



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATION
DISTRICT SARGODHA**

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 Sargodha 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 meetings by PAO were convened despite repeated requests.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before 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 three TMAs of District Sargodha for the financial years 2011-12.

Each Tehsil Municipal Administration in District Sargodha 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 Sargodha 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 Sargodha for the financial year 2011-12 was Rs308.120 million. Out of this, RDA Sargodha audited expenditure of Rs305.059 million which, in terms of percentage, was 99% of total expenditure. Regional Director Audit planned and executed audit of three TMAs i.e 100% achievement against the planned audit activities.

Total receipts of TMAs of District Sargodha for the financial year 2008-11 were Rs205.733 million. RDA Sargodha Audited receipts of Rs72.006 million which was 35% of total receipts.

c) Recoveries at The Instance of Audit

Recovery of Rs16.539 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 of Report

- i. Non production of record of Rs937,362 noted in two cases¹
- ii. Non-compliance of Rules and Regulations amounting to Rs15.180 million noted in two cases.²
- iii. Recoveries amounting to Rs16.539 million noted in three cases³.
- iv. Weakness of Internal Controls amounting to Rs8.457 million noted in two cases.⁴

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 others recoveries in the notice of management

¹ Para: 1.3.1.1 & 1.4.1.1

² Para: 1.4.2.1 & 1.4.2.3

³ Para: 1.2.1.1, 1.3.2.1, 1.3.2.2, 1.4.2.4 & 1.4.2.5

⁴ Para: 1.4.2.2

- 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.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs. In Million			
Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	06	732.912
2	Total formations in audit jurisdiction	06	732.912
3	Total Entities (PAOs)/ DDOs Audited	03	308.120
4	Audit & Inspection Reports	03	-
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	16.539
3	Internal controls	8.457
4	Violation of rules	15.180
5	Others	0.937
TOTAL		41.113

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	0	45.892	205.733	56.495	308.120	4,605.163
2	Amount placed under audit observation / irregularities	0	13.903	10.771	16.439	41.113	256.801
3	Recoveries pointed out at the instance of Audit	0	4.768	10.771	1.000	16.722	134.998
4	Recoverable accepted / established at Audit instance	0	4.768	10.771	1.000	16.722	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 Rs308.120 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.	15.180
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal controls system.	8.457
4	Recoveries, overpayments and loss to the government.	16.539
5	Non-production of record to Audit	0.937
6	Others, including cases of accidents, negligence etc.	0
Total		41.113

CHAPTER-1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, SARGODHA

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:-

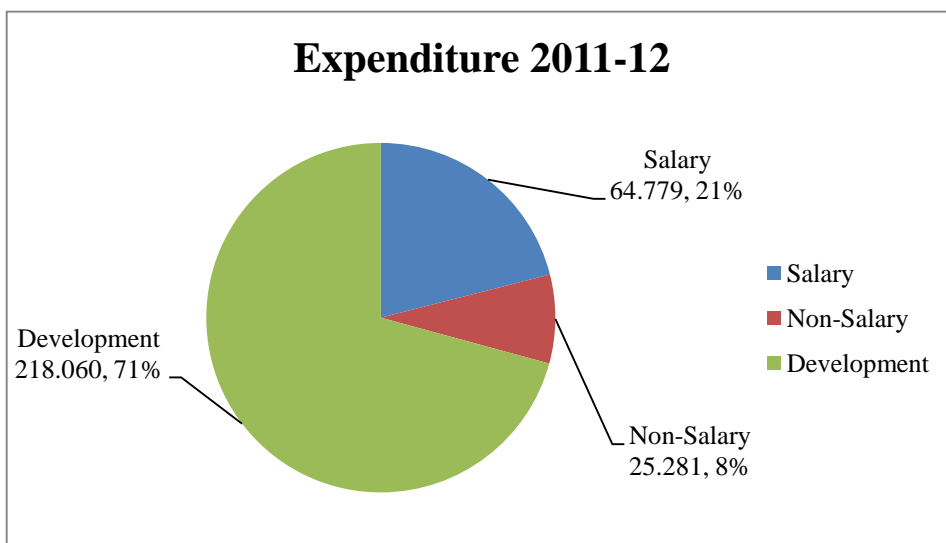
1. Prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible;
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping 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;

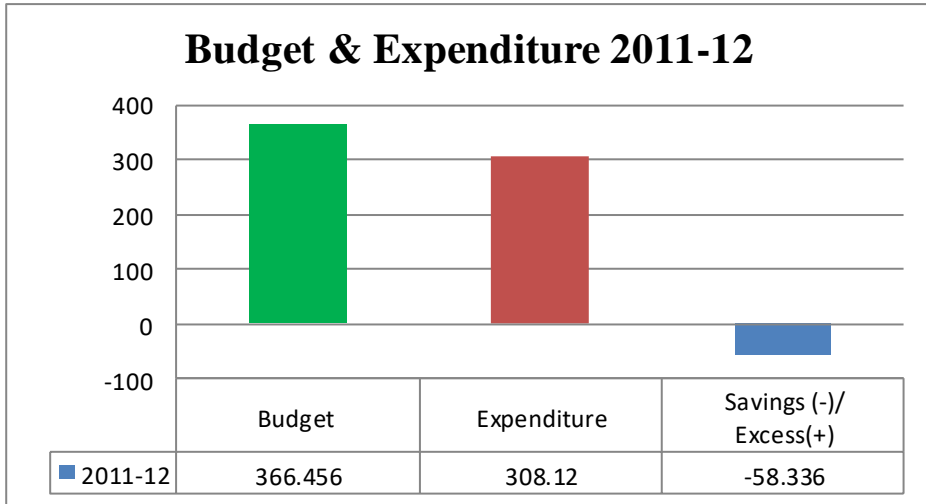
11. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

2011-12	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	77.793	64.779	(-) 13.014	17%
Non-salary	58.517	25.281	(-) 33.236	57%
Development	230.146	218.060	(-) 12.086	05%
Revenue	205.733	-	-	-
Total	366.456	308.120	(-) 58.336	16%

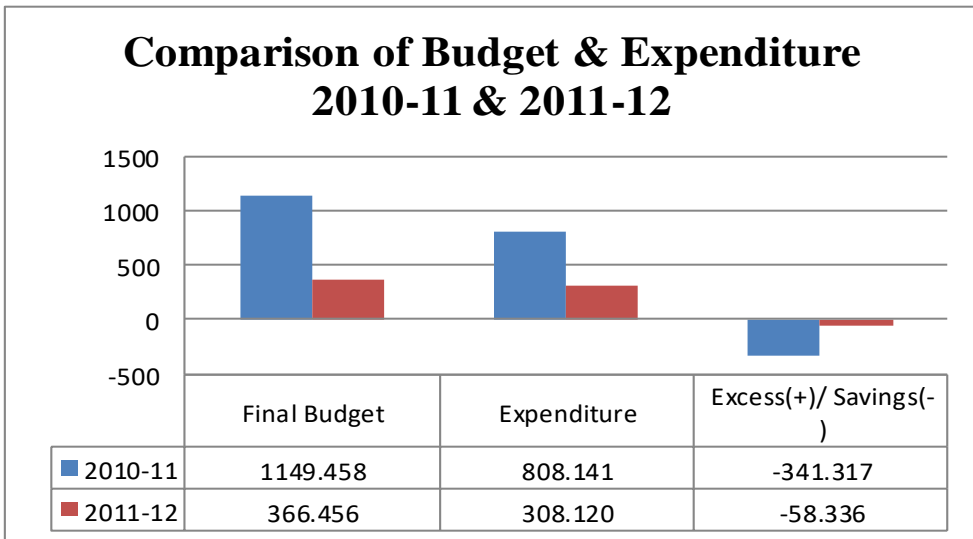


As per Budget Books for the financial year 2011-12 of TMAs in District Sargodha, the original and final budget was of Rs366.456 million. Against actual total expenditure incurred by the TMAs during financial year 2011-12 was Rs308.120 million as detailed at Annex-B.



In effective financial management resulted in saving of Rs58.336 million which in term of percentage was 16% 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 68% & 62% decrease in budget and expenditure respectively.

1.2 TMA Kot Momin

AUDIT PARAS

1.2.1 Non-compliance of Rules

1.2.1.1 Non realization of commercialization/building map fee-Rs10.771 million

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

TMO Kot Momin could not realize commercialization/building map fee from 52 Kino Factories and 20 Mobilink Towers installed in Tehsil. No proper survey was conducted to create demand against these factories and Cell phone towers. Notices for recovery were issued without assessment of commercialization and map fee.

Audit holds that due to weak internal controls commercialization and building map fee was not collected causing loss of Rs10.771million. to public exchequer.

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

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

1.3 TMA Sillanwali

1.3.1 Non-production of record

1.3.1.1 Non production of Record - Rs937,362

According to Section 115(6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMO Sillanwali drew Rs937,362 during financial year 2010-12 but did not produce auditable record of expenditure.. Audit could not verify the expenditure due to non production of relevant record as detailed below:

Sr. No.	Particulars	Financial Year	Amount (Rs)
1	Purchase of Delta Matrine	2010-11	179,302
2	Purchase of Delta Matrine	2011-12	398,460
3	Fogging Spray Machine	2010-11	359,600
Total			937,362

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

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

Audit stresses for fixing of responsibility for non-production of record under intimation to audit.

1.3.2 Non-compliance of Rules

1.3.2.1 Non-recovery of liquidated damages - Rs.2.261 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 Sillanwali awarded contracts for execution of nine development schemes during financial year 2010-12. Schemes could not be completed within specified time period.

Audit holds that due to weak internal controls, the LD charges amounting Rs226,260 were not recovered which resulted in loss to Govt. revenues.

The matter was reported to the TMO in November, 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.

1.3.2.2 Non-deposit of Tender fee/Enlistment fee of contractors - Rs1.462 million

According to Rule 7.1 of Punjab Treasury Rules, the amount realized on behalf of government should be remitted in to govt. treasury immediately after its receipt.

TMO Sillanwali collected fee of Rs. 1.462 million on account of sale of tender documents and renewal & enlistment of contractors but same was not deposited in to treasury.

Audit holds that Government receipt was not collected due to defective financial discipline which caused a loss of Rs 1.462 million to public exchequer.

The matter was reported to the TMO in November, 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 amount besides fixing of responsibility under intimation to audit.

1.4 TMA Sahiwal

1.4.1 Non-production of record

1.4.1.1 Non-production of record

According to Section 115(6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMO Sahiwal did not produce auditable record of Rs27.518 million during 2010-12. Audit could not verify the receipts and expenditure due to non production of the relevant record as detailed below:

Sr. No	Description	Financial Year	Amount
1	Collection of TIP record challan forms and receipt books not produced to audit in support of deposit. The demand collection register does not serve the purpose.	2010-11	8,066,081
2	-do-	2011-12	12,223,578
3	General Bus stand parking fee	2011-12	3,000,000
4	Receipt from investment of cash balance by local govt.	2011-12	1,123,000
5	-do-	2010-11	2,828,000
6	Development of MNA	2011-12	17,946,427
7	Development of MPA	2011-12	5,620,982
Total			27,518,409

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

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

Audit stresses for fixing of responsibility for non-production of record under intimation to audit.

1.4.2 Non-compliance of Rules

1.4.2.1 Irregular execution of civil works - Rs.10.180 million

According to Rule 12(1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency and further according to Punjab Public Procurement Rules 2009, public procurement means acquisition of goods, services or construction of any works financed wholly or partly out of the public fund, including projects

TMO Sahiwal was allotted contracts of works in violation of rules ibid as detailed in Annex-C.

Audit holds that civil works were executed in violation of the prescribed rules which was irregular.

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

Audit stresses for regularization of expenditure and fixing of responsibility under intimation to audit.

1.4.2.2 Irregular Expenditure on Appointments of Daily Wages Staff – Rs8.457 million

As per Wage Rate 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

TMO Sahiwal had appointed daily wages paid staff violating the instruction of the government and the appointment orders, attested photo copies of ID cards, attendance and duty place etc. were not available in office record. Persons of own choice were appointed and undue favor was given by ignoring the rights of the deserving. Furthermore no joining reports were on record to prove that the persons actually joined the duty. The chances of misappropriation of the amount of salaries cannot be eliminated.

Audit holds that staff was recruited without advertisement due to defective financial discipline.

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

Audit stresses that the matter may be probed and the results may be intimated to audit.

1.4.2.3 Irregular expenditure - Rs5.00 million

According to Rule 3(x) of PDG and TMA (Budget) Rules 2003, the head of offices is responsible to for ensuring that satisfactory arrangements exist for systematic and proper maintenance of office accounts and other ancillary record.

TMO Sahiwal drew Rs5.00 million for the purchase of flood fighting accessories during financial year 2010-11. Procurement was made without advertisement and quotations were obtained without any specifications. The technical member was neither included in purchase committee nor quality of purchased items was vetted by technical member.

Audit holds that non-transparent procurement of flood fighting equipment took place due to defective financial discipline.

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

Audit stresses for regularization of expenditure and fixing of responsibility under intimation to audit.

1.4.2.4 Non Recovery of Pay of Staff Deputed with Contractor - Rs1.00 million

According rule 18(1) of PLG (Auctioning of Collection Rights) Rules, 2003, the contractor shall deposit other charges such as rent of building under possession cost of books stationary furniture and fixtures or any other asset or property provided by the local govt. for use collection of income in fund in advance by the 5th day of each month.

TMO Sahiwal deputed its staff with different contractors for collection of income on account of leases of cattle mondies of Sahiwal, Farooka and Nahang during financial year 2010-2012 but the salaries of

concerned staff amounting to Rs one million approximately were not recovered from the contractors.

Audit holds that salaries of staff deputed with contractor were not recovered due to defective financial discipline causing loss of Rs. 1.000 million to public exchequer.

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

Audit stresses for recovery and fixing of responsibility under intimation to audit.

1.4.2.5 Non-recovery from contractors - Rs1.045 million

According to TMA Rules 112 it shall be the duty of the controlling officer that all income claimable is claimed realized and credited to local fund of the local government.

TMO Sahiwal auctioned the collection rights of fee of cattle mandi Farooqa for Rs 900,000 during financial year 2010-11 and Sahiwal for Rs1,200,000 during financial year 2011-12. Contractors failed to perform their contract. Resultantly, TMA sustained a loss of Rs1.045 million as the amount generated was less due to self collection as detailed below:

Year	Name of Cattle mandi	Name of contractor	Amount of auction	Departmental collection	Amount of loss
2010-11	Farooka	Malik Zahid Sikandar	900,000	200,000	700,000
2011-12	Sahiwal	Shahid Akram Sher S/O Muhammad Nazir	1,200,000	855,210	344,790
Total					1,044,790

Audit holds that amount was not collected due to defective financial discipline causing a loss of Rs1.045 million to the public exchequer.

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

Audit stresses for recovery and 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 Kot Komin	Execution of development projects by CCB	Internal Control Weakness	46,212,000
2	TMA Kot momin	Non maintenance of immoveable property register	Internal Control Weakness	25,802,000
3	TMA Kot momin	Non production of record	Internal Control Weakness	25,802,000
4	TMA Kot momin	Irregular splitting of work	Violation of Rules	1,600,000
5	TMA Kot momin	Loss in auction of collection rights	Internal Control Weakness	1,123,000
6	TMA Kot momin	Expenditure on Ramzan Bazar during Moharram	Internal Control Weakness	555,634
7	TMA Kot momin	Non execution of development scheme	Internal Control Weakness	339,240
8	TMA Kot momin	Less recovery on account of leases	Internal Control Weakness	325,013
9	TMA Sillan Wali	Non- deposit of Tender fee/Enlistment fee of contractors	Internal Control Weakness	1,461,750
10	TMA Sillan Wali	Defective maintenance of log books- Doubtful expenditure on POL charges	Internal Control Weakness	992,148
11	TMA Sillan Wali	Doubtful expenditure on account of repair of peter engine	Internal Control Weakness	89,214
12	TMA Sillan Wali	Non execution of development scheme	Internal Control Weakness	2,800,000
14	TMA Sillan Wali	Non deduction of 10% Sharking Charges from the earth work	Internal Control Weakness	146,333
15	TMA Sillan Wali	Irregular expenditure on cattle mandi Sillanwali.	Violation of Rules	0
16	TMA Sillan Wali	Non-collecting of performance security	Internal Control Weakness	230,000

Sr. No.	Name of Formation	Description of Paras	Nature of Violation	Amount (Rs)
17	TMA Sillan Wali	Doubtful expenditure on the purchase Delta Mathrine	Internal Control Weakness	577,762
18	TMA Sillan Wali	Irregular expenditure on the purchase Fogging Spray Machine	Violation of Rules	359,600
19	TMA Sillan Wali	Non-availability of completion certificate of the executed schemes	Internal Control Weakness	2,860,000
20	TMA Sahiwal	Irregular payment of 10% contractor profit overhead charges	Violation of Rules	3,968,000
21	TMA Kot Momin	Non deposit of Income Tax	Internal Control Weakness	863,184
22	TMA Kot Momin	Non-recovery of liquidated damages	Internal Control Weakness	417139
23	TMA Kot Momin	Less recovery on account of leases	Internal Control Weakness	144,035
24	TMA Kot Momin	Expenditure without vouched account	Violation of Rules	190,000
25	TMA Sillanwali	Non-deduction of 10% of Shrinkage	Internal Control Weakness	524,961
26	TMA Sillanwali	Non- recovery on account of water rate charges	Internal Control Weakness	507,364
27	TMA Sillanwali	Non Recovery of Rent shops	Internal Control Weakness	66,763
28	TMA Kot Momin	Non-maintenance of Cash Book	Internal Control Weakness	0
29	TMO Sillanwali	Misappropriation	Internal Control Weakness	121,575

TMAs of Sargodha District

(Rs in Million)

1. TMA, Sahiwal Budget and Expenditure details for the FY 2011-12				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	17.967	17.961	0.006	0.03
Non Salary	6.791	6.510	0.281	4.14
Development	61.141	59.074	2.067	3.38
Revenue	72.661	-	-	
Total	85.899	83.545	2.354	2.74
2. TMA Kot Momin - Budget and Expenditure detail for FY 2011-12				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	29.116	18.210	10.906	37.46
Non Salary	38.510	7.694	30.816	80.02
Development	117.470	116.970	0.500	0.43
Revenue	73.004	-	-	
Total	185.096	142.874	42.222	22.81
2. TMA Sillanwali - Budget and Expenditure detail for FY 2011-12				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	30.710	28.608	2.102	6.84
Non Salary	13.216	11.077	2.139	16.18
Development	51.535	42.016	9.519	18.47
Revenue	60.068	-	-	-
Total	95.461	81.701	13.760	14.41

Annex-C

Sr. #	Name of scheme	Amount of Estimates	Amount of award rate	Date of commencement	Date of completion
1	Road Chawa wala/Farooqa/ Mandi wala	3,000,000	2584645	28-10-2010	30-06-2011
2	Jinnah Colony Bazan Link Road Bazan	500,000	482511	02-11-2010	23-09-2011
3	Constt. of road Pull Canal to Khalidabad	1,000,000	719621+280 379	28-10-2010	25-06-2011
4	Pukta Road Gulbana Colony	4,500,000	3386648	12-10-2010	15-05-2011
5	Constt. Nalian Soiling Parana Dera	500,000	496752	18-03-2011	22-04-2011
6	Soiling Union Council No.74 Sahiwal	1,000,000	991964	14-01-2011	21-07-2011
7	Pukta Road Subarhay Khan Road	867,254	332746	20-07-2010	26-06-2011
8	Soiling Jageer to Dera Chargh wala	600,000	580018	21-10-2010	04-01-2011
9	Same Nala Near Shafi	1,000,000	997319	03-01-2011	16-05-2011
10	Constt. of PCC Salab Farooqa	1,602,249	1600000		
11	Constt. of Soling & Drains Sewerage PCC	300,000	300000	16-11-2011	
12	Con. of PCC & Drains Asim Medical Store	800,000	800000	04-10-2011	
13	Const. of Soling/drains Bhawan Shah	300,000	300000	04-10-2011	
14	Const. of Drains/Soling at Norary wala	400,000	400000	04-10-2011	
15	Const. of PCC Stab Gali Maletc Riag wali	700,000	700000	09-01-2012	
16	Const. of Calverts Dera Post Muhammad	200,000	200000	04-10-2011	
17	Const. of drains/soling at Sadia UC Dera	500,000	500000	04-10-2011	
18	Const. of soling & drains culverts	400,000	400000	04-10-2011	
19	Const. of Drains/Soling at Ghazni	400,000	400000	04-10-2011	
20	Const. of Pul Same Nala Shamasabad	1,100,000	1100000	02-03-2012	
21	Const. of Nali, Soling Chatror	400,000	400000	04-10-2011	
22	Const. Nalian Soling Abu wala	690,000	690000	29-02-2012	
23	Const. of Drains/Soling Badur	920,000	920000	04-10-2011	
24	Const. of PCC Farooqa	1,600,000	1600000	02-03-2011	

Sr. #	Name of scheme	Amount of Estimates	Amount of award rate	Date of commencement	Date of completion
25	Const. of Soling at simpu Wagha Colony	750,000	750000	04-10-2011	
26	Const. of Drains/Soling at Gulbana	300,000	300000	04-10-2011	
27	Const. of Drains/Soling at Azmat wala	700,000	700000	04-10-2011	
28	Const. of Drains/Soling Thatta Sikandari	0		04-10-2011	
29	Const. of Drains/Soling at Thooi Gocara	300,000	300000	04-10-2011	
30	Const. of Road Rai Bah Sahiwd to Sial Sha	2,220,000	2220000	04-10-2011	
31	Const. of Drains/Soling at Nawan Lok	500,000	500000	04-10-2011	
32	Const. of Drains/Soling Chak Bandi	400,000	400000	04-10-2011	
33	Const. of Office C.O Unit Farooqa	1,380,000	1380000	16-01-2012	
34	Improvement of road Thathi Syed	400,000	400000	05-10-2011	
35	Const. of Nali Bismillah Bazar	1,380,000	1380000	04-10-2011	
36	Constt. of PCC Gali Islamia Public	300,000	300000	04-10-2011	
37	Constt. of Culverts 4 Nos. Gul Da Kot	200,000	200000	16-01-2012	
38	Const. of Drains/Soling at Gul da Kot	400,000	400000	04-10-2011	
39	Const. of Drains/Soling at Tir Khan wala	1,000,000	1000000	02-10-2011	
40	Const. of Soling School Dheero Sahial	500,000	500000	03-01-2011	20-03-2011
41	Const. of Nalian Soling Sahiba Balochan	500,000	403185	27-10-2011-	09-01-2011
42	Const. of Soling, Nala Shah Maqsood	700,000	700000	14-01-2011	27-04-2011
	Grand Total	10,180,000			