



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATION  
DISTRICT BHAKKAR  
AUDIT YEAR 2012-13**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

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

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001, requires 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 expenditures of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

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

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

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

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

**Islamabad**  
**Dated:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of eighty one Tehsil Municipal Administrations. Its Regional Directorate Sargodha has audit jurisdiction of fifteen TMAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, constituting 4,555 man days and the budget of about Rs9.398 million for the financial year 2011-12. It has the mandate to conduct financial attest audit, regularity audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance Audit of entities, projects and programs. Accordingly R.D.A Sargodha carried out audit of the accounts of two TMAs of District Bhakkar for the financial years 2011-12.

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

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

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

## **Audit Objectives**

Audit was conducted with the objective to ensure that:

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

### **a) Audit Methodology**

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

### **b) Expenditure Audited**

Total expenditure of TMAs of District Bhakkar for the financial year 2011-12 was Rs167.319 million. Out of this, RDA Sargodha audited expenditure of Rs156.623 million which, in terms of percentage, was 93% of total expenditure. Regional Director Audit planned and executed audit of two TMAs i.e 100% achievement against the planned audit activities.

Total receipts of TMAs of District Khushab for the financial year 2008-11 were Rs108.115 million. RDA Sargodha Audited receipts of Rs43.246 million which was 40% of total receipts.

### **c) Recoveries at The Instance of Audit**

Recovery of Rs8.974 million was pointed out, which was not in the notice of the executive before audit. No recovery was effected till compilation of this Report.

### **d) Key Audit Findings**

- i. Recoveries of Rs8.974 million noted in three cases<sup>1</sup>

Audit paras for audit year 2011-12 involving procedural violations including internal control weaknesses, and irregularities not considered worth reporting are included in MFDAC (Annex-A).

### **e) Recommendations**

Audit recommends that the PAO/management of TMAs should ensure to resolve the following issues seriously:

- i. Strengthening of internal controls
- ii. Appointment of Internal Auditor
- iii. Holding of DAC meetings well in time
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoverable in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses
- ix. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- x. Realization and reconciliation of various receipts
- xi. Production of record to audit for verification
- xii. Physical stock taking of fixed and current assets
- xiii. Hold investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

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<sup>1</sup> Para: 1.2.1.1 -1.2.1.2 & 1.3.1.1 – 1.3.1.2

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs. in million			
Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	04	398.618
2	Total formations in audit jurisdiction	04	398.618
3	Total Entities (PAOs)/ DDOs Audited	02	167.319
4	Audit & Inspection Reports	02	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

**Table 2: Audit observations Classified by Categories**

Rs in million		
Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	3.778
3	Internal controls	0
4	Violation of rules	0
5	Others	5.196
<b>TOTAL</b>		<b>8.974</b>



**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year	Total last year
1	Outlays audited	17.268	85.126	108.115	64.925	275.434	637.165
2	Amount placed under audit observation / irregularities	0	6.505	2.469	0	8.974	148.896
3	Recoveries pointed out at the instance of Audit	0	6.505	2.469	0	8.974	31.536
4	Recoverable accepted / established at Audit instance	0	6.505	2.469	0	8.974	0
5	Recoveries realized at the instance of Audit	0	0	0	0	0	0

\*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs167.319 million.

**Table 4: Irregularities Pointed Out**

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	0
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal controls system.	0
4	Recoveries, overpayments and loss to the government.	8.974
5	Non-production of record to Audit	0
6	Others, including cases of accidents, negligence etc.	0
<b>Total</b>		<b>8.974</b>

## **CHAPTER-1**

### **1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, BHAKKAR**

#### **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 i.e. TMO, TO- Finance, TO- I & S, TO – Municipal Regulation, TO- B & F and Tehsil Nazim and Tehsil Naib Nazim. The main functions of TMAs are as follows:-

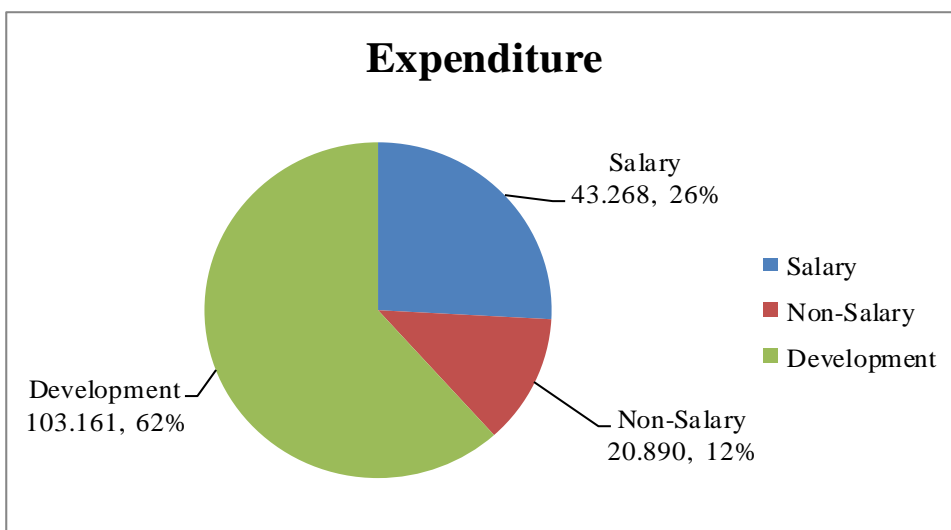
1. Prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible;
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping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

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

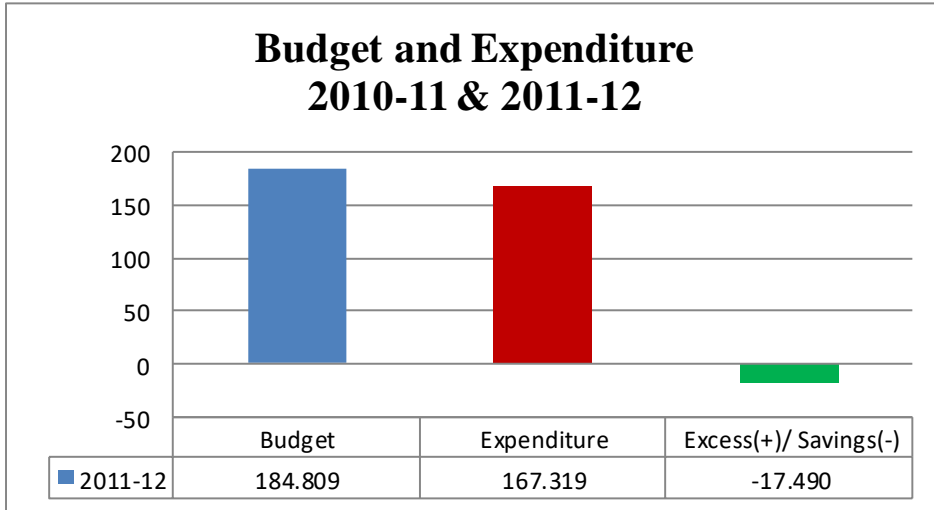
11. Maintain municipal records and archives.

### 1.1.2 Comments on Budget and Accounts

2011-12	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	45.000	43.268	(-) 1.732	04
Non-salary	24.412	20.890	(-) 3.522	14
Development	115.397	103.161	(-) 12.236	11
Revenue	108.115	-	-	
<b>Total</b>	<b>184.809</b>	<b>167.319</b>	<b>(-) 17.490</b>	<b>09</b>

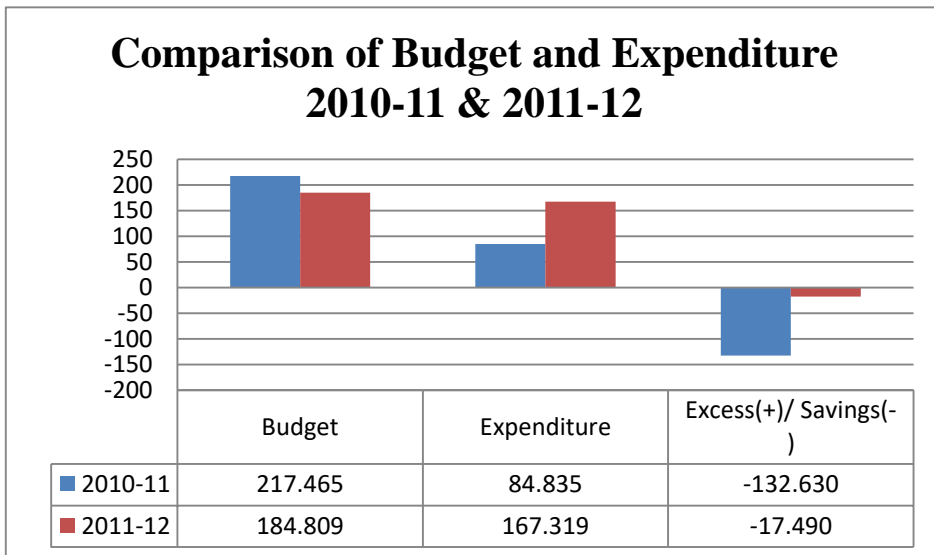


As per Budget Books for the financial year 2011-12 of TMAs in District Bhakkar, the original and final budget was of Rs184.809 million. Against actual total expenditure incurred by the TMAs during financial year 2011-12 was Rs167.319 million as detailed in Annex-B.



In effective financial management resulted in saving of Rs17.490 million which in term of percentage was 9% of the final budget. The same was required to be justified by the PAOs.

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



There was 15% decrease in budget and 97% increase in expenditure .

## **1.2 TMA Kallur Kot**

## 1.2.1 Non-compliance of Rules

### 1.2.1.1 Less generation of revenue due to self Collection– Rs5.196 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 Kallur Kot did not auction collection rights for the financial year 2011-12 and income was realized through self collection which resulted in less realization of income amounting to Rs5.196 million as compared to the income realized during the previous year as result of auction as detailed below:

Description	Estimates during 2011-12	Income realized during 2011-12	Loss
Tax on transfer of property	13,000,000	10,286,298	2,713,702
Water connection fee	3,300,000	2,308,185	991,815
Sewerage Fee	250,000	89,293	160,707
Slaughter House	80,000	63,959	16,041
License fee	300,000	233,850	66,150
Registration fee	800,000	344,000	456,000
Renewal of registration	400,000	200,000	200,000
Tender fee	450,000	11,900	438,100
Advertisement fee	300,000	14,650	153,500
<b>Total</b>	<b>18,880,000</b>	<b>13,683,985</b>	<b>5,196,015</b>

Audit holds that Government receipt was less realized due to defective financial discipline and caused a loss of Rs5.196million to public exchequer.

The matter was reported to the TMO in January, 2013 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses recovery of the amount besides fixing of responsibility under intimation to Audit.

### **1.2.1.2 Loss due to less realization of rent of shops – Rs1.292 million**

As per rule 3 of Punjab Local Government (Auctioning of Collection of Rights) Rules 2003, a local Government may prefer to collect any of its income as specified in second schedule of the ordinance and duly approved and notified in official Gazette, through contractor by awarding collection rights to him for a period not exceeding one financial year.

TMO Kallur Kot failed to collect rent of shops for the financial year 2011-12 as detailed below:

<b>Financial Year</b>	<b>Total Demand</b>	<b>Amount Recovered</b>	<b>Rent Outstanding up to 30-06-2012</b>
2011-12	4,509,769	3,115,611	1,292,485

Audit holds that Government receipt was not collected due to defective financial discipline which caused a loss of Rs1.292 million to public exchequer.

The matter was reported to the TMO in January, 2013 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses recovery of the amount besides fixing of responsibility under intimation to Audit.

## **1.3 TMA Mankera**



## **1.3.1 Non-compliance of Rules**

### **1.3.1.1 Non-recovery of liquidated damages - Rs 1.309 million**

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

TMO Mankera awarded contracts for execution of 11 development schemes during financial year 2010-12. schemes could not be completed within specified time period as detailed in Annex-c. However liquidated damages amounting to Rs 1.309 million @ 10 % were not recovered by the TMA authorities.

Audit holds that due to weak internal controls, the LD charges amounting Rs1.309 million were not recovered which resulted in loss to Govt. Revenues.

The matter was reported to the in TMO January, 2012 but no reply was furnished. Despite repeated requests, dac meeting was not convened till the finalization of this report.

Audit stresses recovery of the ld charges besides fixing of responsibility under intimation to audit.

### **1.3.1.2 Less Recovery on account of Water Rate Charges - Rs 1.176 million**

According to rule 76 of PGD and TMA budget rules 2003 read with section 182 of PLGO 2001. The primary obligation of the collecting officer shall to ensure that all revenue due is claimed, realized and credited into the Government Treasury under project head.

TMO Mankera recovered Rs228,730 against annual demand of Rs.1.405 million for year 2010-12 which was less than the demand as detailed below:

<b>CO Unit</b>	<b>Arrears 01-07-2011</b>	<b>Demand 2011-12</b>	<b>Total demand</b>	<b>Recovered 2011-12</b>	<b>Balance</b>
Hyderabad Thal	427,515	195,600	623,615	107,290	515,825
Mankera	603,790	178,200	781,990	121,440	660,550
<b>Total</b>	<b>1,031,305</b>	<b>373,800</b>	<b>1,405,605</b>	<b>228,730</b>	<b>1,176,375</b>

Audit holds that Government receipt was not collected due to defective financial discipline which deprived Govt of Rs1.176 million to public exchequer.

The matter was reported to the TMO in January, 2013 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses recovery of the amount besides fixing of responsibility under intimation to Audit.

# **ANNEXES**

## MFDAC PARAS

Sr. No.	Name of Formation	Description of Paras	Nature of violation	Amount (Rs)
1	TMA Kallur Kot	Embezzlement of local fund receipt of millions of rupees. Effected recovery	Weakness of Internal Control	1,396,000
2	TMA Kallur Kot	Irregular retention of bank accounts. Blockage of local fund	Violation of Rules	1,658,532
3	TMA Kallur Kot	Unjustified payment to contingent paid staff	Violation of Rules	2,899,582
4	TMA Kallur Kot	Non deposit of General Sales Tax	Weakness of Internal Control	96,443
5	TMA Kallur Kot	Loss due to auction of advertisement fee at lesser rates	Weakness of Internal Control	214,000
6	TMA Kallur Kot	Less/non deduction of income tax. Recovery	Weakness of Internal Control	32,507
7	TMA Kallur Kot	Doubtful expenditure on repair of machinery	Violation of Rules	206,960
8	TMA Kallur Kot	Irregular / unauthentic and doubtful expenditure on the purchase of POL	Violation of Rules	1,400,000
9	TMA Kallur Kot	Doubtful expenditure of POL for Peter Engine	Violation of Rules	163,804
10	TMA Kallur Kot	Irregular/uneconomical expenditure on rent of generator	Violation of Rules	124,720
11	TMA Kallur Kot	Irregular and un economical expenditure on the hiring of tentage	Violation of Rules	373,600
12	TMA Kallur Kot	Uneconomical purchase of Delta Mathrine	Violation of Rules	200,970
13	TMA Kallur Kot	Defective purchase of electric material	Weakness of Internal Control	95,400
14	TMA Kallur Kot	Doubtful refund of securities	Weakness of Internal Control	195,405
15	TMA Kallur Kot	Doubtful expenditure on the repair of fog spray machine	Violation of Rules	60,500
16	TMA Mankera	Non surrender of savings	Weakness of Internal Control	3,116,198
17	TMA Mankera	Loss of local fund due to non auction of Cattle Mandi Mankera and 67 ML	Weakness of Internal Control	2000,000

18	TMA Mankera	Less allocation of 2% budget for the promotion of sports activities	Weakness of Internal Control	1,923,122
19	TMA Mankera	Less allocation of 1% budget for Civil Defence activities	Weakness of Internal Control	1,575,561
20	TMA Mankera	Loss due to non auction of old Building Material	Weakness of Internal Control	500,000
21	TMA Mankera	Loss due to handing over of TMA shops at toke rent	Weakness of Internal Control	340,640
22	TMA Mankera	Preparation of Unclassified Budget	Weakness of Internal Control	177,100,000
23	TMA Mankera	Loss due to Less collection of revenues	Weakness of Internal Control	468,395
24	TMA Mankera	Loss due to non deputation of TMA employees with Contractors	Weakness of Internal Control	442,200
25	TMA Mankera	Non Obtaining of Performance Securities	Weakness of Internal Control	3,299,150
26	TMA Kallur Kot	Non- deposit of Tender fee/Enlistment fee of contractors	Weakness of Internal Control	584000
27	TMA Kallur Kot	Less Recovery on account of Water Rate Charges	Weakness of Internal Control	413,070
28	TMA Kallur Kot	Non-deduction of 10% of Shrinkage	Weakness of Internal Control	367,242
29	TMA Kallur Kot	Non-recovery of liquidated damages due to delay in completion of work	Weakness of Internal Control	260,000
30	TMA Mankera	Irregular payment of daily paid staff	Violation of Rules	917,340
31	TMA Mankera	Loss due to Non-recovery of Lease Rentals from Lessees	Weakness of Internal Control	500,120
32	TMA K.Kot	Un-reconciled Variation due to Defective Maintenance of Cash book		10,060,000

## TMAs of Bhakkar District

(Rs in Million)

<b>1. TMA, Kallur Kot Budget and Expenditure details for the FY 2011-12</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	24.997	24.961	(-) 0.036	0.14
Non Salary	12.456	12.483	(+) 0.027	0.22
Development	60.260	60.073	(-) 0.187	0.31
Revenue	82.994			82.994
<b>Total</b>	<b>97.713</b>	<b>97.517</b>	<b>(-) 0.196</b>	<b>0.20</b>
<b>Financial Year 2010-11</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	17.700	14.369	(-) 3.331	19
Non Salary	14.000	5.518	(-) 8.482	60
Development	105.306	16.327	(-) 88.979	84
Revenue	60.831	-	-	-
<b>Total</b>	<b>137.006</b>	<b>36.214</b>	<b>(-) 100.792</b>	<b>73</b>
<b>2. TMA Mankera - Budget and Expenditure detail for FY 2011-12</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	20.003	18.307	(-) 1.696	8.48
Non Salary	11.956	8.407	(-) 3.549	29.68
Development	55.137	43.088	(-) 12.049	21.85
Revenue	25.121	-	-	-
<b>Total</b>	<b>87.096</b>	<b>69.802</b>	<b>(-) 17.294</b>	<b>19.86</b>
<b>Financial Year 2010-11</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	15.732	14.342	(-) 1.390	8.84
Non Salary	8.728	6.354	(-) 2.374	27.20
Development	55.999	28.025	(-) 27.974	49.95
Revenue	14.591	-	-	-
<b>Total</b>	<b>80.459</b>	<b>48.721</b>	<b>(-) 31.738</b>	<b>39.45</b>

## Annex-C

<b>Statement Showing the Details of Non Deduction of Late Completion charges TMA Mankera</b>						
<b>Sr No</b>	<b>Name of Scheme</b>	<b>D.O.S</b>	<b>D.O.C</b>	<b>Period</b>	<b>Cost Estimate</b>	<b>10% Penalty</b>
1	Extention of W/S pipeline DDOR colony Mankera	25.02.11	23.12.11	04 Months	600,000	60,000
2	Construction of Remaining work metalled road Shahwala and Construction of Nallah Type II Tehsil Mankera	25.02.12	17.07.11	04 Months	8,500,000	850,000
3	Construction of PCC slabs Islampura Mankera	25.02.13	15.07.11	03 Months	995,000	99,500
4	Construction of soling koria Road to Abadi Atta ullah khan Wali mankera	25.02.14	15.07.11	02 Months	200,000	20,000
5	Construction of soling Jhang Bhakkar Road Jhang Colony Mankera	25.02.15	15.07.11	02 Months	200,000	20,000
6	Construction of Remaining work of Boundry wall water supply scheme No.02	25.02.16	16.07.11	03 Months	469,530	46,953
7	Construction of Metalled Road near House malik Ghulam yasin Sawag Mankera	25.02.17	15.07.11	02 Months	79,992	7,999
8	Construction of PCC slabs and laying of sewerage pipes	25.02.18	15.10.11	02 Months	290,000	29,000
9	Construction of soling koria Road to Abadi Atta ullah khan Wali mankera	25.02.19	18.08.11	03 months	250,000	25,000
10	Construction of PCC and sewerage galli zafar abbas Mankera	25.02.20	16.07.11	03 Months	499,500	49,950
11	Construction of Nalla Type II Itihad colony Mankera	25.02.21	20.12.11	03 Months	995,000	99,500
<b>Total</b>						<b>1,307,902</b>