of following offices during 2015-16.

Sr. No	Description	Contractor	Amount (Rs)
1	TMA Office	Akhlaq Altaf	400,000
2	Repair of residence of TMO	-do-	200,000
3	Repair of slaughter house	M. Shazad	700,000
<b>Total</b>			<b>1,300,000</b>

The expenditure was held un-justified due to the following irregularities:

- i. Record entries were not taken as per Standard Measurement Book.
- ii. Expenditure was not incurred as per yard stick i.e Rs 14.36 (Unit Cost Per Annum) for office building & Rs 8.13(Unit Cost per Annum) for residential buildings.
- iii. Expenditure was not incurred keeping in view the capital cost and percentage on special repair notified by the Finance department.
- iv. Expenditure was not incurred keeping in view the austerity measures as per FD.SO(GOODS)44.4.2011(A) Government of The Punjab Finance Department letter dated November 5,2015 Sr. No VIII Minimization of expenditure.

Audit holds that due to weak internal controls, the repair works were executed without completion 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.33]

#### **1.2.1.9 Irregular expenditure on repair of vehicle - Rs 1.22 million**

According to para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules, 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle. Further, 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 Jhelum incurred expenditure amounting to Rs 1.22 million during the F.Y. 2015-16 on repair of transport. The expenditure was not justified due to the following:

- i. NOC was not obtained from the Government Workshop.
- ii. Stock of old spare parts was not maintained.
- iii. Estimate of the work done was not approved from Competent Authority.
- iv. Satisfactory completion certification was not recorded by the DDO.
- v. History sheet was not maintained. (Detail given at **Annex-D**)

Audit holds that due to weak internal controls, the expenditure was incurred without completing the 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.19]

## **1.2.2. Performance**

### **1.2.2.1 Non utilization of funds - Rs 20.84 million**

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

TMA Jhelum, made budget allocation under various heads amounting to Rs 62.31 million for the F.Y. 2015-16. Out of this amount of Rs 41.47 million had been utilized only. Whereas, huge amount to the tune of Rs 20.84 million had not been utilized for the welfare of general public through service delivery of the socio-economic and development schemes as detailed below:-

(Amount in Rs)

<b>Sr. No</b>	<b>Description</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Non Utilization</b>
1	Development	56,178,000	41,317,772	14,860,228
2	Uniform	60,000	0	60,000
3	Youth festivals	2,469,376	0	2,469,376
4	Sasta bazaar	100,000	0	100,000
5	Ramzan Bazar	1,500,000	151,200	1,348,800
6	Sports Funds	2,000,000	0	2,000,000
<b>Total</b>		<b>62,307,376</b>	<b>41,468,972</b>	<b>20,838,404</b>

Audit is of the view that due poor managerial controls, funds were not utilized efficiently.

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 & 24]

### **1.2.2.2 Non recovery of shops rent due to court cases - Rs 3.25 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 Jhelum did not make any efforts for recovery of shops rent recoverable due to court case. In spite of having legal advisors, efforts were not made to save the loss of TMA as detailed in **Annex-E**.

Audit holds that due to weak internal controls; the outstanding rent of shops could not be received 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 recovery of outstanding rent besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.32]



## **1.2.3 Internal Controls Weaknesses**

### **1.2.3.1 Non reconciliation of expenditure and receipts with tehsil account officer - Rs 232.27 million & Rs 237.41 million respectively**

According to Rule 67(2) of the PDG & TMA (Budget) Rules 2003 “The DDO shall reconcile the expenditure with Accounts Officer by 10<sup>th</sup> of every following month for the previous month”.

TMO Jhelum incurred an expenditure of Rs 232.27 million and collected receipt amounting to Rs 237.41 million during 2015-16. But, neither the cash book had been acknowledged after due verification with the bank by the DDO nor annual accounts had been reconciled with the Tehsil Accounts Officer as detailed below:

<b>Financial Year</b>	<b>Description</b>	<b>Amount (Rs)</b>
2015-16	Expenditure	232,267,801
-do-	Receipt local Government Funds	237,409,429

Audit holds that due to weak internal controls, the receipts and expenditure were not reconciled to remove discrepancies resulting in un-authentic records.

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

[AIR Para No.8]

### **1.2.3.2 Non-reconciliation of receipt with bank - Rs 88.59 million**

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

TMA Jhelum did not reconcile the receipts amounting to Rs 88.59 million with the bank during 2015-16 In absence of reconciliation, receipt

amounting to Rs 88.59 million of TMA could not be verified as detailed below.

Name of items	Amount (Rs)
Slaughter house Jhelum	1,249,170
Parking fee wagon stand	1,105,020
License fee	227,700
Rent of shops	15,811,931
Water rate	2,843,000
Sewerage	2,048,255
TTIP	43,502,968
Raksha fee	11,174,446
Advertisement Fee	10,630,000
<b>Total</b>	<b>88,592,490</b>

Audit holds that due to weak internal controls, the receipts were not reconciled with bank to remove discrepancies 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 fixing of responsibility against person(s) at fault under intimation to Audit.

[AIR Para No.13]

### **1.2.3.3 Doubtful payment of pension without personal identification – Rs 35.50 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 Jhelum made payments of Rs 35.50 million during 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 payment of pension.

Audit is of the view that due to weak internal control, the payment of pension was made without valid identification.

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 under intimation to audit.

[AIR Para No.7]

#### **1.2.3.4 Blockage of Government resources due to defective preparation of budget – Rs 26.84 million**

According to Rule 20 (iii) read with 58 (5) of PDG & TMA Budget Rules 2003, each department shall develop most realistic and sound estimates and no lump sum provisions shall be made in the budget the details of which cannot be explained.

TMO Jhelum prepared a budget of Rs 270.00 million during 2015-16, later on revised budget was prepared for said year amounting to Rs 259.10 million but actual expenditure was incurred for Rs 232.27 million resulting in defective preparation of revised budget and blockage of Government resources to the tune of Rs 26.84 million. Audit is of the view that due poor fiscal management and defective budgeting, funds were not allocated prudently.

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 making of un-realistic estimates under intimation to Audit.

[AIR Para No.10]

#### **1.2.3.5 Loss due to unjustified revision of budget receipt targets – Rs 14.06 million**

Under the provisions of rule 111 and 112 of PLG (Budget) Rules, 2001, each collecting officer is required to frame revenue collection program for setting targets. He is also required to ensure that all revenue targets are achieved.

TMO Jhelum fixed the target for the collection of receipts for the financial year 2015-16 amounting to Rs 36.10 million but the same were revised upto Rs 27.90 million. Due to unjustified downward revision, less collection was made and hence, TMA suffered a loss of Rs 14.06 million as detailed below:

(Amount in Rs)

Receipts Head	Budget 2015-16	Revise estimates	Variation	Collection Actual	Short as per revised Estimates	Total Shortage (Loss)
	1	2	3	4	5	6(3+5)
License fee profession/trades	1,500,000	350,000	1,150,000	227,700	122,300	1272,300
Adda parking fee	3,800,000	1,050,000	2,750,000	1,105,020	(55,020)	2,694,980
Water rates	7,000,000	3,000,000	4,000,000	2,843,000	157,000	4,157,000
Sewerage rates	2,800,000	2,500,000	300,000	2,048,255	451,745	751,745
Rent of shops	21,000,000	21,000,000	0	15,811,931	5,188,069	5,188,069
<b>Total</b>	<b>36,100,000</b>	<b>27,900,000</b>	<b>8,200,000</b>	<b>22,035,906</b>	<b>5,864,094</b>	<b>14,064,094</b>

Audit holds that due to weak internal controls and poor financial mismanagement, unjustified decrease in receipt targets resulted in shortfall of Rs 14.06 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.1]

### **1.2.3.6 Non-recovery of outstanding shops rent -Rs 12.24 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.

An amount of Rs 12.24 million was lying outstanding against the tenants pertaining to shop rent upto 30.06.2016. No efforts were made by TMO Jhelum to recover long overdue rent of shops to save the income of

TMA for smooth running of entity as well as delivering of quality of municipal services to public as detailed in **Annex-F**.

Audit holds that due to weak financial management, the pending Government receipts were not recovered 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 recovery besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.35]

### **1.2.3.7 Loss due to non enhancement of shops rent - Rs 11.11 million**

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

Contracts of shops rent of TMA Jhelum made before the promulgation of the Punjab Local Government Ordinance 2001 was 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 will become invalid and no longer applicable. The value of properties has been increased manifold during the last decade. Keeping in view of above, if the rent had been increased to a minimum of 50% keeping in view prevailing market rates, the loss is calculated as detailed below.

(Rs in million)

<b>Per month rent</b>	<b>Annual Rent</b>	<b>Non-enhancement on account of 50% increase</b>
1.85	22.24	11.11

Audit holds that due to weak internal controls, non re-auctioning of shops has resulted in non-compliance of the Local Government instructions resulting in loss of Rs 11.11 million yearly.

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 recovery of loss under intimation to Audit.

### 1.2.3.8 Less realization of receipts - Rs 9.70 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.

Budget targets for the following receipt heads of TMA Jhelum were fixed Rs 12.20 million but recovery was effected to tune of Rs 2.50 million which resulted in less/ non realization of receipts Rs 9.70 million.

(Amount in Rs)

Sr No	Receipts Head	Budget	Receipts	Short/Less
01	Fee for fair	100,000	0	100,000
02	Machinery charges	100,000	34,400	65,600
03	NOC Fee	1,000,000	685,080	314,920
04	Sales of stores	100,000	500	99,500
05	Sales of stock	100,000	0	100,000
06	Sales of trees/plants	100,000	0	100,000
07	Other misc. income	700,000	354,046	345,954
08	Commercialization fee	10,000,000	1,424,880	8,575,120
	Total	<b>12,200,000</b>	<b>2,498,906</b>	<b>9,701,094</b>

Audit holds that due to weak financial mismanagement, receipt targets were not achieved which resulted in shortfall of revenue amounting to Rs 9.70 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 fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.2]

### **1.2.3.9 Un-authorized / illegal collection of building fee without approval of building plans –Rs 4.50 million**

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

100 (Hundred) numbers of buildings plans had not been approved by TMA Jhelum during 2015-16, but department un-authorizedly collected the building fee (Residential/Commercial) without approval of plans amounting to Rs.4.50 million resulted in un-authorized /illegal collection of building fee as detailed below.

<b>Sr. No</b>	<b>Description</b>	<b>Nos of Building Plans</b>	<b>Amount (Rs)</b>
1	Residential	92	1,105,753
2	Commercial	08	3,392,213
<b>Total</b>		<b>100</b>	<b>4,497,966</b>

Audit holds that due to weak managerial controls, the building plans were not approved even after collection of fee.

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.20]

### **1.2.3.10 Loss due to self collection - Rs 1.83 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 Jhelum did not auction wagon stand during 2015-16 and amount collected through self collection was Rs 1,105,020. The same was collected amounting to Rs 2,750,000 in FY 2014-15 and it was required to auction at average value of Rs 2,933,000 during FY 2015-16. Due to self collection, TMA sustained a loss of Rs 1.83 million as detailed below.

(Amount in Rs)

Sr. No	Description	Average collection	Average Collection 03 Years	Self Collection 2015-16	Loss
1	Adda Fee Parking Wagon Stand	2012-13	2,870,000	1,105,020	1,827,980
2	-do-	2013-14	2,380,000		
3	-do-	2014-15	2,750,000		
<b>Total</b>			<b>8,000,000</b>		
<b>Average</b>			<b>2,933,000</b>		<b>1,827,980</b>

Audit holds that due to lack of competition and transparency, Government had to sustain loss on account of less 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 of person at fault for loss to TMA under intimation to Audit.

[AIR Para No.17]

#### **1.2.3.11 Non verification of deposits of rent of stall - Rs 1.32 million**

According to Bye-laws Rule No.6 of Arazi kraedari for Model Bazar Machine Mohallah of TMA Jhelum, 24 Front Stall shall be rent out at

Rs 4,000 per stall, back side stall shall be rent out at Rs 3,000 per stall and after one year it will be auctioned.

TMA Jhelum collected Rs 1.32 million on account of rent of stalls during 2015-16 but deposit of amount in TMA account was not reconciled with the bank as well as cashier. This resulted in non verification of Rs 1.32 million.

Audit holds that due to weak internal controls, the receipts were not reconciled with bank to remove discrepancies resulting in un-authentic records.

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 verification besides fixing of responsibility against person(s) at fault under intimation to audit.

[AIR Para No.15]

#### **1.2.3.12 Unlawful Transfer of Local Fund-Rs 2.54 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 Jhelum transferred an amount of Rs 2.54 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.6]

### **1.3 TEHSIL MUNICIPAL ADMINISTRATION DINA**

## **1.3.1 Irregularity and Non-compliance**

### **1.3.1.1 Irregular budget estimate – Rs 203.18 million**

According to rule 13(i) of The Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003 “The Collecting Officers shall while preparing their estimates of receipts are prepared diligently and accurately”

Scrutiny of annual budget of Tehsil Municipal Administration Dina for the year 2015-16, revealed following omissions:

- i. The budget estimate 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 2015-16 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.

During the 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 year 2015-16. The actual income received during the year 2015-16 indicated that target fixed in the following heads in the budget of the concerned year was not achieved. The actual income received under these heads during the year 2015-16 was less than actual budget targets.

Budget estimates were not realistic, expenditure amounting to Rs 83,408,457 was shown as ADP but scrutiny of annual accounts revealed that ADP schemes were not approved with annual budget 2015-16. Annual accounts showed Nil ADP against the expenditure of Rs 83,408,457 and revised budget statement 2015-16 was not produced (Detail is given at **Annex-G**)

Audit holds that non-compliance of budget rules resulted in defective budgeting and 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 regularization and that matter may be probed besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.13]

### **1.3.1.2 Non-earmarking in the budget and its utilization through citizen community boards – Rs 32.89 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 of F.Y. 2015-16 revealed that TMA Dina did not earmark budget amounting to Rs 32.89 million for execution of development schemes through Citizen Community Boards (CCB) @ 25% of total development budget amounting to Rs 131.57 million in violation of above provision of law as detailed below:

<b>Financial Year</b>	<b>Development Expenditure</b>	<b>25% allocation required</b>
2015-16	131,573,700	32,893,425

Audit is of the view that due to non ear-marking of the CCB budget, development schemes could not be executed with direct public participation.

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 probed besides fixing responsibility for non allocation of funds for CCB schemes of the person(s) at fault under intimation to audit.

[AIR Para No.11]

## **1.3.2. Performance**

### **1.3.2.1 Non-conducting of post completion evaluation of development schemes – Rs 48.77 million**

According to Rule 46 of PDG & TMA Budget rules, 2003 “Post completion evaluation of each development project shall be under taken jointly by the planning officer in collaboration with concerned head of offices and report submitted to council”, Further, 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.

Scrutiny of record of Tehsil Officer (Planning & Coordination) of TMA Dina revealed that during 2015-16, eighty three development schemes costing Rs 48.77 million were declared as completed without conducting Post Completion Evaluation and no report was submitted to Tehsil Council (Administrator) in violation of above Rule. Further, end user certificates were not found on record. TO (Planning & Coordination) had to conduct post completion evaluation to ensure the issuance of completion report of the schemes before release of security deposit as detailed at **Annex-H**.

Audit holds that non issuance of Post Completion Certificate against development schemes may lead to sub-standard 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 against the person(s) at fault under intimation to Audit.

[AIR Para No.12]

### **1.3.2.2 Non-completion of schemes – Rs 13.10 million**

According to the Rule 51(b) of Punjab TMA (Works Rules) 2003, the Tehsil Officer (Infrastructure & Services) and his subordinates shall be responsible for ensuring that all works are executed in accordance with the

specifications in the sanctioned estimates, and the provisions of these rules. According to Para 42 (1) to (3) of PDG and TMA (Budget) Rules, 2003 “development projects shall be completed within the Financial Year”.

TMO Dina executed following schemes were executed during the F.Y. 2015-16 with the tendered amount of Rs 13,100,000 but despite payment of Rs 6,735,160, said schemes were found incomplete as detailed below.

(Amount in Rs)

Sr. No	Name of Project	Total Cost	Expenditure	Status
1	Const/Providing of Filtration plant	1,800,000	1,714,500	Running
2	Const. of Street & Drain Masjid Wali	345,000	254,640	Running
3	Replacement of Old rising main of water supply TMA Dina Phase-III	3,450,000	2,479,584	Running
4	Const. of Mamoment Gate Rohtas G T Road Dina	6,000,000	1,416,591	Running
5	Const of Street & drain Gura Jattan	200,000	199,800	Running
6	Const of Street & drain Dera mian Irfan Mufiian	500,000	0	Running
7	Const of roof of christen Community Center Barooti Mangla	805,000	670,045	Running
	<b>Total</b>	<b>13,100,000</b>	<b>6,735,160</b>	

Audit holds that due to weak controls, works remained incomplete resulting in blockage of Government resources.

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 expediting completion of schemes besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.3]

### **1.3.3 Internal Controls Weaknesses**

#### **1.3.3.1 Non-reconciliation of receipts and expenditure – Rs 250.53 million**

As laid down under Rule 67(1) and under Rule 78(1) of PDG & TMA, Budget Rules 2003, the receipt side of the Cash Book was required to be compared with Schedule of Payments obtained from AG Punjab and results of comparison should be recorded under dated initial of the DDO.

TMA Dina collected the receipt on account of tax on transfer of 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 amounting to Rs 119,639,700 were not reconciled with Accounts Officer and other concerning Offices i.e Revenue Department. Further expenditure of Rs 120,893,028 was also not got reconciled and Bank statements were not found on record, due to which audit could not verify the collected receipts and expenditure incurred amounting to Rs 250,532,728 as detailed below:

<b>Financial Year</b>	<b>Expenditure</b>	<b>Receipts</b>
2015-16	130,893,028	119,639,700

Audit holds that due to weak internal controls, the receipts and expenditure were not reconciled to remove discrepancies resulting in unauthentic records.

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.9]



### **1.3.3.2 Unmatched departmental figures with annual account - Rs 55.09 million**

According to Rule 67(2) of the PDG & TMA (Budget) Rules 2003, the DDO shall reconcile the expenditure with Accounts Officer by 10<sup>th</sup> of every following month for the previous month.

Scrutiny of the accounts of TMA Dina revealed that receipt figures provided by the branches of TMA were not matched with the figures incorporated in Annual Accounts 2015-16 compiled by the Tehsil Accounts Officer. This resulted in difference of Rs 55.09 million as detailed given at **Annex-I**.

Audit holds that due to weak internal controls, the receipts were not reconciled with TAO to remove discrepancies 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 early reconciliation besides fixing responsibility against person(s) at fault under intimation to audit.

[AIR Para No.6]

### **1.3.3.3 Wasteful expenditure – Rs 9.23 million**

According to PLGO 2001 Para 54 (h) functions of TMA, 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) to (3) of PDG and TMA (Budget) Rules, 2003 “development projects shall be completed within the Financial Year”.

Scrutiny of record of TMA Dina revealed that twelve schemes prior to the Financial Year 2015-16 amounting to Rs 9.23 million were not completed during stipulated period. TMA authorities did not make efforts to improve the municipal infrastructure and services despite incurring expenditure of Rs 5.80 million against said schemes as detailed in **Annex-J**.

Audit holds that due to weak managerial controls, development schemes were not completed within same Financial Year and the funds spent wasted away.

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]

#### 1.3.3.4 Non-recovery of receipts – Rs 4.56 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.

TMO Dina realized only Rs 5.17 million against the total budget receipt amounting to Rs 9.73 million on account of various receipts heads. This resulted in less collection and shortfall in revenue of TMA to the tune of Rs 4.56 million as detailed below.

(Amount in Rs)

Sr No	Head	Budgeted Receipt	Actual Receipt	Difference
1	Building Application Fee	2,000,000	1,757,658	242,342
2	Commercialization Fee	2,500,000	758,195	1,741,805
3	License Fee Profession & Trades	375,000	323,300	51,700
4	Copying Fee	100,000	26,070	73,930
5	Fee of Land Used / Rent of Khookhas	130,000	91,600	38,400
6	Latrine Fee	25,000	6,990	18,010
7	Water Rate Current	3,000,000	1,764,755	1,235,245
8	Water Rate Arrears	1,500,000	388,425	1,111,575
9	Fine Composition Fee	20,000	10,100	9,900
10	Road Cut Charges	30,000	25,100	4,900
11	Other Misc. Income	50,000	13,315	36,685
	<b>Total</b>	<b>9,730,000</b>	<b>5,165,508</b>	<b>4,564,492</b>

Audit holds that due to weak internal controls and financial mismanagement, 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 fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.2]

### **1.3.3.5 Non-obtaining of performance security - Rs 4.15 million**

According to Government of Punjab LG&CD Department Notification No.SOR (LG)5-48/2002 dated 05.03.2012, “the contractor shall provide performance security equal to one tenth of the amount of the accepted bid including 2% earnest money, within seven days of the acceptance of the tenders, failing which his tender shall be cancelled and re-invited and earnest money forfeited by the Tehsil Municipal Administration.”

TMO Dina did not obtain performance security against the various works resulting in non-receipt of performing security amounting to Rs 4.15 million in violation of the rules above. Detail is given at **Annex-K**.

Audit holds that due to weak internal controls, performance security was not obtained from the contractors 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 regularization and deposit of performance security besides fixing responsibility of person(s) at fault under intimation to Audit.

[AIR Para No.4]

## **1.4 TEHSIL MUNICIPAL ADMINISTRATION SOHAWA**

## **1.4.1 Irregularity and Non-compliance**

### **1.4.1.1 Non-reconciliation of receipts with bank – Rs 10.70 million**

According to Para 5 of Punjab Local Government Accounts Manual, “the cash balance of the Local Governments should be reconciled by Accounts Officer with the Bank on daily and Monthly Basis”.

TMA Sohawa did not reconcile receipt amounting to Rs 10,696,797 with the Bank during 2015-16. In absence of statutory reconciliation, receipt amounting to Rs 10.697 million of TMA could not be verified as detailed below.

<b>Sr No</b>	<b>Name of items</b>	<b>Amount (Rs)</b>
01	TTIP	6,654,225
02	Advertisement fee	1,357,800
03	Slaughter house	98,580
04	Adda parking fee Domeli	303,800
05	Adda parking fee Sohawa	943,448
06	Latrine fee	520,000
07	Rent of shops/khokha	818,944
	<b>Total</b>	<b>10,696,797</b>

Audit holds that due to poor internal control and financial mismanagement, reconciliation 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 Inquiry and fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.05]

### **1.4.1.2 Non-realization of water rate charges – Rs 4.42 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 Sohawa realized only amount of Rs 968,340 against the total recoverable amount of Rs5,389,440 on account of current water rate charges. This resulted in less recovery of Rs 4,421,100 against the water charges up to 30.06.2016 as detailed below.

(Amount in Rs)

Description	Recoverable	Recovered	Outstanding
Water Rate arrear upto 6/2015	3,819,040	531,660	3,287,380
Water rate current demand 2015-16	1,570,400	436,680	1,133,720
<b>Total</b>	<b>5,389,440</b>	<b>968,340</b>	<b>4,421,100</b>

Audit holds that due to weak internal control and financial mismanagement, the amount of water charges was not 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 recovery besides fixing responsibility for lapses and negligence against the person(s) at fault.

[AIR Para No.6]

#### **1.4.1.3 Irregular collection due to non auction of collection rights - Rs 1.61 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.

TMA Sohawa realized income of Rs 1,609,830 from the following heads on self-collection basis for the period from 7/2013 to 6/2016 instead of auctioning of collection rights of said contracts which was against the rules as detailed below.

(Amount in Rs)

Name of contract not auctioned	Financial Year	Departmental Recovery
General Bus Stand Fee Domeli	2013-14	179,040
Latrines	2013-14	297,380
General Bus Stand Fee Domeli	2014-15	195,360
Latrines	2014-15	413,250
Latrines	2015-16	524,800
<b>Total</b>		<b>1,609,830</b>

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 that matter may be probed besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.3]

#### 1.4.1.4 Irregular execution of scheme - Rs 1.15 million

Para 2.10 of PFR volume-I laid down that Government money should be incurred in most economical way as a man of ordinary prudence may incur from his own pocket and not more than occasion demand.

TMO Sohawa incurred an expenditure amounting to Rs 1,150,000 during 2015-16 on the execution of scheme “Construction of boundary wall Park Old pump Sohawa”. As per record the scheme was approved for Rs 1,000,000 but afterwards the technical sanction was revised to Rs 1,150,000 due to change in item “Pacca Brick work in ground floor, cement, sand mortar with ratio 1:5” without getting revised administrative approval from TDC. Without revision of administrative approval the execution of scheme and expenditure was considered as irregular and unauthorized.

Amount in

Rs

ADP	Name of Scheme	Estimate	Total Revised	Amount
2015-16 Admin Approval No.TMA/S341/129 dated 2610-2015	Const. of boundry wall Park Old PSO Pump GT Road Sohawa Phase-I	1,000,000	15%	1,150,000

Audit is of the view that due to weak managerial discipline, work was executed without revised administrative approval from TDC.

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

[AIR Para No.13]



## **1.4.2 Performance**

### **1.4.2.1 Irregular payment due to non completion of scheme within same year -Rs 7.40 million**

According to PLGO 2001 Para 54 (h) functions of TMA, 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 (1-3) of PDG and TMA (Budget) Rules, 2003, “development projects shall be completed within the Financial Year”.

TMO Sohawa awarded the different schemes worth Rs 7.40 million during 2013-16 with a completion period of 2 or 3 months. But the schemes were not completed during the same Financial Year which was against the above mentioned criteria as detailed in **Annex-L**.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 7.40 million was paid 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 responsibility against the person(s) at fault and early submission of Completion reports under intimation to Audit.

[AIR Para No.12]

### **1.4.3 Internal Controls Weaknesses**

#### **1.4.3.1 Difference due to un-matched departmental figure with annual accounts - Rs 3.43 million**

According to rule 78 of PDG & TMA (Budget) Rules 2003, The Collecting Officer shall reconcile his figures with the record maintained by the Accounts Officer by 10<sup>th</sup> day of the month following the month to which the statement relates.

Receipt figures provided by the following branches of TMA Dina were not matched with the figure incorporated in annual accounts of 2015-16 compiled by the Tehsil Accounts Officer. This resulted in difference of Rs 3,433,370 as detailed below.

<b>Name of items</b>	<b>Annual Accounts figure</b>	<b>Figure on D&amp;C</b>	<b>Difference</b>
TTIP	6,654,225	7,238,345	
Water rate arrear	1,000,000	3,819,040	
Water rate arrear recovery	487140	531,660	
Water rate current	455,790	436,680	
Latrine fee	520,000	524,800	
<b>Total</b>	<b>9,117,155</b>	<b>12,550,525</b>	<b>3,433,370</b>

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

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 of the person(s) at fault besides early reconciliation under intimation to Audit.

[AIR Para No.9]

#### **1.4.3.2 Loss to Government due to non recovery of outstanding rent of shops - Rs 2.10 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.

TMA Sohawa did not recover a sum of Rs 2,100,895 during 2015-16 on account of rent for following shops up to 06/2016. Detail is as under:

Name of bazaar	No of Shops	Rate per month	Outstanding from 1/2015 to 6/2016 (18 months) of one shop	Outstanding Amount up to 6/2015
Ramzan Bazar	Khokha # 1 to 33			1,328,335
Bohar bazaar	58	740	13320	772,560
Sahulat bazaar	No rent was collected from allottee due to court case since 7/2015			0
<b>Total</b>				<b>2,100,895</b>

Audit holds that due to weak internal controls, the amount of rent of shops was not recovered. Resultantly, Government sustained loss of Rs 2.10 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 recovery besides fixing responsibility of person(s) for lapses and negligence under intimation to audit.

[AIR Para No.14]

#### **1.4.3.3 Loss to Government due to non collection of outstanding tax on transfer of immoveable property - Rs 2.09 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.

TMA Sohawa did not recover an amount of Rs 2,094,795 during 2015-16. It was noticed that amount was outstanding on account of TTIP fee up to 06/2016. Scrutiny of record revealed an order was passed by the Administrator to reconcile the TTIP fee with the record of Tehsildar. However, it was observed that most of the mutation cases and registries were found without TMA fee. On calculation, this fee was about Rs 2,094,795. But, the department was failed to recover this outstanding fee to date as detailed below.

<b>Sr. No</b>	<b>Description</b>	<b>Amount (Rs)</b>
1	Outstanding amount of mutation cases	1,880,170
2	Outstanding amount of Registries	214,625
	<b>Total</b>	<b>2,094,795</b>

Audit holds that due to weak internal controls, the outstanding amount of TTIP fee was not recovered. Resultantly, Government treasury sustained a loss of Rs 2.09 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 recovery besides fixing responsibility of person(s) for lapses and negligence under intimation to audit.

[AIR Para No.15]

## **1.5 TEHSIL MUNICIPAL ADMINISTRATION PIND DADAN KHAN**

## 1.5.1 Irregularity and Non-compliance

### 1.5.1.1 Irregular payment without cubic test – Rs 7.22 million

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

TMA PD Khan paid Rs 7,218,622 on the execution of following schemes during 2013-16. It was revealed that the maximum cost of schemes was paid 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, as detailed below.

Sr. No	Name of scheme	Cost of scheme	Cost of PCC (1:2:4)
1	Construction of PCC Road from Kotli To Kot Umar Tehsil PD Khan	4.50	3,440,090
2	Construction of PCC Link Road Adda peer Chak to Madrasa Peer Chak	3.50	2,376,950
3	Construction of street near sabzi mandi	1.00	682,063
4	M/s Rashid Enterprises	1.00	719,519
<b>Total</b>			<b>7,218,622</b>

Audit holds that due to poor internal control and financial mismanagement, irregular payment was made without Cubic Test, resulting in possibility of sub-standard 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 Inquiry and fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.2]

## **1.5.2 Performance**

### **1.5.2.1 Irregular payment due to non completion of scheme within same year – Rs 6.78 million.**

According to the Rule 51(b) of Punjab TMA (Works Rules) 2003, the Tehsil Officer (Infrastructure & Services) and his subordinates shall be responsible for ensuring that all works are executed in accordance with the specifications in the sanctioned estimates within the same Financial Year.

TMO PD Khan awarded the following works costing Rs 6.78 million during 2013-16 with a completion period of 2 or 3 months. The schemes were not completed during the same Financial Year which was against the above mentioned criteria as detailed in **Annex-M**. Moreover, completion certificate was also not on record.

Audit holds that due to poor internal controls and mismanagement, amount of Rs 6.78 million was paid irregularly without completion of schemes in same 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 of the person(s) at fault and early submission of Completion reports under intimation to Audit.

[AIR Para No.8]

### **1.5.3 Internal Controls Weaknesses**

#### **1.5.3.1 Non-reconciliation of receipt with bank – Rs 18.29 million**

According to Para 5 of Local Government Accounts Manual, the cash balance of each local Government should be reconciled by Accounts Officer with the Bank on daily and Monthly basis.

TMO PD Khan did not reconcile receipt amounting to Rs 18,293,057 with the Bank during 2015-16. In absence of statutory reconciliation, receipt amounting to Rs 18.29 million of TMA could not be verified as detailed below.

(Amount in Rs)

<b>Sr No</b>	<b>Name of items</b>	<b>Amount (Rs)</b>
01	Slaughter house PD Khan	219,411
02	Rickshaw Fee	300,118
03	Slaughter house fee khewra	218,958
04	GB stand Lillah	459,890
05	Building Fee	1,304,007
06	License fee PDK	129,650
07	Licence fee Rural Area	160,783
08	License fee khewra	583,507
09	TIP Tax	14,916,733
	<b>Total</b>	<b>18,293,057</b>

Audit holds that due to poor internal control and financial mismanagement, reconciliation of receipts 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 Inquiry and fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.3]

#### **1.5.3.2 Irregular collection due to non auction of collection rights- Rs 5.51 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.

TMA PD Khan realized income from the various heads amounting to Rs 5,507,100 on self-collection basis for the period from 7/2013 to 6/2016 instead of auction of collection rights of said contracts against the auction Rules 2003, as detailed below.

(Rs in million)

Sr No	Name of contract not auctioned	Financial Year	Departmental Recovery
01	Add Fee PD Khan	2013-14	1,590,117
02	Slaughter house Fee khewra	2013-14	99,634
03	Slaughter house PD khan	2014-15	152,872
04	Rickshaw Fee Khewra	2014-15	410,800
05	Adda Parking Fee PD khan	2014-15	2,437,097
06	Adda fee lillah town	2015-16	667,540
07	Slaughter House Fee PD khan	2015-16	149,040
	<b>Total</b>		<b>5,507,100</b>

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 regularization besides Inquiry to fix responsibility of the person(s) at fault under intimation to Audit

[AIR Para No.01]

### **1.5.3.3 Non-realization of water rate charges – Rs 2.95 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 PD Khan realized only amount of Rs 10,089,484 against the total recoverable amount of Rs 13,034,712 on account of arrears and

current water rate charges. This resulted in less recovery of Rs 2,945,228 against the water charges up to 30.06.2016, as detailed below:

(Amount in Rs)

<b>Description</b>	<b>Recoverable</b>	<b>Recovered</b>	<b>Outstanding</b>
Water Rate arrear upto 6/2015	5,001,712	4,002,870	
Water rate current demand 2015-16	8,033,000	6,086,614	
<b>Total</b>	<b>13,034,712</b>	<b>10,089,484</b>	<b>2,945,228</b>

Audit holds that due to poor internal control and financial mismanagement, the amount of water charges was not collected. This resulted 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 recovery besides fixing responsibility for lapses and negligence of the person(s) at fault.

[AIR Para No.4]

#### **1.5.3.4 Un-authentic receipt due to non-conducting of survey-Rs 1.76 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 T.M.A and maintain a complete record on “form T.L.10” as appended to these bylaws.

TMO PD Khan collected amount of Rs 1,758,315 on account of license fee during the years 2013-16. However, scrutiny of record revealed that neither any survey was conducted by the TO(R) nor any other data of vendors was collected by the TMA. Therefore, the receipt collected by TO (R) was un-authentic and might be a loss to treasury due to non-recovery of license fee from all vendors under jurisdiction of TMA as detailed below.

(Amount in Rs)

Sr No	Financial Year	Name of Contract	Collected fee
01	2015-16	License Fee PD khan	129,650
02		License Rural area	160,783
03		License Fee Khewra	583,507
04	2014-15	License Fee PD khan	249,155
05		License Rural area	291,025
06		License Fee Khewra	161,920
07	2013-14	License Fee PD khan	47,190
08		License Rural area	93,535
09		License Fee Khewra	41,550
		<b>Total</b>	<b>1,758,315</b>

Audit is of the view that due to poor managerial controls, survey of markets could not be carried out 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 conducting of survey besides fixing responsibility of persons at fault under intimation to Audit.

[AIR Para No.9]

#### **1.5.3.5 Un-matched departmental figure with annual accounts - Rs 1.48 million.**

According to Rule 78(1) & (2) of TMA (Budget) Rules, 2003, the Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10<sup>th</sup> day of the month following the month to which the statement relates. In order to enable the Head of Offices concerned to verify whether the amounts shown as realized in the statements have actually been realized and credited to the proper head of account, the Accounts Officer concerned shall provide the Head of Offices with statements confirming the actual amounts credited under the relevant receipt heads.

Scrutiny of the accounts of TMA PD Khan revealed that receipt figures provided by the branches did not match with the figures incorporated in annual accounts 2015-16 compiled by the Tehsil Accounts Officer. This resulted in difference of Rs 1,482,897 as detailed below.

(Amount in Rs)

Name of items	Amount mentioned on Annual Accounts	D&C Figure	Difference
TTIP	14,916,733	13,266,824	
Rent of shop khewra	2,569,807	2,736,819	
<b>Total</b>	<b>17,486,540</b>	<b>16,003,643</b>	<b>1,482,897</b>

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 of the person(s) at fault besides early reconciliation under intimation to Audit.

[AIR Para No.13]

#### **1.5.3.6 Unlawful Transfer of Local Fund-Rs 2.39 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 PD Khan transferred an amount of Rs 2.39 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.5]

# **Annexure**

**Annex-A**  
**Part-I**

**Current Audit Year 2016-17**

**Memorandum for Departmental Accounts Committee (MFDAC)**

(Rs in million)

Sr. No	Name of TMA	Description of Para	Nature of Irregularity	Amount
1.		Un- justified Govt. Receipt Due to No Conduct of Survey of Manufacturer, Vendor and Trader.	..do...	0.23
2.		Non verification of deposit of GST	Internal control weaknesses	0.14
3.		Irregular expenditure on account of POL	Irregularity & Non compliance	0.29
4.		Difference in Bank and Deposit Challan in TTIP	Internal control weaknesses	0.07
5.		Loss to Local Govt. due to non auction of TMA Canteen	..do..	0
6.		Non-Performance of Regulation Wing	Performance	0.70
7.		Likely misappropriation due to difference in annual account	Mis appropriation	3.34
8.	TMA	Unlawful Transfer of Local Fund	Internal control weaknesses	0.65
9.	Dina	Non deduction of Shrinkages	.,do..	0.02
10.		Less Valuation of Old Material	..do..	0.01
11.		Non-accountal Of Stock	Internal control weaknesses	0.60
12.	TMA PD Khan	Non-Imposition of penalty due to Delay in Completion of Work	..do..	0.16
13.		Loss To Government due To Closed Shops	..do..	0.04
14.		Loss To Government	..do..	0.04
15.		Non-Deposit of GST	..do..	0.06
16.		Less-Deposit of Income Tax	Internal control weaknesses	0.25
17.		Loss To Government Due To Closed Shops	..do..	0.24
18.	TMA Sohawa	Irregular Transfer Of Funds To PLGB-	Irregularity & Non compliance	0.66
19.		Non Obtaining Of Additional Performance Security	Internal control weaknesses	0.43
20.		Non-Compliance Of Policy For Installation of BTS Towers	..do..	0

**Part-II**

**Memorandum for Departmental Accounts Committee (MFDAC)  
Paras Pertaining to Previous Audit Year 2015-16**

(Rs in million)

Sr. No	Name of TMA	Description of Para	Nature of Irregularity	Amount
1		Non Production of record	Non-Production	<b>26.00</b>
2	TMA	Misappropriation on account of POL	Misappropriation	0.09
3	Jhelum	Misappropriation on account of purchase of chairs	Misappropriation	0.02
4		Misappropriation on account of engine of vehicle	Misappropriation	0.10
5		Un-justified Consumption of POL	Non compliance of Rule	0.19
6		Overpayment due to rich specifications	DO	0.16
7		Over payment on Account of Beautification of Shandar Chowk	DO	0.24
8		Non-issuance of Fitness Certificates and non imposing penalty thereof	DO	0.05
9		Unjustified use of POL	DO	0.08
10		Overpayment due to incorrect application of rate	DO	0.09
11		Non recovery of advertising fee from the defaulter Contractors	Poor performance	0.19
12		Non-cancellation of license and penalty thereof	DO	0.20
13		Non-compliance of Policy for installation of BTS Towers	DO	0
14		Less receipt of rent of stall	DO	0.31
15		Irregular transfer of funds to PLGB	Irregularity	1.97
16	TMA Dina	Over payment due to Rich Specification	Non compliance of Rule	0.22
17		Overpayment due to Applying Rich Specification	DO	0.03
18		Non recovery of TTIP	DO	0.19
19		Non-recovery of Overpayment on account of non deduction of drainage from earth work	DO	0.02
20		Non-recovery of cost of old material	DO	0.03
21		Non deduction of 10% of shrinkage charges	DO	0.04
22		Difference in summary and detail head of annual account	DO	0.69
23		Irregular transfer of funds to PLGB	Irregularity	2.34

**TMA of District Jhelum**  
**Budget and Expenditure Statement for Financial Years 2015-16**  
(Amount in Rs)

Head	Budget	Expenditure	Excess / Savings	%age
<b>1. TMA, Jhelum</b>				
<b>Financial Year 2015-16</b>				
Salary	119,140,000	118,561,047	578,953	0.49%
Non Salary	83,786,876	69,047,917	14,738,959	21.35%
Development	56,178,000	41,317,772	14,860,228	35.97%
<b>Total</b>	<b>259,104,876</b>	<b>228,926,736</b>	<b>30,178,140</b>	<b>13.18%</b>
<b>Head</b>	<b>Budgeted</b>	<b>Achieved</b>		
Revenue	250,559,000	237,409,129	13,149,871	5.54%
<b>Total</b>				
<b>2. TMA, Pind Dadan Khan</b>				
<b>Financial Year 2015-16</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	53,007,320	42,781,297	10,226,023	23.90%
Non Salary	29,436,835	26,409,968	3,026,867	11.46%
Development	29,341,000	21,537,601	7,803,399	36.23%
<b>Total</b>	<b>111,785,155</b>	<b>90,728,866</b>	<b>21,056,289</b>	<b>23.21%</b>
<b>Head</b>	<b>Budgeted</b>	<b>Achieved</b>		
Revenue	<b>102,694,500</b>	<b>75,650,681</b>		
<b>3. TMA, Dina</b>				
<b>Financial Year 2015-16</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	40,780,000	26,793,167	13,986,833	52.20%
Non Salary	31,502,500	20,691,404	10,811,096	52.25%
Development	83,408,457	83,408,457	0	0.00%
<b>Total</b>	<b>155,690,957</b>	<b>130,893,028</b>	<b>24,797,929</b>	<b>18.95%</b>
<b>Head</b>	<b>Budgeted</b>	<b>Achieved</b>		
Revenue	<b>48,418,239</b>	<b>55,156,776</b>	<b>-6,738,537</b>	<b>-12.22%</b>
<b>4. TMA, Sohawa</b>				
<b>Financial Year 2015-16</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	26,464,000	25,191,032	1,272,968	5.05%
Non Salary	19,924,300	8,628,509	11,295,791	130.91%
Development	19,551,785	12,146,070	7,405,715	60.97%
<b>Total</b>	<b>65,940,085</b>	<b>45,965,611</b>	<b>19,974,474</b>	<b>43.46%</b>
<b>Head</b>	<b>Budget</b>	<b>Achieved</b>		
Revenue	<b>50,793,000</b>	<b>41,855,078</b>	<b>8,937,922</b>	<b>21.35%</b>
<b>Total</b>				



**Annex-C**  
Para 1.2.1.1

(Amount in Rs)

Sr. No	Date	Name of Scheme	Cost
1	03.07.15	Const. of drain/pully rasheed abad street, malik rasheed zaman wali	50,000
2	-do-	P/L of sewerage pipe lines street No.01, professor saleem wali street mohallah shah pur dial town Jhelum	623,000
3	-do-	Const. of PCC street naqeeb shah wali mohallah baba Mehdi shah	584,000
4	-do-	PCC Road Kotla Faqir	2,000,000
5	-do-	Const. of PCC street/ drain rasheed abad/ mirza abad	500,000
6	-do-	Const. of street/ drain ilyas street	500,000
7	-do-	Const. of PCC street union council to chotala	2,500,000
8	-do-	Const. of PCC street & drain rasheed to khan liamat office mohallah	1,000,000
9	-do-	Const. of pcc street drain rathian	300,000
10	-do-	Const. / repair of road tehsil mughian	700,000
11	-do-	Const. of culvert/ cause way village mota jehangir	4,000,000
12	-do-	Const. of 02 numbers of streets rohtas road mohallah	500,000
13	-do-	Cot. Of boundary wall pond chak hafizan & cleaning of pond UC Bokenns	600,000
14	-do-	Const. of PCC street /drain quaid abad kala gujran	500,000
15	-do-	Const. of PCC street/ Drain village sheikhan Qureshian	400,000
16	-do-	Const. of Bath rooms and kitchen residences near jadda	150,000
17	-do-	P/L water Supply Pipe Line Jinaz Gah Road Jhelum	80,000
18	-do-	Const. of Sabzi Mandi PCC Road	3,200,000
<b>Total</b>			<b>18,187,000</b>

**Annex-D**  
Para 1.2.1.9

(Amount in Rs)

Sr No	Bill No	Name of Suppliers	Description	Total
01	3307/11.05.16	New Sethi's Tyre	New Tyres	174,460
02	3310/11.05.16	-do-	-do-	174,460
03	3309/11.05.16	-do-	-do-	174,460
04	3308/11.05.16	-do-	-do-	174,460
05	3301/11.05.16	-do-	-do-	104,280
06	3302/11.05.16	-do-	-do-	182,190
07	15.11.15	Mughal Engg	Tractor No.1359	6,390
08	15.11.15	-do-		13,947
09	15.11.15	-do-	9247	22,028
10	13.01.16	-do-	No-6528	15,507
11	29.01.16	-do-	No-JMC-2675	23,542

Sr No	Bill No	Name of Suppliers	Description	Total
12	26.02.16		JMC-718	73,935
13	21.04.16		JMD-1359	77,985
	<b>Total</b>			<b>1,217,644</b>

**Annex-E**  
**Para 1.2.2.2**

(Amount in Rs)

Sr. No	Name	Monthly Rent	Due for 2015-16	Recovery	Outstanding upto 30.06.2016
1	Muhammad Afzal	1,448	17,376		192,224
2	Hassan Jan	1,341	16,092	0	191,226
3	Malik Faqeer	1,341	16,092	0	17
4	Muhammad nazir	1,341	16,092	0	192,225
5	Umar draz	1,341	16,092	0	191,177
6	Faqeer Muhammad	1,341	16,092	0	191,146
7	Abdul rasheed	1,341	16,092	0	190,675
8	Noor deen	1,341	16,092	0	190,693
9	Bashir ahmed	1,341	16,092	0	190,693
10	Abdul azeez	1,341	16,092	0	191,476
11	Farman ali	1,341	16,092	0	191,477
12	Aftab alam	1,341	16,092	0	191,144
13	Ghulam nabi	1,341	16,092	0	191,298
14	Abdul rasheed	1,341	16,092	0	191,298
15	Hassan wali	1,341	16,092	0	191,379
16	Abdul rehman	1,341	16,092	0	191,379
17	Muhammad latif	1,341	16,092	0	191,482
<b>Total</b>					<b>3,253,489</b>

**Annex-F**  
**Para-1.2.3.6**

(Amount in Rs)

Sr. No	Name of Tenant	Monthly Rent	Due	Recovered	Outstanding
1	Khalid Mehmood	13,378	152,017	138,639	13,378
2.	Raja Khalique	13,177	149,738	123,388	26,350
3.	Nadeem Asghar	13,044	148,226	148,226	0
4.	Tariq Masood	13,244	150,500	110,768	39,732
5.	Tariq Masood	6,057	68,827	50,656	18,171
6.	Nadeem Asghar	6,123	69,577	69,577	-
7.	Awais Khalid	5,506	65,070	54,054	11,012
8.	M.Tariq	6,177	70,190	64,013	6,177
9.	Sh. M. Younis	6,217	70,642	39,557	31,085

Sr. No	Name of Tenant	Monthly Rent	Due	Recovered	Outstanding
10.	Fahad Hassan Khan	6,256	71,099	34,122	36,967
11.	Malik Sohail	5,964	67,767	55,839	11,928
12.	M.Saleem	5,924	67,315	61,391	5,924
13.	M.Akmal	6,256	71,089	64,833	6,256
14.	M.Akmal	6,284	71,404	65,120	6,284
15.	Khurram Shahzad	6,190	70,339	57,959	12,380
16.	Malik Sohail	6,031	69,029	56,557	12,472
17.	Nadeem Akhtar	6,070	68,976	56,836	12,140
18.	M.Tufail	6,177	70,190	62,889	7,301
19.	Farrukhar Ul Haq	6,031	68,529	56,467	12,062
20.	Shahihard Jalil	8,453	96,056	79,147	16,906
21.	Nadeem asghar	18,876	223,080	223,080	-
22.	Muhammad usman	12,826	151,580	138,754	12,826
23.	Khuram shehzad	8,918	101,339	90,799	10,540
24.	Asim iqbal	9,015	106,540	88,510	18,030
25.	Shehzad khuram	8,168	96,530	89,619	8,911
26.	Syed ali saad	8,386	95,291	69,370	25,921
27.	Muhammad nadeem ashraf	8,773	103,680	121,226	17,546
28.	Sharief ahmed	13,325	155,052	129,614	25,438
29.	Inam ul haq	8,228	97,240	56,100	41,140
30.	Shehzad rasheed	8,228	97,240	89,042	8,228
31.	Aman ul haq	8,253	90,779	85,526	8,253
32.	Muhammad zia kiyani	8,519	96,803	79,765	17,038
33.	Muhammad yousaf dar	8,349	98,670	81,972	16,698
34.	Asjid Tahir	8,586	97,565	46,830	50,735
35.	Sh.Ejaz	9,079	105,644	79,233	2,411
36.	Sh.Sajid Sohail	8,228	97,240	80,784	16,456
37.	Ghulam Hssan	8,120	92,267	49,787	32,480
38.	Abdul Islam	8,168	96,530	72,077	24,453
39.	M.Rafi	8,120	92,267	51,667	40,600
40.	Tariq Ahmed	7,986	94,380	69,696	24,684
41.	M.Abdullah	8,228	97,240	80,036	17,204
42.	M. Shakeel	8,083	95,526	95,526	-
43.	M. Hashim	8,011	94,674	78,852	16,022
44.	M. Sarwar	8,228	97,240	56,100	41,140
45.	M.Boota	8,265	97,806	89,345	8,461
46.	M.Aejan	8,204	96,956	63,394	33,562
47.	M.Hanif	8,228	97,240	80,784	16,456
48.	M.Naeem	8,120	92,267	75,288	16,979
49.	M.Zaman	8,168	96,530	72,026	24,504
50.	M.Usman	8,107	95,810	71,489	24,321
51.	Basharat Ali	8,386	95,291	95,291	-
52.	Sagheer Ahmed	15,730	185,900	170,170	15,730
53.	M.Saddique	10,043	118,690	98,587	20,103
54.	M.Attique	9,922	117,260	97,416	19,844
55.	Fazal Mahmood	10,043	118,690	118,690	-
56.	Adeel Arfan	8,591	101,530	84,346	17,184
57.	M.Ayub	10,164	122,720	99,742	20,328
58.	M.Sajjad	3,025	35,750	17,600	18,150
59.	M.Sajjad	4,235	50,050	11,935	38,115

<b>Sr. No</b>	<b>Name of Tenant</b>	<b>Monthly Rent</b>	<b>Due</b>	<b>Recovered</b>	<b>Outstanding</b>
60.	Fazal Mahmood	3,146	37,180	34,034	3,146
61.	Shoukat Ali	3,207	37,900	25,072	12,828
62.	Shoukat Ali	4,719	55,770	36,894	18,876
63.	Abdul Waheed	3,025	35,750	23,650	12,100
64.	M.Saddique	3,025	35,750	29,700	6,050
65.	Shoukat Ali	4,719	55,770	32,175	23,595
66.	M.Faheem	4,054	47,910	31,694	16,216
67.	M.Javeed	4,350	51,480	42,768	8,712
68.	Abdul Rashid	4,719	55,770	36,894	18,876
69.	Abdul Rashid	3,388	40,040	26,488	13,552
70.	Sagheer Ahmed	3,025	35,750	32,725	3,025
71.	M.Javed	3,388	40,040	33,264	6,776
72.	Shaïd Ullah	3,025	35,750	35,750	-
73.	Shaïd Ullah	3,267	38,610	38,610	-
74.	M.Shafi	3,515	40,900	30,355	10,545
75.	M.Ashfaq	2,796	31,762	31,762	-
76.	M.Akram	14,508	164,863	12,339	43,524
77.	Mehmood Ali	14,508	164,863	174,371	14,508
78.	M.Akbar	14,641	166,375	93,170	73,205
79.	Ijaz Khan	14,641	166,375	122,452	43,923
80.	Ijaz Khan	14,908	169,404	124,680	44,724
81.	Sarfraz Hussain	14,041	170,916	140,834	30,082
82.	Raja Kamran	14,520	171,600	171,600	-
83.	M. Ihsan	15,174	172,428	172,428	-
84.	Zafar Iqbal	14,641	166,375	13,310	153,065
85.	Nadeem Rashid	15,241	173,190	83,130	90,060
86.	Nadeem Rashid	8,386	95,291	45,238	49,553
87.	Sarfraz Hussain	8,252	93,779	77,271	16,508
88.	Sarfraz Hussain	8,453	96,053	79,147	16,906
89.	Ijaz Khan	8,120	92,267	67,903	24,360
90.	Ijaz Khan	8,187	93,029	68,468	24,561
91.	Khalid Javed	7,853	39,238	89,238	-
92.	Mehmood Ali	7,720	87,726	95,446	7,720
93.	Muhmood Ikram	7,787	88,488	9,512	23,361
94.	Arshad Mehmood	3,993	45,375	33,396	11,979
95.	Haider Ali	3,146	37,180	34,034	3,116
96.	M.Imram Khan	3,661	41,601	42,267	666
97.	M. Aftab	4,659	52,940	43,622	9,318
98.	M. Manzoor	4,659	52,940	42,267	-
99.	M.Haris	4,260	57,200	23,232	25,172
100.	Haider Ali	4,840	43,113	52,360	4,840
101.	Iftikhar Ahmed	3,754	28,600	35,405	7,708
102.	Asim Iqbal	2,420	32,180	237,760	4,840
103.	M. Sadiq Baig	2,723	39,327	15,842	16,338
104.	M. Hussain	3,461	42,351	34,606	4,721
105.	Shair Khan	3,727	60,500	34,897	7,454
106.	Kaka Noor Muhammad	5,324	34,320	29,040	31,460
107.	Ishtiq Hussain	2,904	42,351	19,800	14,520
108.	M.Qayyum	3,727	48,620	20,328	22,013
109.	M.Akbar	4,114	26,928	36,278	12,342

Sr. No	Name of Tenant	Monthly Rent	Due	Recovered	Outstanding
110.	Abdul Rehma	2,249	44,460	-	44,460
111.	Habib Ur Rehman	3,706	43,113	44,460	-
112.	Tahir Mehmood	3,794	39,327	31,386	11,727
113.	Taj Din	3,461	65,041	28,944	10,383
114.	Shabir Hussain	5,724	57,476	36,421	28,620
115.	M.Saddique	5,058	57,476	32,186	25,290
116.	Abdul Majeed	5,058	102,846	47,360	10,116
117.	Hammad arshad	9,050	8,066	57,596	45,250
118.	Asif Mehmood	7,055	69,577	44,191	35,275
119.	Asif Mehmood	9,123	42,900	38,962	30,615
120.	Mirza Sultan	3,630	55,214	24,750	18,150
121.	M.Tanveer	4,859	55,214	26,502	28,712
122.	Tanveer Saleemi	4,792	54,452	26,136	28,316
123.	M.Yameen	977	11,724	-	11,724
124.	Hamayun Aziz	10,709	126,560	83,724	42,836
125.	Nadeem Sohail	5,990	68,065	50,095	17,970
126.	Mian Muhammad Khalid	10,890	128,700	-	128,700
127.	Raja Nadeem Sohail	3,388	40,040	43,120	3,080
128.	Raja Nadeem Sohail	3,328	39,330	42,413	3,083
129.	Talat Mehmood	2,420	28,600	20,460	8,140
130.	Faisal Mehmood	6,057	68,827	62,770	6,057
131.	M.Saleem	4,840	57,200	24,680	14,520
132.	Arshad Mehmood	3,594	40,839	37,245	3,594
133.	M.Ishaq	3,630	42,900	32,010	10,890
134.	M.Arsalan	3,872	45,760	20,000	25,760
135.	Abdul Shakoor	3,388	40,040	12,936	27,104
136.	Gul Muhammad	3,146	37,180	23,018	14,162
137.	M.AslamKhan	3,207	37,900	12,244	25,656
138.	M.Aslam Khan	3,328	39,330	12,706	26,624
139.	M.Javed Khan	3,388	40,040	40,040	-
140.	Sarfraz Khan	3,389	40,040	12,320	27,720
141.	M.Javed Khan	4,114	48,620	48,620	-
142.	Iftikhar Khan	3,146	37,180	8,000	29,180
143.	Gul Nawaz Khan	3,207	37,900	6,000	31,900
144.	Hafiz Latif Ullah	7,381	87,230	20,801	66,429
145.	M.Akram Qureshi	4,659	55,060	40,659	14,401
146.	M.Akram Qureshi	4,659	55,060	40,659	14,401
147.	Hafiz Lateef Ulla	4,695	55,486	-	55,486
148.	Alaf Ullah	4,423	54,634	26,896	27,738
149.	Alaf Ullah	4,598	54,340	30,514	23,826
150.	M.Afzal Qureshi	5,107	60,354	44,568	15,786
151.	Mehmood Ahmed	4,756	56,206	-	56,206
152.	Mehmood Ahmed	4,780	56,490	-	56,490
153.	Muhammad Afzal	4,961	58,630	-	58,630
154.	Muhammad Sadiq	6,655	78,650	58,660	19,990
155.	Arshad Javed	6,589	76,672	49,717	26,955
156.	Irfan Ahmed	7,454	84,702	85,380	678
157.	Irfan Ahmed	7,122	80,928	81,576	648
158.	Abdul Rashid	6,534	77,220	70,686	6,534
159.	Arshad Mehmood	6,776	80,080	66,528	13,552

<b>Sr. No</b>	<b>Name of Tenant</b>	<b>Monthly Rent</b>	<b>Due</b>	<b>Recovered</b>	<b>Outstanding</b>
160.	Amjad Hussain	6,655	78,650	71,995	6,655
161.	Ijaz Ahmed	6,534	77,220	57,618	19,602
162.	M.Zaheer Dar	6,171	72,930	60,588	12,342
163.	M.Zaheer Dar	5,808	68,640	57,024	11,616
164.	Jhangir Hussain	4,356	514,480	42,768	8,712
165.	Jhangir Hussain	4,296	50,770	42,178	8,592
166.	Jhangir Hussain	5,005	56,875	46,865	10,010
167.	Jhangir Hussain	4,659	52,940	43,622	9,318
168.	Jhangir Hussain	4,961	58,630	48,708	9,922
169.	Bilal Abbas	3,328	39,633	9,681	29,952
170.	Bilal Abbas	4,792	57,068	32,672	24,396
171.	Arshad Javed	4,686	54,528	35,358	19,170
172.	Arshad Javed	2,929	34,080	22,097	11,983
173.	Shabir Ahmed	4,719	55,770	34,894	18,876
174.	Salah Ud Din	4,840	57,200	33,000	24,200
175.	Jhangir Hussain	4,175	49,340	40,990	8,350
176.	Malik Abdul Majid	9,051	102,851	66,418	36,432
177.	M.Zaheer Dar	3,388	40,040	33,264	6,776
178.	M.Zaheer Dar	3,630	42,900	35,640	7,260
179.	M.Tariq	2,541	30,030	22,434	7,596
180.	Ubaid Ullah	5,458	62,017	51,101	10,916
181.	Yaqoob Khan	4,816	56,916	52,100	4,816
182.	M.Imaran	5,191	58,988	18,876	40,112
183.	Syed Altaf Hussain	4,992	56,726	41,750	14,976
184.	Muhammad Azmat	5,058	57,476	47,360	10,116
185.	Shabir Ahmed	5,082	60,060	60,060	-
186.	M. Ijaz	5,203	61,490	61,490	-
187.	Sohaib Younis	4,961	58,630	33,825	24,805
188.	Manzoor Ellahi	4,840	57,200	37,840	19,360
189.	Muhammad Fiaz	5,082	60,060	39,732	20,328
190.	Haji Munawar Hussain	4,114	48,620	-	48,620
191.	Khalid Memood	4,671	55,202	27,176	28,026
192.	Muhammad Anwar Gondal	6,129	70,200	33,426	36,774
193.	Sabir Hussain	7,960	90,452	65,848	2,604
194.	M.Fiaz	5,191	58,988	38,224	20,764
195.	Mian Ashfaq Hussain	5,665	67,980	51,500	1,480
196.	Fateh Muhammad	1,918	21,791	14,119	7,672
197.	Safdar Ali Butt	4,992	56,726	-	56,726
198.	Arif Gul	5,125	58,238	53,113	5,125
199.	Arif Gul	4,992	56,726	51,734	4,992
200.	M.Imran	5,258	59,750	19,120	40,630
201.	Imran Dawood	4,816	56,916	37,652	19,264
202.	Imran Dawood	5,082	60,060	39,732	20,328
203.	Azmat Nawaz Khan	4,608	54,458	36,026	18,432
204.	Azmat Nawaz Khan	4,254	50,274	33,258	17,016
205.	Muhammad Munir	5,711	64,892	11,764	53,128
206.	Muhammad Munir	906	10,291	1,646	8,645
207.	M.Irfan Azam	14,520	171,600	141,240	30,360
208.	Abid Hussain	12,113	137,642	40,000	97,642
209.	Muhammad Amir	18,768	213,267	194,499	18,968

Sr. No	Name of Tenant	Monthly Rent	Due	Recovered	Outstanding
210.	Sh. Imtiaz	15,125	178,750	118,250	60,500
211.	Muhammad Usman Butt	2,288	27,456	24,960	2,496
212.	Naveed Akhtar	2,929	34,080	16,506	17,574
213.	Sajid Mehmood	15,246	180,180	133,182	46,998
214.	Sajid Mehmood	5,929	70,070	51,793	18,277
215.	Muhammad Wazir	5,790	65,798	15,792	50,006
216.	Muhammad Usman Butt	3,718	44,616	37,420	7,196
217.	Muhammad Usman Butt	4,961	58,630	58,630	-
218.	Muhammad Usman Butt	4,719	55,770	55,770	-
219.	Muhammad Usman Butt	4,713	55,698	55,269	429
220.	Muhammad Usman Butt	7,137	84,370	84,361	9
221.	Muhammad Usman Butt	4,780	56,490	56,490	-
222.	Muhammad Usman Butt	13,068	154,440	154,440	-
223.	Muhammad Arif Raja	13,177	153,332	87,447	65,885
224.	M.Rzaq	21,962	263,544	159,825	103,719
225.	Haji Abdul Reham	3,026	35,750	32,734	3,016
226.	M.Razaq	3,461	41,217	40,902	315
227.	Munir Hussain	3,194	38,038	37,790	248
228.	Inam Ellahi	1,997	23,782	24,421	2,361
229.	Abdul Rashid	1,997	23,782	23,781	-
230.	Haris Ali	1,997	23,782	5,445	18,337
231.	Sarfraz Ahmed	1,997	23,600	19,424	4,176
232.	Zulfiqar Ali	992	11,634	8,658	2,976
233.	M.Afzal	4,719	55,730	55,770	-
234.	Raheel Ahmed	3,085	26,460	33,375	3,089
235.	Raja Azhar Iqbal	3,025	35,750	32,680	3,070
236.	M.Awais	3,630	42,900	32,010	10,890
237.	M.Shahzad	3,570	42,190	35,050	7,140
238.	Abdul Aziz	3,509	41,470	41,470	-
239.	Zeshan Ghafoor	3,147	37,480	37,477	297
240.	Khurshid Ahmed	3,515	40,900	33,550	7,350
241.	Khurshid Ahmed	3,808	44,308	36,345	7,963
242.	Shahbaz Ali	3,328	39,330	25,715	13,615
243.	Ghulam Murtaza	11,119	133,428	-	1,145,767
244.	Malik Muhammad Farooq	8,091	97,092	-	405,075
245.	Malik Muhammad Farooq	4,730	56,760	-	354,976
246.	Malik Amir Feroz	4,686	54,528	40,434	14,094
247.	Malik Amir Feroz	5,418	63,044	46,790	16,254
248.	Waheed Akram Meer	11,421	132,896	77,000	55,896
249.	Malik Amir Feroz	9,810	114,152	84,714	29,438
250.	M.Shahbaz	2,542	30,040	27,498	2,532
251.	Malik M.Shabeer	11,446	130,072	119,666	10,406
252.	Sajid Nawaz	3,147	37,190	30,896	6,294
253.	Umar Farooq Sethi	4,840	57,200	23,760	33,440
254.	Imran Raza	2,662	30,250	12,100	18,150
255.	Muhammad Afzal	1,815	21,450	17,655	3,795
256.	Abdul rasheed	3,872	45,760	37,956	7,804
257.	Amir hussain	3,751	44,330	44,330	-
258.	Mian akhtar ali	3,993	47,190	47,190	-
259.	Nasir mehmood	3,812	45,050	4,505	-

<b>Sr. No</b>	<b>Name of Tenant</b>	<b>Monthly Rent</b>	<b>Due</b>	<b>Recovered</b>	<b>Outstanding</b>
260.	Muhammad waseem	4,686	54,528	4,430	9,798
261.	Muhammad rafiq	3,933	46,480	38,734	7,748
262.	Muhammad nadeem khan	3,933	46,480	34,861	11,619
263.	Muhammad arshad	3,812	45,050	29,802	15,248
264.	Abdulah haroon	3,207	37,900	25,072	12,828
265.	Muhammad akram	4,054	47,910	15,478	32,432
266.	Abdul rasheed	3,691	43,620	43,620	-
267.	Muhammad yousaf	3,872	45,760	18,304	27,456
268.	Qamar un nisa	3,872	45,760	22,528	23,232
269.	Muhammad sadiq	4,054	47,910	15,478	32,432
270.	Abdul islam	3,872	45,760	14,784	30,976
271.	Abdul waheed	3,509	41,470	37,303	41,167
272.	Syed fawad ali	4,054	47,910	27,638	20,274
273.	Sh. Muhammad altaf	3,751	44,330	28,644	15,686
274.	Waqar ali	4,114	48,620	23,936	24,684
275.	Muhammad amen	3,993	47,190	-	47,190
276.	Sh. Muhammad idrees	3,872	45,760	-	4,760
277.	M.afzal	1,448	17,376	-	192,224
278.	m.ismail	1,448	17,376	-	187,775
279.	Athar hussain	1,448	17,376	-	189,146
280.	Muhammad aslm	1,448	17,376	-	188,107
281.	Muhammad afzal	1,448	17,376	-	189,791
282.	Muhammad irfa	4,235	50,050	50,050	-
283.	Muhammad irfa	4,114	48,620	48,620	-
284.	Zafar iqbal	4,114	48,620	23,936	24,684
285.	Afzaal ahmed	3,993	47,190	15,246	31,944
286.	Rozi khan	4,296	50,770	42,190	8,580
287.	Riaz ahmed	4,235	50,050	40,425	925
288.	Riaz ahmed	4,296	50,770	41,005	9,765
289.	Muhammad ateeq	3,993	47,190	10,890	36,300
290.	Muhammad kareem	3,872	45,760	45,760	-
291.	Rizwan akhtar	2,929	34,080	34,080	-
292.	Muhammad shafiq	3,076	35,792	17,896	17,896
293.	Saleem parvaiz	3,993	47,190	10,890	36,300
294.	Muhammad shafiq	3,872	45,760	18,656	27,104
295.	Shahzad sheikh	3,993	47,190	35,205	11,985
296.	Tahir iqbal	3,751	44,330	28,494	15,686
297.	Nisar Ali	3,872	45,760	30,272	15,488
298.	Tariq Mehmood	3,933	46,480	34,681	1,799
299.	Nisar Ahmed	4,303	51,116	51,116	-
300.	M.Sharif	4,175	49,340	28,465	20,875
301.	M.Arsalan	3,751	44,330	15,000	29,330
302.	Hassan Jan	1,341	16,092	-	191,226
303.	Malik Faqeer	1,341	16,092	-	192,497
304.	Muhammad Nazir	1,341	16,092	-	192,225
305.	Umar daraz	1,341	16,092	-	191,177
306.	Faqeer Muhammad	1,341	16,092	-	191,146
307.	Abdul rasheed	1,341	16,092	-	190,675
308.	Noor deen	1,341	16,092	-	190,693
309.	Rao talab	1,341	16,092	-	190,693



Sr. No	Name of Tenant	Monthly Rent	Due	Recovered	Outstanding
310.	Bashir ahmed	1,341	16,092	-	191,476
311.	Abdul azeez	1,341	16,092	-	191,477
312.	Farman ali	1,341	16,092	-	191,144
313.	Aftab alam	1,341	16,092	-	191,298
314.	Ghulam nabi	1,341	16,092	-	191,298
315.	Abdul rasheed	1,341	16,092	-	191,379
316.	Hassan wali	1,341	16,092	-	191,379
317.	Abdul rehman	1,341	16,092	-	191,482
318.	Muhammad lateef	1,341	16,092	-	191,482
319.	Kaneez akhtar	3,993	47,190	39,204	7,986
320.	Muhammad waseem	3,872	47,760	34,144	11,616
321.	Muhammad sohail	3,691	43,620	-	43,620
322.	Shokat ali	3,025	35,750	-	35,750
323.	Muhammad nadeem	8,228	97,240	-	97,240
324.	Saleem akhtar	3,993	47,553	-	47,553
325.	Muhammad arshad	2,662	31,460	-	31,460
326.	Naeem akhtar	3,933	46,480	-	4,480
327.	Muhammad ashraf	4,235	50,050	-	50,050
328.	New Jhelum transport	1,377	16,524	-	16,524
329.	Khalil ahmed	3,812	45,050	-	45,050
330.	Naveed iqbals	3,812	45,050	-	45,050
<b>Total</b>		<b>1,853,967</b>	<b>21,918,031</b>	<b>14,956,484</b>	<b>12,238,522</b>

**Annex-G**  
**Para 1.3.1.1**

(Amount in Rs)

Description	DDO	Establishment charges	Contingent Charges	Development Charges	Total
Budget	TMO	2,670,000	1,301,000		3,971,000
Expenditure	TMO	2,600,209	1,026,544		3,626,753
Budget	Town Nazim	255,000	610,000		865,000
Expenditure	Town Nazim	0	286,325		286,325
Budget	Naib Nazim	0	0		0
Expenditure	Naib Nazim	0	0		0
Budget	TO (Finance)	7,500,000	6,535,000		14,035,000
Expenditure	TO (Finance)	7,173,076	4,501,632		11,674,708
Budget	TO	1,215,000	315,000		1,530,000
Expenditure	(Regulation)	1,145,824	40,778		1,186,602
Budget	TO (P&C)	990,000	195,000		1,185,000
Expenditure	TO (P&C)	0	34,353		34,353
Budget	TO (I&S)	28,150,000	22,546,500		50,696,500
Expenditure	TO (I&S)	15,874,058	14,801,772	83,408,457	114,084,287
		<b>67,573,167</b>	<b>52,193,904</b>	<b>83,408,457</b>	<b>203,175,528</b>

**Annex-H**  
**Para 1.3.2.1**

(Amount in Rs)

<b>Sr. No</b>	<b>Name of Project</b>	<b>Total Cost</b>	<b>Expenditure</b>	<b>Completion Date</b>
1	Remaining work Repair. & Rehabilitation of Culvert village Sanatha UC Ladhar	1,560,550	1,554,043	10/21/2015
2	Remaining work of Const. of Road Domeli Station to Jodha culvert Jahliyari Darbar	3,000,000	3,000,000	9/19/2015
4	Construction of Protection wall New Abadi Syed Hussain	2,300,000	1,599,779	
5	Construction of Community Center Al-Kouser Garden TMA Dina	2,875,000	2,863,500	4/2/2016
6	Construction/Repair. of Wall Boundary Sanitation Store	500,000		
8	Repair. of Water Supply Store Near Tanki Mangla Road Dina	575,000	555,636	8/2/2016
9	Construction of Street and Drain Ishrat Wali Sagri	300,000	254,640	3/31/2016
10	Construction of Street and Drain Kund Tasawer Driver Wali	453,100	428,074	2/13/2016
11	Construction of Street and Boring Christian town Pandori	500,000	467,000	2/13/2016
12	Construction of Wall near Slaughter House TMA Dina	600,000	558,182	3/15/2016
13	Repair. of Road in front of TMA Office Dina	100,000	99,100	2/15/2016
14	Const. of Street & Drain Hawaldar Mushtaq/Ch. Ikhlq Wali Naki	200,000	157,987	7/18/2016
15	Const. of Street & Drain Bodla	575,000	568,675	3/13/2016
16	Const. of Street & Drain Dhok Padhal	500,000	396,250	3/28/2016
17	Const. of Street & Drain Dhok Gujral	300,000	273,000	2/12/2016
18	Const. of Street & Drain Khoujki	500,000	464,000	2/3/2016
19	Const. of Street & Drain Natain	500,000	393,750	3/10/2016
20	Const. of Street & Drain Mota Gharbi	300,000	253,941	3/31/2016
21	Const. of Street & Drain Gura Jatan	1,000,000	920,000	2/12/2016
22	Const. of Street & Drain Sohan	1,150,000	1,043,215	4/11/2016
23	Const. of Street & Drain Bharwali Nakoder	400,000	312,000	2/9/2016
24	Const. of Street & Drain Dhamial Pati Teen Pura	500,000	411,839	5/28/2016

<b>Sr. No</b>	<b>Name of Project</b>	<b>Total Cost</b>	<b>Expenditure</b>	<b>Completion Date</b>
25	Const. of Street & Drain Maldeve Muhal	500,000	393,750	3/10/2016
26	Const. of Street & Drain Kanyal Nagyal	575,000	452,813	3/16/2016
27	Const. of Street & Drain Ara Watalian	200,000	169,880	3/14/2016
28	Const. of Street & Drain Khokha	100,000	99,300	2/9/2016
29	Const. of Street & Drain Bhadyar	575,000	515,555	2/20/2016
30	Const. of Street & Drain Sheikhopure Kashmir Hotel	300,000	246,000	3/19/2016
31	Const. of Street & Drain Bara Gran School Wali	1,300,000	1,019,525	6/6/2016
32	Const. of Street & Drain Chak Lodhi	700,000	548,971	5/28/2016
34	Const. of Street & Drain Watalian	500,000	421,500	2/10/2016
35	Const. of Street, Drain & Retaining Wall Nathwala	700,000	570,500	4/14/2016
36	Const. of Boundary Wall Hockey Ground G-T Road Dina	230,000	209,300	3/15/2016
37	Const. of Street & Drain Khalilabad	460,000	395,600	3/21/2016
38	Const. of Street & Drain Iqbal Town Dina	690,000	543,975	3/16/2016
39	Const. of Street & Drain Fouji Wali Iqbal Town Dina	1,200,000	966,000	2/10/2016
40	Const. of Street & Drain Muhallah Azad Shah Dina	1,000,000	879,879	2/3/2016
43	Const. of Street & Drain Hadala	1,000,000	832,000	3/28/2016
44	Const. of Street & Drain Gagar	800,000	752,022	3/15/2016
45	Const. of Street & Drain Natayan	690,000	543,375	3/16/2016
46	Const. of Street & Drain Dadowal	665,000	517,877	4/14/2016
47	Const. of Street & Drain Bohrian (Tariq wali)	600,000	592,483	3/28/2016
48	Const. of Street & Sewerage Ishaq Khokhar wali	287,500	274,076	4/11/2016
49	Const. of Street & Drain Sahoo Chak	600,000	472,500	3/10/2016
50	Const. of Street & Drain Village Rumli	300,000	296,250	3/28/2016
51	Const. of Street & Drain Budhiar	400,000	365,475	3/28/2016
52	Const. of Street & Drain Baba Sher Alam Wali Nakodar	300,000	240,045	3/10/2016
53	Const. of Street & Drain Village Channi Gujran	300,000	285,300	2/2/2016
56	Const. of Street & Drain Village Kharka Syedan	230,000	209,300	4/15/2016

<b>Sr. No</b>	<b>Name of Project</b>	<b>Total Cost</b>	<b>Expenditure</b>	<b>Completion Date</b>
57	Const. of path Dera Tariq Tarar village Baghan	300,000	272,850	3/15/2016
59	Providing of Man Hole Cover R CC Slab	575,000	575,000	6/15/2016
62	Const. of Main Path Janaza gha Jalo Chak	1,150,000	1,148,750	5/9/2016
63	Const. of Street and drain Bora Jangal ch Tasleem akhtar wali	2,875,000	2,866,807	7/23/2016
64	Const of Street & drain Malot	500,000	490,000	9/2/2016
66	Const of street and drain Jalo chack Haji Talib wali	1,725,000	1,725,000	8/20/2016
67	Const of Street & drain Chack akka Ch Fida wali	575,000	575,000	9/16/2016
69	Const of street and drain & Nullah Dhok Tathal	920,000	919,080	11/11/2016
70	Const of Path Janaza Gha Jalo Chak Dina	920,000	896,735	8/20/2016
71	Const of street & drain Nambardar Zar Shah wali Naki	300,000	299,700	8/20/2016
72	Const. of street & drain Nambrdar Akbar wali Badyar	400,000	399,625	7/2/2016
73	Const. of Remening part Railway Road Dina	1,500,000	1,500,000	9/27/2016
74	Const. of street & drain Remening work Madni Masjid wali Dina	235,000	234,542	7/2/2016
75	Const of street and drain Sidiq e Akbar Masjid wali	250,000	250,000	8/24/2016
76	Const of street and drain haji Bashir wali Choar Mughal	600,000	597,974	10/12/2016
77	Const of street and drain Muhallah Kashmirian Dina	100,000	99,600	8/15/2016
78	Const. of street & drain Kayani Street Dina	300,000	300,000	9/20/2016
79	Const of street & drain Dhok Fazal Shah	215,000	214,570	8/18/2016
80	Const of street & drain Iqbal Town Dina	500,000	495,494	8/2/2016
81	Const. of street & drain Ghafoor wali Sanatha	441,000	441,000	7/27/2016
83	Const. of Street & Drain Mian Anser Wali Urban Streets City Dina	500,000	500,000	9/20/2016
	<b>Total</b>	<b>48,772,150</b>	<b>35,172,267</b>	

**Annex-I**  
**Para 1.3.3.2**

(Amount in Rs)

Minor / Major Receipt Head		Annual Account	Cash Book	Difference
B01313	Tax on Transfer of Immoveable Property Urban	18,930,628	19,311,207	380,579
B01313	UIP Tax	2,178,937	24,532,765	22,353,828
CO388027	Building Application Fee	1,886,399	1,680,251	206,148
	Commercialization Fee	1,129,200	758,195	371,005
CO388076	Advertisement Fee	3,266,770	3,472,280	205,510
CO388001	License Fee Profession & Trades	272,500	323,300	50,800
CO388041	Fee of Slaughter House	858,910	767,000	91,910
CO388087	Copying Fee	76,390	26,070	50,320
	Fee of Land Used / Rent of Khookhas	71,400	91,600	20,200
CO388016	Adda Parking Fee Bus Stand	15,784,996	17,426,550	1,641,554
CO388020	Rikshaw Qing Qie Parking Fee	4,623,966	4,961,557	337,591
CO388056	Latrine Fee	9,350	6,990	2,360
CO388047	Water Rate Current	3,857,651	2,146,660	1,710,991
CO388081	Rent of Shops	448,369	492,769	44,400
CO388034	Fine Composition Fee	4,600	10,100	5,500
CO388086	Road Cut Charges	26,900	23,600	3,300
CO1807	Profit of Accounts			-
CO388091	Other Misc. Income	900,477	13,930	886,547
	Contractor Registration Fee	424,200	286,000	138,200
	PFC Grant		26,592,750	26,592,750
	<b>Total</b>	<b>54,751,643</b>	<b>102,923,574</b>	<b>55,093,493</b>

**Annex-J**  
**Para 1.3.3.3**

(Amount in Rs)

Sr No	Name Of Schemes	Estimate Cost	Expenditure
1	Const. of street & drain near house of Nazir Jamia Mosque Dhoak Gujral	1,000,000	374,000
2	Const. of Bus Shed Khookha Mota Gharbi UC Khookha	1,000,000	875,000
3	Const. of street & drain Village Tamma	690,000	510,000
4	Const. of street & drain Touqir Asif shah wali Peer Batcher	350,000	280,000

<b>Sr No</b>	<b>Name Of Schemes</b>	<b>Estimate Cost</b>	<b>Expenditure</b>
5	Const. of Culvert Madrisa Zia ulquran	230,000	173,000
6	Const. of street & drain from Grave Yard to to House of Nisar & Master M Deen to Anwar shah Village syed Hussain UC Gharmehal	650,000	550,000
7	Const. of street & drain from house of Qaiser Mehmood to Ali Akbar Village Kalara UC Sohan	300,000	200,000
8	Const. of street & drain Mosque Bilal wali Khayam street Dina	235,000	137,000
9	Const. of street & drain Soling Raja Mushtaq Raja Nara	497,500	380,000
10	Const. of shed for Wagon stand General Bus Stand Dina	1,425,800	1,258,000
11	Cleanness of Nullahs Dina City	1,350,000	1,062,000
12	Purchase of Tractor and Loader	1,500,000	0
	<b>Total</b>	<b>9,228,300</b>	<b>5,799,000</b>

**Annex-K**  
**Para 1.3.3.5**

**Amount in Rs**

<b>Sr No</b>	<b>Name of Project</b>	<b>Agreement Cost</b>	<b>Tender Cost</b>	<b>Performance Security 10 %</b>
01	Construction of Protection wall New Abadi Syed Hussain	1,745,700	2,300,000	230,000
02	Construction of Community Center Al-Kouser Garden TMA Dina	2,490,000	2,875,000	250,000
03	Repair of Water Supply Store Near Tanki Mangla Road Dina	482,500	575,000	50,000
04	Construction of Street and Drain Ishrat Wali Sagri	254,640	300,000	30,000
05	Construction of Street and Drain Kund Tasawer Driver Wali	374,300	453,100	39,400
06	Construction of Street and Boring Christian town Pandori	467,000	500,000	50,000
07	Construction of Wall near Slaughter House TMA Dina	564,000	600,000	60,000
08	Const. of Street & Drain Hawaldar Mushtaq/Ch. Ikhlq Wali Naki	169,500	200,000	20,000
09	Const. of Street & Drain Bodla	494,500	575,000	50,000
10	Const. of Street & Drain Dhok Padhal	396,250	500,000	50,000
11	Const. of Street & Drain Dhok Gujral	273,000	300,000	30,000
12	Const. of Street & Drain Khoujki	464,000	500,000	50,000
13	Const. of Street & Drain Natain	393,750	500,000	50,000
14	Const. of Street & Drain Mota Gharbi	254,250	300,000	30,000
15	Const. of Street & Drain Gura Jatan	920,000	1,000,000	100,000
16	Const. of Street & Drain Sohan	919,500	1,150,000	100,000
17	Const. of Street & Drain Bharwali Nakoder	312,000	400,000	40,000
18	Const. of Street & Drain Dhamial Pati Teen Pura	444,450	500,000	50,000
19	Const. of Street & Drain Maldeve Muhal	393,750	500,000	50,000
20	Const. of Street & Drain Kanyal Nagyal	393,750	575,000	50,000
21	Const. of Street & Drain Ara Watalian	168,800	200,000	20,000
22	Const. of Street & Drain Bhadyar	448,750	575,000	50,000
23	Const. of Street & Drain Sheikhopure Kashmir Hotel	246,000	300,000	30,000
24	Const. of Street & Drain Bara Gran School Wali	1,036,750	1,300,000	130,000
25	Const. of Street & Drain Chak Lodhi	551,250	700,000	70,000
26	Const. of Street & Drain Watalian	421,500	500,000	50,000
27	Const. of Street, Drain & Retaining Wall Nathwala	570,500	700,000	70,000
28	Const. of Boundary Wall Hockey Ground G-T Road Dina	182,000	230,000	20,000
29	Const. of Street & Drain Khalilabad	344,000	460,000	40,000
30	Const. of Street & Drain Iqbal Town Dina	472,500	690,000	60,000
31	Const. of Street & Drain Fouji Wali Iqbal Town Dina	966,000	1,200,000	120,000

Sr No	Name of Project	Agreement Cost	Tender Cost	Performance Security 10 %
32	Const. of Street & Drain Muhallah Azad Shah Dina	880,000	1,000,000	100,000
33	Const. of Street & Drain Masjid Wali Dina	254,640	345,000	30,000
34	Const. of Street & Drain Hadala	832,000	1,000,000	100,000
35	Const. of Street & Drain Gaggar	656,000	800,000	80,000
36	Const. of Street & Drain Natayan	472,500	690,000	60,000
37	Const. of Street & Drain Dadowal	468,000	665,000	60,000
38	Const. of Street & Sewerage Ishaq Khokhar wali	239,750	287,500	25,000
39	Const. of Street & Drain Sahoo Chak	472,500	600,000	60,000
40	Const. of Street & Drain Budhiar	365,600	400,000	40,000
41	Const. of Street & Drain Baba Sher Alam Wali Nakodar	251,250	300,000	30,000
42	Const. of Street & Drain Village Channi Gujran	285,300	300,000	30,000
43	Const. of Street & Drain Village Kharka Syedan	182,000	230,000	20,000
44	Const. of path Dera Tariq Tarar village Baghan	272,850	300,000	30,000
45	Const. of Mamoment Gate Rohtas G T Road Dina	5,580,000	6,000,000	600,000
46	Providing of Man Hole Cover R CC Slab	500,000	575,000	50,000
47	Const. of Main Path Janaza gha Jalo Chak	999,900	1,150,000	100,000
48	Const. of Street and drain Bora Jangal ch Tasleem akhtar wali	2,493,750	2,875,000	250,000
49	Const of Street & drain Gura Jattan	199,800	230,000	20,000
50	Const of street and drain Jalo chack Haji Talib wali	1,500,000	1,725,000	150,000
51	Const of Street & drain Chack akka Ch Fida wali	500,000	575,000	50,000
52	Const of street and drain & Nullah Dhok Tathal	799,200	920,000	80,000
53	Const of Path Janaza Gha Jalo Chak Dina	800,000	920,000	80,000
54	Const of roof of christen Community Center Barooti Mangla	700,000	805,000	70,000
		<b>37,319,930</b>	<b>44,150,600</b>	<b>4,154,400</b>

**Annex-L**  
**Para 1.4.2.1**

(Rs in million)

Sr. No	Name of Scheme	Estimated Cost	Total Exp upto 6/16	Balance
1	Const. of PCC Street Drain Maair UC Nagial	1.2	NIL	1.2
2	Const. of PCC Path Kashmir Colony Phase-II UC Sohawa	1	NIL	1



3	Const. of PCC Street Drain Sugial , Mohra Kanyal , Moothri Malkaan , Bunna Mohra , Jabba , Parri Darveza UC Phullery Syedan	1	NIL	1
	<b>Total</b>	<b>3.2</b>		<b>3.2</b>
4	Const. of PCC Street Drain Jhang Chak UC Adrana	0.4	NIL	0.4
5	Const. of PCC Street Drain Master Younis , Farooq, Masjid Banni Wali Bhogi Chak UC Adrana	0.2	NIL	0.2
6	Const. of PCC Path house Mahfooz to Soling Pail Mirza UC Pail Banay Khan	0.6	NIL	0.6
7	Const. of PCC Street Drain Taajian Fiaz Wali , Nai Abadi Allah Ditta Sohawa UC Sohawa	0.4	NIL	0.4
8	Const. of PCC Path Kashmir Colony Phase-III Sohawa UC Sohawa	0.3	NIL	0.3
9	Const. of PCC Street Mohalla Shaheedan Qabaristan Wali Sohawa UC Sohawa	0.2	NIL	0.2
10	Const. of Bore Sohawa UC Sohawa	0.15	NIL	0.15
11	Const. of PCC Street Drain Chabber Syedan UC Phullery Syedan	0.15	NIL	0.15
12	Const. of PCC Street Drain Ashfaq Wali Hathya Dhamial UC Pail Banay Khan	0.1	NIL	0.1
13	Const. of Nala & RCC Slab Eid Gah Daiwal UC Phullery Syedan (Remaining Portion)	0.5	NIL	0.5
	<b>Total</b>	<b>3</b>		<b>3</b>
	<b>C. General Schemes</b>			
14	Beautification of Sohawa City (Street lights, underground electric cable etc)	1.2	NIL	1.2
	<b>Total</b>	<b>1.2</b>	<b>NIL</b>	<b>1.2</b>
	<b>G. Total</b>	<b>7.4</b>		<b>7.4</b>

**Annex-M**  
**Para 1.5.2.1**

(Rs in millions)

Sr. No	Name of work	Due Date of completion	TS Amount	Expenditure up to 6/16
1	Constn of street and drain hira public school to main saroba road saroba	2013-14	0.500	0.301
2	Construction of raising of chamber and foundation water tank PD Khan		0.538	0.180
3	Rehabilitation/repair of municipal road from chungi No1 to chungi no 4 Khewra		0.500	0.24
4	Constn of PCC street H/O Raja Rafique to bela road PD Khan	2014-15	0.50	0.20
5.	Construction of drain Ch shujat Husain to Jinnah Park near Masjid Farooq-e-Azam PD Khan		0.150	0.009
6	Constn of PCC street and drain near stadium PD khan	2015-16	1.638	1.425
7	Construction of street and drain		0.50	

	Hafiz Muhammad Hayat saroba			
8	Installation of filtration plant 2 No with constn of chamber khewra PD khan		1.60	0.479
9	Constn of Floor installation of gate jinazagah chak Ali Shah		0.150	0
10	Constn of PCC street and drain near shop Muhammad Ali to Ghulam Rasool Main gate BHU near H/O Khadam Hussain Jinderan , pindi said pur		0.700	0.462
	<b>Total</b>		<b>6.776</b>	