



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENTS  
DISTRICT HARIPUR**

**AUDIT YEAR 2019-20**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Development Plan
AIR	Audit and Inspection Report
AIR	Audit and Inspection Report
B&R	Building & Roads
BOK	Bank of Khyber
BOQ	Bill of Quantity
C&W	Communication and works
CPWA	Central Public Works Account
CRC	Classroom Consumables
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing & Disbursing Officer
DG	Director General
DHO	District Health Officer
DO	District Officer
GPS	Global Positioning System
HTV	Heavy Transport Vehicle
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
KTS	Khalabat Township
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
LTV	Light Transport Vehicle
M&R	Maintenance and Repair
MCC	Medical Coordination Cell
MCH	Mother and Child Health
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model

NBP	National Bank of Pakistan
NOC	No Objection Certificate
P&D	Planning & Development
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-1	Planning Commission 1
PKHA	Pakhtunkhwa Highway Authority
PTC	Parent Teacher Council
RDA	Regional Directorate of Audit
SAP	System Application and Products
TMA	Tehsil Municipal Administration
TS	Technical Sanction
UET	University of Engineering & Technology
VCs/NCs	Village Council/Neighborhood Council

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of the District Government, Tehsil Municipal Administrations and Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils in district Haripur for the financial year 2018-19. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2019-20 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most cases the departments did not submit written replies till the finalization of this report. DAC meetings were also not convened despite repeated requests.

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 for laying before the appropriate legislative forum.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 27 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of eight districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower, Kolai Palas Kohistan and Tor Ghar.

The office is mandated to conduct regularity audit (financial attest audit and compliance with authority audit), performance audit and special studies.

Local Governments of District Haripur consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013. Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer for each administration. There are three Tehsils administrations in district Haripur. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 180 VCs/NCs in district Haripur.

### **a. Scope of audit**

This office is mandated to conduct audit of 104 formations working under 05 PAOs. Total expenditure and receipts of these formations were Rs. 7,248.44 million and Rs. 1,117.378 respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises 17 formations of 05 PAOs having a total expenditure of Rs. 1,982.804



million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 27.35% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 04 formations of 04 PAOs having a total receipt of Rs. 1,117.378 million for the financial year 2018-19. In terms of percentage, the audit coverage for receipts is 100% of auditable receipts.

In addition to this compliance audit report, Directorate of District Audit conducted Financial Attest audits, and Performance Audits and Special Studies for which reports are being published separately.

(Footer add) District Governments has no receipt.

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

As a result of audit, a recovery of Rs. 11.012 million was pointed out in this report. No recovery against these figures was reported.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of Local Governments Haripur with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment of the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing.

**d. Audit Impact**

As a result of Audit no substantial impact was noticed as the management did not convene the DAC meeting. The departments failed to implement corrective measures in shape of financial management and to establish effective internal control system. Therefore irregularities noticed during the current audit were of identical nature as pointed out during the preceding years.

**e. Comments on Internal Control and Internal Audit department**

INTOSAI defines the internal control structure as the plans and action of an organization, including management's attitude, methods, procedures and other

measures that provide reasonable assurance that the following objectives are achieved:

- a. Assets are safeguarded against loss due to waste, abuse, mismanagement, errors, fraud and other irregularities.
- b. Laws, regulations and management directives are complied with; and
- c. Reliable financial and management data is maintained and fairly disclosed in timely reported.

In most of the offices the internal controls were overridden by the management specifically in the appointments, procurement of goods and services, deduction of taxes and recovery of government receipts etc. Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the Local Governments Haripur.

**f. Key audit findings of the report**

- i. Non compilation/Consolidation of Accounts of Local Governments- Rs. 1,136.543 million<sup>1</sup>
- ii. Misclassification of Developmental Expenditure of Rs. 186.669 Million<sup>2</sup>
- iii. Irregularities were noted in 13 cases amounting to Rs. 190.787 million<sup>3</sup>
- iv. Value for money were noted in 5 cases amounting to Rs. 135.374 million<sup>4</sup>
- v. Others, including cases of accidents, negligence etc. were noted in 17 cases amounting to Rs. 753.953 million<sup>5</sup>

Minor irregularities/ weaknesses pointed during the audit are being pursued separately with the authorities concerned, as detailed in Annex-1.

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<sup>1</sup> Para 1.2.1

<sup>2</sup> Para 1.2.2

<sup>3</sup> Para 2.5.1.1 to 2.5.1.5, 3.5.1.1 to 3.5.1.6 and 4.5.1.1 to 4.5.1.2

<sup>4</sup> Para 2.5.2.1 to 2.5.2.2, 3.5.2.1 to 3.5.2.2 and 4.5.2.1

<sup>5</sup> Para 2.5.3.1 to 2.5.3.10, 3.5.3.1 to 3.5.3.6 and 4.5.3.1

**g. Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues.
- iii. Deduction of taxes on supplies and contracts need to be ensured.
- iv. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.

## **CHAPTER-1**

### **Public Financial Management**

#### **1.1 Sectoral Analysis**

##### **Introduction**

After promulgation of Local Government Act, 2013, Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. Consequent upon, District Government, Town Municipal Administrations and Village/Neighborhood Councils were established in District Haripur. In the light of LGA 2013, District Haripur is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE & RDD is the Principal Accounting Officers for Village/Neighborhood Councils.

In District Haripur, Funds amounting to Rs. 7,800.40 million were allocated to 104 formations working under 05 PAOs. Expenditure of Rs. 7248.437 million was made resulting into saving of Rs. 551.96 million. Receipts of Rs. 1,117.378 million were collected through these formations during the financial year 2018-19. Audit coverage relating to expenditure for the current audit year comprises 17 formations of 05 PAOs having a total expenditure of Rs. 1,982.804 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 27.35% of auditable expenditure. Similarly, audit coverage for receipts is 100%.

According to Section 36(3) of Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Accounts Officer, Haripur did not reflect Rs. 760.671 million into the consolidated financial statement of Local Government, Haripur. Similarly, the development expenditure of Rs. 186.669

million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

District Government, Haripur was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013. The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013. Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Haripur as required under section 34 of LGA 2013. The receipts collected as taxes/fees/rents under section 42 of LGA-2013 were also not credited to the District Fund. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Haripur with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013.

The Local Government provided services in the following sectors.

### **Education**

The education sector is one of the major sectors devolved at district level. Statistics show that there are 854 primary, 276 middle, secondary and higher secondary schools in District Haripur. The estimated Teacher Student Ratio is 1:72 at primary, 1:40 at middle, 1:44 secondary and 1: 47 the level of higher secondary schools. District Haripur literacy rate is 53.7% the Gross Enrollment Rate (GER) is 64%, and the Net Enrollment Rate (NER) is 40% at the primary level. On budgetary front, District Education office, Haripur succeeded in spending 99% of District ADP and also 99% of non-salary budgets.

District Education Offices in Haripur were given target of enrolment of 100,416 children for current year against which 93,248 kids were enrolled; wherein, DEO (male) and DEO (female) enrolled 47,456 and 45,792 children respectively. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 95% & 90% respectively. Furthermore, 89% schools in district Haripur were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were only 92% against the assigned targets.

## **Health**

Health is another important sector of District Haripur with a total of 68 health facilities spread across the district, among which 08 are urban while the rest are rural based. Their further break-up is 40 BHUs, 08 CDs, 02 MCHs, 05 RHC, 03 CHs, 01 TBC, 06 sub health centers and 03 THQs/Category-D hospitals with the total catchment area population of approximately 857,664 as per survey carried out by Pakistan Bureau of Statistics' in 2017.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 1663 babies were born with 967 and 696 in primary and secondary health facilities respectively. Out of them, 87 infant and 173 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as 18,644 lab tests, 5,851 X-rays, -2,060 ultrasounds and 94 ECGs were done in both primary and secondary health centers in district Haripur. Figures of immunization from EPI register were also very impressive as 24,470 pregnant women received TT-2 vaccines, 32,485 kids under 12 months received full immunization, 15,719 children under 12 months received 1st measles vaccines and 13,521 kids under 12 received 3rd pentavalent vaccine. 8,291 families were provided family planning services as evident from FP register. Human resource data from facility records revealed that these health centers were amply provided with medical officers and paramedics as only very

few positions were found vacant. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

### **Social Welfare**

In social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There is One welfare home for beggars/orphan in district Haripur with the objective to rehabilitate them by imparting vocational training. During last year, in Haripur no bagger was benefited from this facility. Rehabilitation center for drug addicts has 09 beds and it had treated 19 patients during the year. Furthermore, various vocational and industrial trainings were provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

### **Municipal Services**

Town Municipal Administrations, District Haripur did not fulfill some primary requirements envisioned as integral component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013. The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Peshawar with prescribed format and necessary trainings to compile the accounts

of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013.



## **1.2 Audit Paras**

### **1.2.1 Non Compilation/Consolidation of Accounts of Local Governments- Rs. 1,136.543 million**

#### **Criteria**

According to section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

#### **Condition**

During certification audit of the accounts of the DAO Haripur for the financial year 2018-19, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 1,136.543 million and Rs. 760.671 million respectively, of the TMAs are not reflected in accounts.

Same is the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available at the time of audit.

#### **Cause**

Provisions of the Local Govt Act 2013 by Local Government in District Haripur were not complied.

#### **Implication**

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local government remained incomplete which led to disclaimer of audit opinion.

#### **DAC Decision**

Para stands till correction of these omissions.

#### **Recommendation**

Necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

## **1.2.2 Misclassification of developmental expenditure of Rs. 186.669 million**

### **Criteria**

According to Para 4.1.1.3 and of APPM the accounting treatment details the record which needs to be maintained for complete and accurate recording of expenditure and receipts.

### **Condition**

During certification audit of the accounts of the DAO Haripur for the financial year 2018-19, audit observed that the statement of cash receipts and payment did not show the correct position as the development expenditure of Rs. 186.669 million was presented under operating expenses, whereas, this should have been presented under the head “Physical Assets and Civil Works”.

### **Cause**

The District Officer Finance and Planning Haripur budgeted all the developmental expenditure under the head A 03970- others, meant for operating expenses. Resultantly expenditure was also booked by the DAO under the same head of accounts.

### **Implication**

Due to misclassification in budgeting the expenditure was also misclassified under a irrelevant head of account. This action resulted into overstatement of expenditure and understatement of physical assets, thus rendering the financial statement as not presenting the true and fair picture.

### **DAC Decision**

Para stands till correction of this omission.

### **Recommendation**

The budgeting practices of the district govt. be rectified in future to enhance the truthfulness and reliability of the financial statements.

## **CHAPTER-2**

### **District Government**

#### **2.1 Introduction**

Under the Khyber Pakhtunkhwa Local Government Act 2013, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, Cooperative Society & Social Welfare.

**According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013 the authority and responsibilities of the District Government have been given as under:**

(1) The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.

(2) Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.

(3) The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

**Detail of audit planned formations expenditure and receipts:**

S. No	Description	Total No's	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	10	04	1,082.810	NIL

**2.2 Comments on Budget and Accounts (Variance Analysis)**

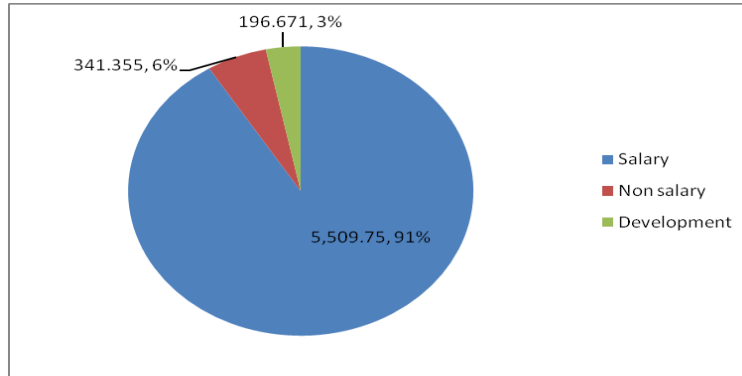
(Rs in million)

District Government Haripur				
2018-19	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age Saving
Salary	5,530.054	5,509.752	(20.302)	(0.37)
Non-salary	603.712	341.355	(262.356)	(43.46)
Developmental	240.698	196.671	(44.028)	(18.29)
<b>Total</b>	<b>6,374.464</b>	<b>6,047.778</b>	<b>(326.686)</b>	<b>(5.12)</b>
<b>Receipts</b>	-	-	-	-

The savings of Rs. 326.686 million indicate inefficiency in the capacity of District Government Departments to utilize the amount of allocated funds.

**EXPENDITURE 2018-19**

(Rs. in million)



### 2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 909.138 million were raised in this audit report. This amount also includes recoverable of Rs. 5.741 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	<b>Irregularities</b>	-
A	Procurement related irregularities	75.948
B	Management of Accounts with Commercial Banks	3.938
2	Value for money and service delivery issues	131.406
3	Others, including cases of accidents, negligence etc.	697.846
<b>Total</b>		<b>909.138</b>

### 2.4 Comments on the status of compliance with District Accounts Committee Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of DAC meetings are given below:

Sr. No.	Audit Year	DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9	2011-12	Not Convened
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened

## **2.5 AUDIT PARAS**

### **2.5.1 Irregularities**

#### **Procurement related irregularities**

##### **2.5.1.1 Loss to Government due to allowing compulsory acquisition charges –Rs. 31.639 million**

According to Section 18(1) & (2) of Land Acquisition Act 1894, any person interested who has not accepted the award may, by written application (application shall state the grounds on which objection to the award is taken) to the collector, the matter be referred by the collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the person to whom it is payable or the apportionment of the compensation among the persons interested.

According to section 23(2) of Land Acquisition Act 1894, "in addition to the market value of the land as above provided, the court shall in every case award a sum of 15% on such market value, in consideration of the compulsory nature of the acquisition".

Deputy Commissioner, Haripur allowed Rs. 31,639,776 as 15% compulsory acquisition charges during 2018-19, on account of acquisition of land for construction of bypass road Haripur. Audit observed the following shortcomings.

- i. Compulsory acquisition charges were allowed at initial stage of acquisition before the publication of preliminary notification under section 4 of the Act.
- ii. No written objection, obstruction, refusal or appeal made to the Collector/Court by the owners as required under section 18 (1) & (2) of the Act.
- iii. Neither the cases were referred to Court nor any proceeding was undertaken/carried out under section 20 (a) (b) mentioned in the criteria.

In view of the above audit holds that allowing 15% compulsory acquisition charges was in violation of Act, which resulted in loss of Rs.31,639,776. Detail given below:

S.No	Tehsil	Project	Cos of land	15% C.C
1	Haripur	Land for construction of Haripur bypass road village Pharala	38,524,556	5,778,683
2	Haripur	Land for construction of Haripur bypass road village Alam	172,407,292	25,861,093
<b>Total</b>			<b>210,931,848</b>	<b>31,639,776</b>

Overpayment occurred due weak administrative controls, which resulted in loss to Government.

When pointed out in July 2019, the management stated that the Land Acquisition Act 1894 provides for compulsory acquisition of land. Hence, the compulsory acquisition charges were paid as per law. Reply was not convincing, the cases were not referred to Court nor any proceeding was undertaken/carried out under section 20 (a) (b) mentioned in the criteria.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends recovery of 15% compulsory charges and action against the person(s) at fault.

**AIR No.7(2018-19)**

**2.5.1.2 Wastage of public money/Irregular purchase of Vehicles  
Rs. 10.262 million**

According to Economy/Austerity measures introduced by Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I/FD/5-8/2018-19 dated 29.10.2018, there shall be complete ban on purchase of new vehicles except those as defined in Para 1(iii) of the letter.

According to Para E of Minutes of the Transport Committee meetings dated 07/10/2015, the department must ensure that all entitled officers use vehicles of engine capacity as per following detail.

Officer in BPS-20	1300CC
Officer in BPS-19	1300CC
Officer in BPS-18	1000CC
Officer in BPS-17	800CC

Deputy Commissioner, Haripur purchased two vehicles during the year 2018-19 for Rs. 10,262,000 as detailed below;

S.No	Vehicle Type	Purchased for	Cost of vehicle
1	Toyota Fortuner 4X\$	DC Haripur	7,863,000
2	Toyota Corolla GLI 1.3 L	DO (F&P)	2,399,000
<b>Total</b>			<b>10,262,000</b>

Audit observed the following Irregularities

1. Relaxation of ban was not obtained from the competent authority
2. The vehicles purchased were not in accordance with the entitlement of the officers concerned, authorized by the competent authority/transport committee.
3. Vehicles were purchased despite the facts that there were 4 vehicles in pool of the local office

The irregularity occurred due weak internal and financial controls, which resulted in wastage of public funds.

When pointed out in July 2019, the management stated that the sanction of the competent authority was obtained. Entitlement of the vehicle specified in the minutes of the transport committee. The vehicles on the pool are already in the use of Administration officers, which are insufficient for the whole district. Reply was not convincing as ban relaxation from the competent authority was



not obtained, similarly minutes of the transport committee showing entitlement of such luxury vehicles was not available on record. Justification in the matter must be provided.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends justification in the matter and fixing of responsibility for action against the person (s) at fault.

**AIR No.17(2018-19)**

**2.5.1.3 Non maintenance of Assets record –Rs. 22.268 million**

According to Para VI of the Second Schedule of Khyber Pakhtunkhwa District Government Rules of Business 2015, District Administration will maintain record of Assets & Liabilities of the District.

During the audit of the Deputy Commissioner Haripur for the financial year 2018-19, it was noticed that Rs. 22,268,046 were spent on account of procurement of fixed assets. However, record of Assets and Liabilities of the District Government Haripur was not maintained by the District Administration which needs justification. Detail is given at annexure-2.

Non maintenance of Assets record occurred due to weak internal and administrative controls.

When pointed out in July 2019, the management stated that the directions to all the departments have been conveyed. The desired detail will be submitted soon. No progress intimated till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit suggests proper maintenance of assets and liabilities record besides action against the person(s) at fault.

**AIR No.18(2018-19)**

**2.5.1.4 Non-Supply of medicines and science equipments-Rs. 11.779 million**

According to clause 22 of Standard bidding documents for purchase of medicines issued by Director General Health Services Khyber Pakhtunkhwa, states that supply shall be completed within 30 days.

Furthermore, according to clause 4 of terms & condition of contract agreement, “delivery of all the science equipment items must be completed to all the schools within 30 days of issuance of this supply order”.

District Health Officer Haripur paid Rs. 6,051,800 to various firms for supply of medicines during financial year 2018-19. However, the firms failed to complete the supply within stipulated time. Detail is given at annexure-03.

Furthermore, District Education Officer Female Haripur issued supply order to M/S Khattak Trade Zone for supply of science equipment on 07.05.2018 and paid Rs. 7,637,175 in advance. Audit observed that 75% supply of science equipments was not made even after lapse of almost 15 months till the date of audit amounting to Rs. 5,727,881. The local office neither forfeited the security of the supplier nor lodged FIR against him, resulting in loss to Government.

Irregularity occurred due to lack of internal controls, which caused non- availability of medicines for patients and science equipment for students to perform deferent experiments.

When pointed out in August 2019, the management (DHO) stated that, multiple reminders have been given to the companies for supply of medicines which were still not supplied. Efforts were underway, medicines as & when received will be reported to audit. The reply was not convincing as no progress was shown till finalization of this report.

Furthermore, management (DEO female) stated that an affidavit was submitted by the contractor in which he claimed to supply science equipment. The reply was not convincing as the science equipments were still not supplied till the dates of audit.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

**AIR No. 01 & 04 (2018-19)**

### **Management of Accounts with Commercial Banks**

#### **2.5.1.5 Non-reconciliation of closing balance in designated bank account –Rs. 3.938 million**

According to Government of Khyber Pakhtunkhwa, Finance Department letter No 2/3/(F/L)/FD/2018Vol-XII dated 03.07.2018, all the departments are required to reconcile the closing balances in all designated bank accounts with Finance Department latest by 15th July, 2019 along with duly verified bank statements for 2018-19.

District Education Officer Male Haripur did not reconcile closing balance amounting to Rs. 3,938,886 as on 30th June, 2019 in designated bank account with the Finance department, in violation of above instructions of Finance Department.

Non reconciliation of closing balance in designated bank account occurred due to weak financial control and lack of interest toward compliance of orders, which caused unfair view of the financial information.

When pointed out in August 2019, the management stated that the closing balance will be reconciled with the finance department within due course of time

and result will be shown to audit. The reply was not convincing as no progress was shown to audit nor the balance reconciled with the finance department.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends reconciliation of the closing balance with Khyber Pakhtunkhwa Finance Department.

**AIR No.09(2018-19)**

## **2.5.2 Value for money and service delivery issues**

### **2.5.2.1 Loss to Government due to wasteful expenditure of Rs. 77.781 million**

According to Directorate General Health Services Khyber Pakhtunkhwa Peshawar Letter No.8110-60/Proc:Cell dated 21.07.2017, “before issuance of supply orders of the required items the offices shall ensure, availability of human resources, infrastructure, electricity and there is no dumping of the said equipment”.

District Health Officer, Haripur purchased various equipments for Type-C Hospital KTS Haripur amounting to Rs. 77,810,894 during 2014-15. Audit observed that the equipments were dumped at the hospital and the local office failed to install them till the dates of audit.

Payment without complete installation occurred due to weak financial and administrative control which resulted in loss to Government.

When pointed out in August 2019, the management stated that, due to non availability of human resource this office has time and again submitted SNE to the concerned authorities as when approved the equipments will be installed in health facility. The reply was not cogent as the valuable equipments remained dumped since 2014-15.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends installation of equipment besides action against the persons at fault.

**AIR No.17 (2018-19)**

**2.5.2.2 Loss to Government due to substandard supply of furniture  
Rs. 53.625 million**

According to the agreement, warranty period of the furniture items will be one year from the date of delivery. Any furniture items, if found defective due to manufacturing fault during the warranty period, shall be replaced or repaired by supplier within 14 days without charging any cost.

District Education Officer Male Haripur during financial year 2018-19 purchased furniture for Rs. 53,625,400. The local office was required to insure quality of items supplied. However it was noticed that some items were substandard and found with cracks and insect effected as per report of the District Education Officer Male Haripur on 24.07.2019 but the same was neither changed nor repaired free of cost by supplier as per agreement.

Irregularity occurred due to weak internal control which resulted in substandard supply.

When pointed out in August 2019, the management stated that the admin has already asked to provide a certificate regarding the quality and quantity along with the condition of supplied furniture. It is worth mentioning here that 90% certificates have been received by the principals/HMs of the schools. The reply was not convincing as no documentary evidence in support of reply was furnished to audit.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends detail investigation into the matter and action against the person(s) at fault.

**AIR No.04(2018-19)**

### **2.5.3 Others, including cases of accidents, negligence etc.**

#### **2.5.3.1 Non utilization of development funds in the same financial year –Rs. 63.224 million**

According to Government of Khyber Pakhtunkhwa, Local Government Election and Rural Development Department letter No. Director (LG)/ District ADP/2015 dated 28.01.2015, all the schemes shall be completed within the same financial year.

Deputy Commissioner, Haripur allocated Rs 16,282,499 to various cost centers/executing agencies for execution of 33 developmental schemes in the District for the financial year 2018-19. An amount of Rs. 15,240,870 remained unspent till 30<sup>th</sup> June 2019. Detail is given at annexure-04.

Furthermore, Deputy Commissioner did not utilized Rs. 47,983,012 under ADP No. 343(170298) “Block Provision of Projects to be funded from 10% Net Hydel Profit” in financial years 2015-16 & 2016-17.

Non utilization of development funds occurred due to lack of interest and weak internal controls, which caused depriving the community from the benefits of the development schemes.

When pointed out in July 2019, the management stated that all the executing agencies were again and again directed to complete the approved schemes within the given time period as per work orders. Moreover, the case of revival of fund (10% Net Hydel Profit) was sent to Finance Department but the same fund was not provided by the Finance Department. The fund will be utilized for the uplift of the community as and when received. Reply was not convincing as the fund remained unspent during 2018-19, the contractors must be directed for speedup the execution of the schemes and penalty must be imposed for late execution. Moreover, the case for revival must be taken up with Finance Department for early release of 10% net Hydel profit share of the District Haripur for utilization and clearance of the contractor’s claims.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends utilization of funds and action against the person(s) at fault.

**AIR No.1 & 6 (2018-19)**

**2.5.3.2 Less allocation of ADP funds–Rs. 53.135 million**

According to Government of Khyber Pakhtunkhwa LGE & RDD Notification No. Director (LG) P&D Guidelines 2015 dated 28.07.2016, the investment of developmental fund must be allocated in various sectors at the prescribed ratios at the level of the District Government as below:

- Education 20%
- Health 10%
- Agriculture, Women development & youth/sports 15%
- Discretion of District Council (25%) Roads (20%) & DWSS (10%) 55%

Deputy Commissioner, Haripur released Rs. 115,635,000 of the District ADP for investment/utilization in various sectors at the prescribed ratios at District level during 2018-19. Analyses of the SAP data revealed that Education, Health, Agriculture, Social welfare and Sport sectors were allocated less amount of Rs. 53,135,000 (Percentage wise) against their due shares. Detail is given at annexure-05.

Less allocation of developmental fund to key sectors occurred due to weak financial management, which deprived the community from the benefits of social welfare schemes.

When pointed out in July 2019, the management stated that the budget of the District Government was prepared and approved at the start of the financial year after receiving the allocation amount from the Provincial Finance Department on quarterly basis and sectoral allocation could not be changed with



each released amount. Reply was not convincing as the fund was required for allocation at the prescribed ratios on the basis of actual releases of fund to adhere the laid down ratios for the distribution of ADP. Furthermore, documentary proof that sectoral allocation could not be changed with each release was not provided till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit suggests adhering strictly to the laid down criteria of distribution of development funds besides action against the person(s) at fault.

**AIR No.3(2018-19)**

**2.5.3.3 Non-reconciliation of expenditure under head Revenue Deposit –Rs. 509.366 million**

According to Rule 80 (2) of District Government budget rules 2016 of Khyber Pakhtunkhwa, “Upon receipt of the schedule from the District Accounts Officer, the Drawing and Disbursing Officer (DDO) shall compare such schedule with the statement prepared by him and reconcile expenditure with District Accounts Officer by 10th of the month for the previous month or as prescribed.

Deputy Commissioner, Haripur incurred expenditure of Rs. 509,366,136 under head G11215-Revenue Deposit during financial year 2018-19, but reconciliation of the expenditure was not carried out with DAO Haripur till date of Audit. This act on the part of the local office caused unauthenticated/unfair view of the accounts of the District Government Haripur. Detail is given at annexure-06.

Non reconciliation of expenditure occurred due to weak internal & financial controls, which caused unfair view of the accounting information.

When pointed out in July 2019, the management stated that the observation has been noted for future compliance. Reconciliation of expenditure

under head Revenue Deposit be made with DAO Haripur for financial year 2018-19.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit suggests immediate reconciliation of expenditure besides action against the person(s) at fault.

**AIR No.09(2018-19)**

#### **2.5.3.4 Unauthentic Arms Licenses receipts -Rs. 7.048 million**

As per Agreement deed Para 6.1 monthly licenses receipts must be submitted by M/S M.Comm private limited into treasury on 5<sup>th</sup> date of next month and communication into this effect shall be made to the authorities.

During audit of the accounts record of Deputy Commissioner Haripur for financial year 2018-19, it was noticed that Rs. 7,048,190 was collected by M/s M.Comm (A2Z E-Payments) on account of Arms licenses in District Haripur but no proof of deposit into treasury was available in the local office. Furthermore reconciliation of receipts collected by M/S M.Comm Private Ltd with Home Department was made for the financial year 2018-19.

Unauthentic collection of Arms Licenses fee and non reconciliation occurred due to lack of interest and administrative controls by Deputy Commissioner Haripur which caused in loss to exchequer.

When pointed out in July 2019, the management stated that Home Department Khyber Pakhtunkhwa had authorized M/S M.Comm (A2Z E-Payment) to collect arms license fee through a contract. The same is collected and deposited by the said firm into their own account. Reply was not convincing as the 2<sup>nd</sup> party was required to credit the amount to the relevant head of account of the 1<sup>st</sup> Party i.e., Home Department instead of own account. Secondly the firm was required to make reconciliation to verify the receipts in the account of the 1<sup>st</sup> party, which was not done.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends enquiry in the matter, provision of reconciliation to verify the receipts of the Home Department besides action against the person(s) at fault.

**AIR No.10(2018-19)**

### **2.5.3.5 Variation in receipts of driving license fee –Rs. 5.143 million**

According to Rule 70 (1) (4) of District Government budget rules 2016 of Khyber Pakhtunkhwa, The Collecting Officers shall reconcile his figures with the record maintained by the District Accounts Officer by the 10th day of the month following the month to which the statement relates. In the event that any error in recording of receipts is discovered the return shall be corrected and intimation shall immediately be sent to the District Accounts Officer for rectification.

During audit of the accounts of Deputy Commissioner Haripur, it was noticed that 12251 LTV and 1266 HTV licenses were issued during financial year 2018-19. Total receipts under head C02637 DDO code HR4340 as per SAP of District Haripur were Rs. 11,380,253 whereas as per local office record the same receipts were shown Rs. 6,236,803. Hence, there was a variation of Rs. 5,143,450 in the receipts of driving license as per local office record and DAO Haripur. Detail is given at annexure-07.

Furthermore, the local office did not carry out reconciliation of receipts under the head with DAO Haripur. Audit is of the opinion that the variation amount has either been misappropriated or misclassified.

The irregularity occurred due to weak internal and financial controls, which caused suspected misappropriation and loss to the government.

When pointed out in July 2019, the management stated that both the transport department and police department are depositing driving license fee under head C02637 due to which variation has been pointed out. Reply was not

convincing as the SAP shows total receipts of Rs. 11,380,253 under DDO Code HR4340 which relates to the local office. Clarification from DAO Haripur be provided to confirm actual receipts under head C02637 deposited by HR4340.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends carrying out proper reconciliation and producing system generated report by DAO Haripur besides conducting inquiry to ascertain the factual position.

**AIR No.12(2018-19)**

**2.5.3.6 Loss to Government due to imposition of fines at low rates – Rs. 1.766 million**

According to Government of Khyber Pakhtunkhwa, Food Department Notification No. SOF(Food Deptt)2-29/829 dated 30/07/2013, the minimum fine was Rs. 5,000 and maximum Rs. 45,000 for violation in price and quality in food stuff.

Deputy Commissioner Haripur imposed fines for violation of prices and quality control drive during financial year 2018-19. The fines were imposed at the rates less than the minimum prescribed limit as mentioned above, which caused loss to Government for Rs. 1,766,300 as detail given below:

<b>S.No</b>	<b>Office</b>	<b>Less recovery (Rs)</b>
1	Additional Assistant Commissioner-I Haripur	346,400
2	Additional Assistant Commissioner-II Haripur	369,000
3	Assistant Commissioner Khanpur	73,500
4	Assistant Commissioner Ghazi	543,400
5	Assistant Commissioner (Revenue)	434,000
<b>Total</b>		<b>1,766,300</b>

Less recovery occurred due to weak internal controls which resulted in loss to Government.

When pointed out in July 2019, the management stated that the point is noted for future compliance. In the last year the condition of minimum fine of Rs. 5,000 was not observed which will be complied with in future. The reply was not convincing as department did not collect the fines at the prescribed rate, which caused loss to exchequer.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting was not conducted till finalization of this report.

Audit recommends recovery from the person(s) at fault besides fixing responsibility against the person(s) at fault.

**AIR No.14(2018-19)**

**2.5.3.7 Non reporting of clinical efficacy of medicines valuing –Rs. 27.207 million**

According to Para H of the Director General Health Services Khyber Pakhtunkhwa Peshawar letter No 18085-1909/DD(Preg/Reg/Drugs) dated 11.09.2018, the purchasing entity shall submit quarterly reports regarding the clinical efficacy of the MCC approved brands of medicines, surgical disposables etc used at their ends. In case of failure, disciplinary action may be initiated against the Incharge of purchasing entity.

During financial year 2018-19, District Health Officer Haripur purchased medicines amounting to Rs. 27,207,377 from various suppliers and issued to various health facilities. However, the clinical efficacy reports of the medicines were not submitted to the quarter concerned which was contrary to the above instructions.

Non-reporting of clinical efficacy occurred due to weak internal controls, which caused non compliance of Government orders.

When pointed out in August 2019, the management stated that, clinical efficacy report will be obtained from the concerned doctors. The reply was not convincing as no progress was shown till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit suggests that clinical efficacy of medicines must be performed and reported to the higher authorities besides fixing responsibility on the person(s) at fault.

**AIR No.4 (2018-19)**

**2.5.3.8 Loss to Government due to non deduction of sales tax on account of purchase of furniture Rs. 3.976 million**

Sales tax Ordinance 2001 provides deduction of 17 % sales tax from the payment made for supply of goods from firms/suppliers.

District Education Officer Male and Female Haripur purchased furniture for middle schools during 2018-19 for Rs. 13,391,600 and Rs. 9,994,200 respectively. Audit observed that sales tax amounting to Rs. 3,975,586 was not deducted from supplier which resulted in loss to Government. Detail is as following;

S.No	Description	Cost (Rs)	17% sales tax (Rs)
1	Furniture (Tablet chair, two seater desk & Teacher chair)	13,391,600	2,276,572
2	Furniture (Tablet chair, two seater desk & Teacher chair)	9,994,200	1,699,014
<b>Total</b>		<b>23,385,800</b>	<b>3,975,586</b>

Non deduction of sales tax occurred due to weak financial control which resulted in loss to Government.

When pointed out in August 2019, the management (DEO M) stated that the concerned supplier would be asked to supply the documents with deduction of sales tax accordingly. The reply was not convincing as no documentary proof of deduction of sales tax was provided.

When pointed out in August 2019, the management (DEO F) stated that this office will ensure recovery of sales tax from supplier and deposit into

government treasury. The reply was not convincing as sales tax should have been deducted at the time of purchase.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends immediate recovery of sales tax from the supplier and deposit into Government treasury and action against the person(s) at fault.

**AIR No. 02 & 02 (2018-19)**

**2.5.3.9 Unverified expenditures of PTC fund- Rs. 5.561 million**

According to PTC guidelines, details vouchers, cashbook etc will be maintained by the DEO and inspection will be carried out by the inspection committee.

District Education Officer Male and Female Haripur transferred Rs. 2,801,000 and Rs. 2,760,000 to various middle schools on account of Class Room Consumables and Petty Repairs during financial year 2018-19. However, administrative inspection of the utilization of fund was not carried out by the officers/committee concerned. Moreover, accounts record i.e. vouchers, cashbook and other supporting documents were not available on record. Detail is as following;

<b>Department</b>	<b>Description</b>	<b>Amount (Rs)</b>
DEO Male	Class room consumable	1,055,000
	Petty Repairs	1,746,000
DEO Female	Class room consumable	1,020,000
	Petty Repairs	1,740,000
<b>Total</b>		<b>5,561,000</b>

The Irregularity occurred due to weak internal controls and coordination which marred transparency in the utilization of funds.

When pointed out in August 2019, the management stated that the administration would constitute a committee to check the expenditure by the PTC of the schools and will obtain record as well. The reply was not convincing as

neither inspection of utilization of fund was carried out nor the vouchers and other supporting documents were available with the local office.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation and action against the person(s) at fault.

**AIR No.03 & 03 (2018-19)**

**2.5.3.10 Wasteful expenditure due to non-functioning of schools - Rs. 21.421 million**

According to Section 41 of Local Government Act 2013 Personal responsibility with regard to loss and waste.(1) Every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

During audit of the accounts of District Education Officer Female Haripur for the financial year 2018-19, record revealed that Rs. 21,421,000 was incurred on construction/up-gradation of female schools, but the schools are still not started till date. Detail is as following;

S.No	Name of School	Construction Completion year	Cost (Amount in million)
1	Establishment of GGPS Chooria Ziarat Bela	30-06-2013	4.094
2	Up-gradation of GGPS Maira Dinga Pul to Middle Status	17-11-2015	6.577
3	Up-gradation of GGPS Skindarpur to Middle Status	18-02-2017	10.75
<b>Total</b>			<b>21.421</b>



Non-functioning of schools occurred due to lack of interest by authorities which resulted in wastage of Government funds.

When pointed out in August 2019, the management stated that SNE of GGPS Choorā Ziarat Bela & GGMS Sikandarpur is pending with Directorate/Secretariat Peshawar. While purchase of land for GGMS Maira Dinga Pul was also pending with acquisition branch of DC office. The reply was not convincing as no documentary proof was shown to audit till finalization of this report.

Request for convening DAC meeting was made in September, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends functionalizing of schools on priority basis and fixation of responsibility.

**AIR No.11(2018-19)**

## **CHAPTER-3**

### **Tehsil Municipal Administration**

#### **3.1 Introduction**

District Haripur has three Tehsils i.e. Haripur, Ghazi and Khanpur. The office of Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), Tehsil Officer (Regulation) and Tehsil Officer (Infrastructure).

**According to section 22 of Local Government Act, 2013 the functions and powers of TMAs are briefly given as under:**

- (a) Monitoring and supervising the performance of functionaries of Government offices located in the Tehsil,
- (b) Land management in the Tehsil, provision of municipal services, execution and management of development plans for improvement of municipal services and infrastructure.
- (c) Enforcing municipal laws, rules and bye-laws, Preventing and removing encroachments, regulate affixing of sign-boards and advertisements;
- (d) Financial management of the Tehsil such as, Preparation of budget and annual municipal development programs, collection of revenue such as taxes, penalties, fines etc. manage municipal properties, assets and funds, and liaise with the district government in all these matters.
- (e) Maintaining a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (f) Organizing sports, cultural, recreational events, fairs, cattle fairs and cattle markets;

- (g) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (h) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof.

**Detail of audit planned formations expenditure and receipts:**

S. No	Description	Total No's	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Authorities/Autonomous Bodies etc under the PAO	3	3	760.671	1117.378

**3.2 Comments on Budget and Accounts (Variance Analysis)**

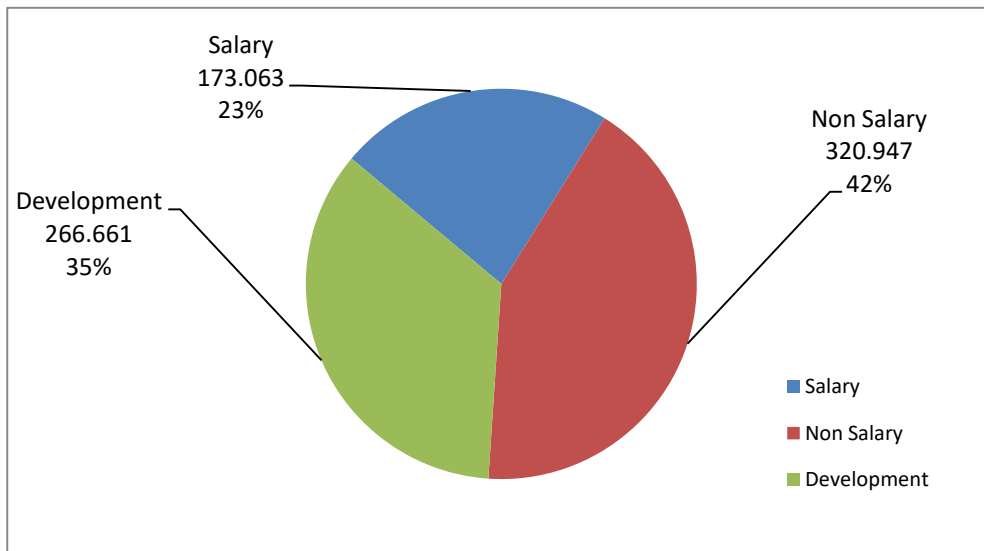
(Amount in million)

TMAs				
2018-19	Budget	Actual Expenditure/ Receipts	Excess/Saving	%age
Salary	253.952	173.063	-80.889	-31.85
Non-salary	455.091	320.947	-134.144	-29.48
Developmental	329.670	266.661	-63.009	-19.11
<b>Total</b>	<b>1,038.713</b>	<b>760.671</b>	<b>-278.042</b>	<b>(26.77)</b>
<b>Receipts</b>	<b>1019.68</b>	<b>1,117.378</b>	<b>97.968</b>	<b>9.61</b>

The savings of Rs. 278.042 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds.

## EXPENDITURE 2018-19

(Rs in million)



### 3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 149.464 million were raised in this audit report. This amount also includes recoverable of Rs. 2.858 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	<b>Irregularities</b>	-
A	Procurement related irregularities	91.802
2	Value for money and service delivery issues	2.858
3	Others, including cases of accidents, negligence etc.	54.804
<b>Total</b>		<b>149.464</b>

### 3.4 Comments on the status of compliance with Tehsil Accounts Committee Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of TAC meetings are given below:

<b>Sr. No.</b>	<b>Audit Year</b>	<b>TAC meeting</b>
1.	2002-03	N/A
2.	2003-04	N/A
3.	2005-06	N/A
4.	2006-07	N/A
5.	2007-08	N/A
6.	2008-09	N/A
7.	2009-10	N/A
8.	2010-11	N/A
9	2011-12	N/A
10	2012-13	Not convened
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened

### **3.5 Audit Paras**

#### **3.5.1 Irregularity**

##### **Procurement related irregularities**

##### **3.5.1.1 Irregular expenditure on account of developmental schemes without material testing – Rs. 11.143 million**

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

Tehsil Municipal Officer, TMA Ghazi incurred expenditure of Rs. 11,143,763 on various developmental schemes under District ADP during 2018-19. Audit observed that material tests of the items used in the schemes were not conducted through contractors, in violation of the above instructions. In view of the foregoing observation, use of substandard material could not be ruled out. Detail is given at annexure-08.

Irregularity occurred due to weak internal control which resulted in irregular expenditure.

When pointed out in October 2019, the management stated that compliance of the instruction would be made in letter and spirit in the future. The reply was not convincing as government instructions were not followed and chances of sub standard material could not be ruled out.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation and fixing responsibility on the person(s) at fault.

**AIR No.04(2018-19)**

### **3.5.1.2 Irregular expenditure on account of developmental schemes Rs. 21.470 million**

According to Government of Khyber Pakhtunkhwa, Local Government, Election and Rural Development Department, Local Council Board letter No.AO (Planning)/LCB/Gen/Inst/4-10/2016 dated 31.01.2019;

- PC-1 should be on proper format ensuring all requisite details of quantities and costs.
- Before and after pictures of developmental schemes should be the part of concerned file.
- District Monitoring Officers of concerned Districts should visit all developmental schemes and submit detail report.

TMA Ghazi incurred expenditure of Rs. 21,470,165 on various developmental schemes with estimated cost of 27,290,000 during 2018-19. Detail is given at annexure-09.

Audit observed the following shortcomings;

1. PC-1 and BOQ was not available.
2. GPS coordinates were not available.
3. Before and after pictures of developmental schemes were not available.
4. Monitoring of schemes was not done by District Monitoring Officers as no monitoring report of developmental scheme was available.

In view of the above shortcomings, audit held the expenditure irregular.

Irregular expenditure occurred due to weak internal control which resulted in violation of Government instructions.

When pointed out in October 2019, the management stated that the above requirements were available in the office and would be made part of the concerned files and shown to audit. The reply was not convincing as no

documentary proof in support of reply was given and no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation besides fixing responsibility on the person(s) at fault.

**AIR No.06(2018-19)**

**3.5.1.3 Irregular execution of works without Technical Sanction and material testing–Rs. 18.293 million**

According to Chief Engineer Government of Khyber Pakhtunkhwa LGE&RD Department letter No Ch./Engineer/LCB/General/3-4/2016 dated 14-01-2016, in order to improve the quality of works and to achieve the required specification, material testing shall be conducted through contractors at their own expenses from reputed labs of UET, PKHA etc and if any scheme found executed without test of material will not be accepted and action will be initiated against the persons at fault.

Para 2.4 of B&R Department Code requires that no work shall be started without administrative approval, technical sanction and allotment of funds.

Tehsil Municipal Officer, TMA Khanpur executed various developmental works amounting Rs. 18,293,446 under different developmental grants like ADP and PFC etc during the year 2018-19. Detail is given at annexure-10.

However technical sanction of the schemes was not obtained prior to the execution of work at site. Material tests of not a single scheme were carried out in violation of the above instructions.

Audit observed that the irregularity occurred due non observance of government instructions, which resulted in irregular execution of works.



When pointed out in October 2019, the management stated that approval of Technical Sanctions from the competent authority are in process and will be shown to audit in due course of time. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

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

**AIR No. 02(2018-19)**

**3.5.1.4 Irregular Expenditure on repair & maintenance without calling tenders/advertisement–Rs. 9.794 million**

According to Rule 6 of KPPRA “Open tendering open competitive bidding as principal method of procurement.-- (1) Save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand). The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Tehsil Municipal Officer, Haripur incurred Rs. 9,793,531 during 2018-19, on account of repair of residential and non residential buildings without calling tenders and advertisement as required under Public procurement regulatory rules as detailed below:-

<b>S.No</b>	<b>Description</b>	<b>Amount (Rs)</b>
1	Desilting of Khata	4,022,241
3	Repair & maintenance of Tube well motors	5,723,449
5	Repair of transformers of tube well	1, 047,840
<b>Total</b>		<b>9,793,531</b>

Audit is of the view that due to weak internal controls, departments procured store articles ignoring the codal formalities.

When pointed out in October 2019, the management stated that as per record proper procedure of work was adopted. Reply is not convincing as documentary evidence was not provided.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation for fixing of responsibility upon person at fault.

**AIR No.02(2018-19)**

**3.5.1.5 Irregular expenditure without Technical sanction-Rs. 29.498 million**

According to Para 32 of CPWA Code Volume I, no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

TMA Haripur incurred expenditure of Rs. 29,498,293 on developmental schemes with estimated cost of Rs. 33,800,000 during 2018-19. Audit observed that Technical Sanction of the competent authority was not obtained which resulted in irregular expenditure. Detail is given at annexure-11.

Expenditure without obtaining technical sanction occurred due to weak internal control which resulted in irregular execution of developmental schemes.

When pointed out in October 2019, the management stated that Technical Sanction will be obtained from competent authority and shown to audit. Reply is not convincing as documentary evidence was not provided.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation and fixing responsibility on the person(s) at fault.

**AIR No.04(2018-19)**

**3.5.1.6 Irregular expenditure on repair & maintenance of residential & non residential buildings Rs. 1.604 million**

According to Rule 6 of KPPRA “Open tendering open competitive bidding as principal method of procurement.-- (1) Save as otherwise provided hereinafter and subject to the provisions of rule 10, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000 (rupees one hundred thousand). The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

TMO Haripur incurred expenditure of Rs. 1,604,399 on account of repair of residential and non residential buildings during 2018-19 without calling tenders and advertisement as required under Public procurement regulatory rules as detailed below:-

S.No	FY	Description	Amount (Rs)
1	2018-19	Repair & maintenance of TOI office	496,085
2	2018-19	Repair of TMA quarters	1,108,314
<b>Total</b>			<b>1,604,399</b>

Expenditure without advertisement occurred due to weak internal control which resulted in violation of Government instructions.

When pointed out in October 2019, the management stated that as per record proper tendering process has been adopted for repair of TMA office and no expenditure was incurred on TMA quarters. Reply was not convincing as documentary evidence was not produced to audit.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation for fixing of responsibility against person(s) at fault.

**AIR No.11(2018-19)**

### **3.5.2 Value for money and service delivery issues**

#### **3.5.2.1 Non-imposition of penalty for delay in completion of works – Rs. 1.393 million**

According to clause 2 of the conditions of contract agreement, 1% should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer TMA Khanpur awarded contracts of various developmental schemes to different contractors with estimated cost of Rs. 13,926,000 during financial year 2018-19. The schemes were not completed in stipulated period of time and even till the dates of audit i.e., October 2019. No physical progress of the schemes was observed as per progress report of the local office. The local office neither granted time extension to the contractors nor penalty @10% amounting to Rs. 1,392,600 was imposed and recovered. Detail is given at annexure-12.

Penalty was not imposed in violation of contract agreement, which resulted in loss to Government.

When pointed out in October 2019, the management stated that 2% penalty would be imposed on the defaulter contractors and progress would be shown in due course of time. No progress was shown till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and immediate recovery under intimation to audit.

**AIR No. 04(2018-19)**

**3.5.2.2 Non-imposition of penalty for delay in completion of works –  
Rs. 1.465 million**

According to S No 9.11 of Government of Khyber Pakhtunkhwa P&D Rules 2015, project's completion period will be restricted to one year for building, nine months for roads and six months for other projects as per Government policy.

According to clause 2 of the conditions of contract agreement, 1% should be deducted from the contractor's bill for every day delay. The penalty is subject to maximum of 10%.

Tehsil Municipal Officer, TMA Haripur awarded contracts of various developmental schemes with estimated cost of Rs. 1,465,000 during 2018-19. The schemes were not completed in stipulated period, however penalty @ 10% amounting to Rs. 1,465,000 was not imposed and recovered. Detail is given at annexure-13.

Penalty was not imposed in violation of contract agreement, which resulted in loss to Government.

When pointed out in October 2019, the management stated that this office will deduct penalty if any and will be shown to audit in due course of time. Reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends investigation and action against persons at fault besides recovery of penalty.

**AIR No. 08(2018-19)**

### **3.5.3 Others, including cases of accidents, negligence etc.**

#### **3.5.3.1 Loss to authority due non implementation of various tax rates Rs. 1.562 million**

According to Government of Khyber Pakhtunkhwa Local Government Act Section 46. Liability on account of taxes:

(1) A local government may by notification, call upon any person to furnish such information, produce such record or accounts or to present such goods or animals liable to any tax as may be necessary for the purpose of determining the liability of such person to a tax.

(2) Any official of a local government authorized in this behalf, may after due notice, enter upon any building or premises for the purpose of assessing the liability of such building or premises to any tax, or inspecting any goods or animals therein liable to any tax.

(3) Any official of a local government authorized in this behalf may, in the prescribed manner, seize and dispose of any goods or animals on which any tax is due and is not paid.

During the audit of receipt record of TMA Ghazi for the year 2018-19, it was observed that the local office failed to recover the approved rate of taxes from various manufacturers, vendors, suppliers and other business entities in the jurisdiction of TMA Ghazi, for two years i.e., 2017-18 and 2018-19 which resulted in loss to the authority of Rs. 1,562,400. Detail is given at annexure-14.

Non implementation of taxes occurred due to weak internal control which resulted in loss to authority.

When pointed out in October 2019, the management stated that efforts were being made for implementation of taxes, as and when implemented, progress would be shown to audit. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends immediate recovery besides fixing responsibility on the person(s) at fault.

**AIR No.01(2018-19)**

**3.5.3.2 Loss to authority due to non-recovery of long outstanding dues  
Rs. 1.890 million**

According to Government of Khyber Pakhtunkhwa TMA Budget Rules 2016 part X “Revenue And Receipts Management” Section 51 Revenue and Receipts Management read with sub section 1, The primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

Tehsil Municipal Officer, TMA Ghazi auctioned contract for collection of tax on Crush Sand Bajri etc during 2017-18 for Rs. 15,200,000. The local office did not recover the outstanding amount of Rs. 11,890,010 from contractor. It was further observed that the contractor was served notice by the local office on 24-10-18 for early payment of the outstanding dues, which he challenged in the Peshawar High Court. The Peshawar High Court in its verdict dated 19-11-2018 asked the Local Council Board for arbitration between the contractor and TMA Ghazi and decide the issue within one month. However, the issue remained unresolved which resulted in loss to the authority.

When pointed out in October 2019, the management stated that efforts were being made for early recovery of the outstanding dues. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.



Audit recommends recovery of outstanding dues besides investigation fixing responsibility and action against the person(s) at fault.

**AIR No.02(2018-19)**

**3.5.3.3 Non-utilization of Government funds –Rs. 18.422 million**

According to District Government KPK Rules of Business 2015, Second Schedule Section-1(d) (i) that Planning and Development Section of Deputy Commissioner will be responsible for preparation, implementation, monitoring and evaluation of District Annual Development Program in co-ordination with District Offices.

According to Rule 41 of LGA, 2013, every official or servant of a local Government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local government.

Tehsil Municipal Administration Khanpur (Haripur) failed to utilize developmental funds amounting Rs.18.422 million during the year 2018-19. Detail is given at annexure-15.

These grants were released to the local office during the year but no progress regarding its utilization has yet been made till the dates of audit i.e., October 2019. As a result the government money remained blocked and the community deprived of the basic facilities.

Blockade of Government money occurred due to weak financial and management control.

When pointed out in October 2019, the management stated that most of the schemes mentioned in the para are physically completed but due to non revival of funds payments the payments could not be made. No progress was

shown till finalization of this report. Reply was not cogent as the funds were already released for the developmental works.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends detailed inquiry regarding non-utilization of funds besides action against person(s) at fault.

**AIR No. 03(2018-19)**

#### **3.5.3.4 Non deduction of sales tax-Rs. 1.418 million**

According to Sales Ordinance 2001 and SRO of FBR, sales tax @ 17% should be deducted from firms/suppliers.

According to Government of Pakistan Collectorate of Sales Tax & Federal Excise letter No.ST(Tech)Misc.Purchase.06/6097 dated 10/10/2006 there is no sales tax on services of repair and Fixation of Pipes etc, however the material used in such services are chargeable to sales tax.

Tehsil Municipal Officer TMA Haripur over paid an amount of Rs. 1,418,336 due to non deduction of sales tax during 2018-19. Detail is given at annexure-16.

Non deduction of sales tax occurred due to weak internal control which resulted into loss to government.

When pointed out in October 2019, the management stated that as per rules Income tax has already been deducted from contractors and sales tax was not applicable on supply & fixing, para may please be dropped. Reply is not convincing as sales tax was applicable on material used in fixation.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends recovery besides action against the persons at fault.

**AIR No.09(2018-19)**

**3.5.3.5 Loss to Government due to non/less realization of receipts of -  
Rs. 28.345 million**

According to rule 45.3 of Local Government Act 2013 chapter-X (Local Government Taxation), all arrears of taxes, rents and other moneys claimable by a local government under this Act shall be recoverable as arrears of land revenue.

According to rule 51(1) of Tehsil Municipal Administration budget rules 2016, the primary obligation of the TO (Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

Tehsil Municipal Officer, Haripur did not recover various receipts amounting Rs. 28,345,362 from concerned for the year 2018-19. Detail is given at annexure-17.

Non recovery of receipts occurred due to weak internal control which resulted in loss to government

When pointed out in October 2019, the management stated that as per record Income tax has already been deducted and deposited into relevant head of accounts. Remaining outstanding amount will be recovered and shown to audit in due course of time.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends recovery and action against person(s) at fault.

**AIR No.13(2018-19)**

### **3.5.3.6 Loss to Government due to non implementation of assessed rates of lease property-Rs. 3.167 million**

According to Government of N.W.F.P Local Government, Election & Rural Development Department order No.AO-V/LCB/4-1/99 dated 21<sup>st</sup> July 1999,

- 1) The local council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality.
- 2) The occupant of the property will be given an option to keep the property with him as a lessee at the 70% of the market rate as referred to above.
- 3) An increase of 10%/annum of the lease money will be payable by the lessee, if he continue with the occupancy of the property.
- 4) The desirous lessee will exercise the option for retention of the possession and enter into an agreement within three months, failing which he will be termed as an unauthorized occupant of the property and dispossessed of the same without any excuse on his part.
- 5) The Administrator of the Local council will submit fortnightly progress report with record to the implementation of the above decision on the prescribed format.

Tehsil Municipal Officer, TMA Haripur leased out Municipal land to various persons at a very nominal rate despite clear instructions of the Provincial Government to revise the lease amount according to the prevailing market rates. But after lapse of considerable time, no action was taken. The rates were assessed through C&W department in light of above mentioned instructions in 2018-19 which was not implemented and the local office sustained loss of Rs. 3,166,908. Detail is given at annexure-18.

Non revision/renewal of lease and its implementation was occurred due to weak financial management which resulted in violation of rules and loss to Government.

When pointed out in October 2019, the management stated that during current financial year the Tehsil Nazim Haripur has notified new rates which are 50% higher than previous year demand and almost equal to market rates. Reply is not convincing as government instructions were not followed in letter and spirit.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends recovery and action against the person(s) at fault.

**AIR No.14(2018-19)**

## CHAPTER-4

### AD LGE & RDD

#### 4.1 Introduction

Assistant Director Local Government, Election and Rural Development Department in District Haripur have 180 VCs/NCs. Each VC/NC has a Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and PAO for VCs/NCs of the District Haripur.

According to section 29 of the Khyber Pakhtunkhwa Local Government Act 2013 the authority and responsibilities of the District Government have been given as under:

#### **Functions and Powers of Assistant Director, LGE&RDD includes:**

- i. Providing secretarial support to the Council, matters relating to Local Government Commission
- ii. Coordination and supervision of village and neighbourhood councils
- iii. Matters related to local taxes, grants, budget of village and neighbourhood councils
- iv. Coordination of activities relating to local council elections, population census and surveys in the district
- v. Rural Development Works including water supply, rural access roads, embankment and drainage works
- vi. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- vii. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- viii. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

**Functions and Powers of the Village Council or Neighborhood Council include:**

- i. Monitoring and supervision of the performance of functionaries of all government offices located in the area of the respective village council or neighbourhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- ii. Providing effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iii. Registration of births, deaths and marriages;
- iv. Implementation and monitoring of village level development works;
- v. Improving water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vi. Maintenance of village level infrastructure, footpaths, tracks, streets, playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centres.
- vii. Identifying development needs of the area for use by municipal administration and district government in prioritizing development plans;
- viii. Making arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- ix. Displaying land transactions in the area for public information;
- x. Mobilizing community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xi. Organizing cattle fairs and agriculture produce markets;
- xii. Organizing sports teams, cultural and recreational activities;
- xiii. Organizing watch and ward in the area;
- xiv. Promoting plantation of trees, landscaping and beautification of public places;
- xv. Regulating grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xvi. Considering and approving annual budget presented by the respective Nazim, village council or neighbourhood council;
- xvii. Facilitating formation of voluntary organizations for assistance in functions assigned to it;

- xviii. Facilitating the formation of co-operatives for improving economic returns and reduction of poverty;
- xix. Electing an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xx. Reporting cases of handicapped, destitute and of extreme poverty to district government.

**Detail of audit planned formations expenditure and receipts:**

S. No	Description	Total No's	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue /Receipts audited FY 2018-19 (Rs. in million)
1	Formations	91	10	133.728	NA

**4.2 Comments on Budget and Accounts (Variance Analysis)**

(Amount in million)

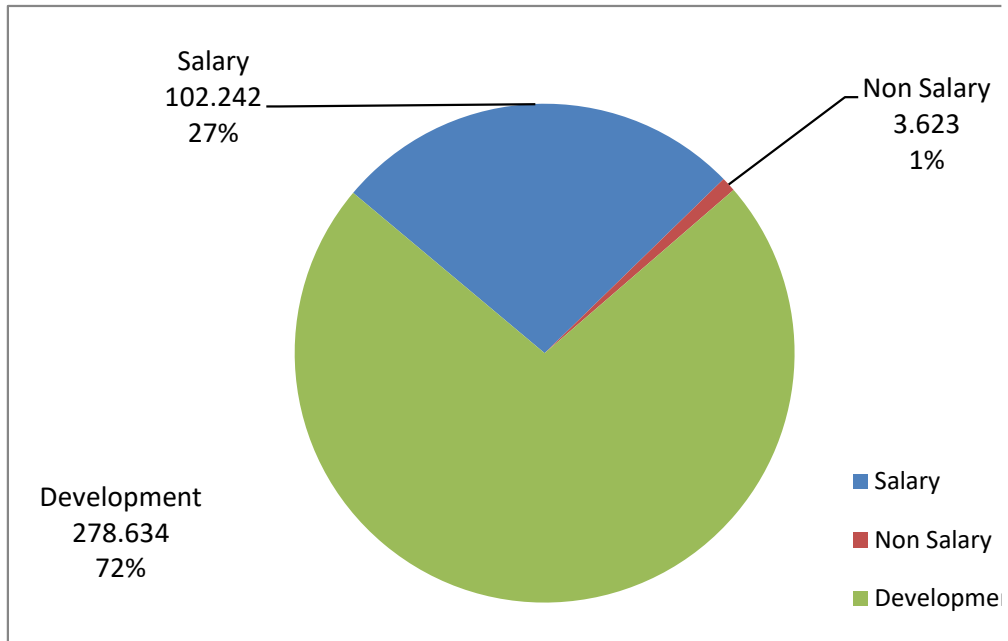
AD LGE&RDD				
2018-19	Budget	Actual expenditure/Receipt	Excess/(Saving)	%age
Salary	103.166	102.242	(0.924)	(0.895)
Non salary	5.422	3.623	(1.799)	(33.18)
Development	278.634	278.634	0	0
<b>Total</b>	<b>387.222</b>	<b>384.499</b>	<b>(2.723)</b>	<b>0.70</b>
Receipts 18 VCs	-	-	-	-

The savings of Rs. 2.723 million indicate inefficiency in the capacity of Local Government Departments to utilize the amount of allocated funds.



## EXPENDITURE 2018-19

(Rs in million)



### 4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 21.512 million were raised in this audit report. This amount also includes recoverable of Rs. 2.413 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs.)
1	<b>Irregularities</b>	-
A	HR/Employees related irregularities	1.809
B	Procurement related irregularities	17.290
2	Value for money and service delivery issues	1.110
3	Others, including cases of accidents, negligence etc.	1.303
<b>Total</b>		<b>21.512</b>

#### 4.4 Comments on the status of compliance with VC/NC Accounts Committee Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of DAC meetings are given below:

Sr. No.	Audit Year	VACs/NACs meeting
1.	2002-03	N/A
2.	2003-04	N/A
3.	2005-06	N/A
4.	2006-07	N/A
5.	2007-08	N/A
6.	2008-09	N/A
7.	2009-10	N/A
8.	2010-11	N/A
9	2011-12	N/A
10	2012-13	N/A
11	2013-14	Not Convened
12	2016-17	Not Convened
13	2017-18	Not Convened

#### **4.5 Audit Paras**

#### **4.5.1 Irregularities**

#### **HR/Employees related irregularities**

#### **4.5.1.1 Unauthorized posting of staff on detailment – Rs. 1.809 million**

According to Government of Khyber Pakhtunkhwa Transfer Posting Policy 2006, posting on detailment is completely banned throughout the province.

Assistant Director LGE&RDD Haripur posted the following officials on detailment to DC office Haripur during 2018-19 in violation of Government instructions.

<b>S. No</b>	<b>Name</b>	<b>Designation</b>	<b>Place of posting</b>	<b>Amount paid (Rs)</b>
1	Jamil Khan	Village Secretary	DC Haripur	526,032
2	Aslam Khan	Naib Qasid	DC Haripur	378,096
3	Muhammad Riasat	Jr.Secretary	DC Haripur	297,804
4	Waseem Khan	Jr.Secretary	DC Haripur	309,804
5	Sajjad Ahmed	Jr.Secretary	DC Haripur	297,804
<b>Total</b>				<b>1,809,540</b>

Posting on detailment occurred due to weak internal control which resulted in violation of Government instructions.

When pointed out in December 2019, the management stated that the posting/transfer of the said staff was made by the competent authority in the district as stop gap arrangement. The reply was not convincing as the officials were posted in Deputy Commissioner's office since long against the government instructions.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

The matter is reported for investigation and action against the person(s) at fault under intimation to audit.

**AIR No. 08(2018-19)**

## **Procurement related irregularities**

### **4.5.1.2 Unauthorized expenditure without material testing –Rs. 17.290 million**

According to letter No Director (LG)3-16/ADP/2013 dated 29.01.2019 the contractor was required to perform the quality assurance must be ensured during execution of the Schemes.

During financial year 2018-19, Assistant Director Local Government Elections & Rural Development Department Haripur made expenditure on various developmental schemes worth Rs. 17,290,000 under District ADP 2018-19. However, material tests and water purification test were not performed. Hence, payment without Material Test Reports was irregular, which needs justification. Detail is given at annexure-19.

Irregular expenditure incurred without material Tests due to weak internal controls, which caused violation of rules.

When pointed out in December 2019, the management stated that technical staff had been directed to ensure material testing of the schemes. The reply was not convincing as material tests should have been carried out through contractors.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit suggests clarification in the matter and action against the person(s) at fault.

**AIR No. 07(2018-19)**

#### **4.5.2 Value for money and service delivery issues**

##### **4.5.2.1 Non-imposition of penalty due to non-completion of works – Rs. 1.110 million**

According to clause 2 of the standard contract agreement, penalty of 1% per day and up to maximum of 10% of the bid cost may be imposed for delay in completion of work.

Assistant Director Local Government Elections & Rural Development Department Haripur awarded various developmental schemes to contractors with estimated cost of Rs. 11,100,000 during 2018-19. Audit observed that the schemes were not completed in stipulated period of time and the local office was required to take initiatives to speed up the works besides imposing penalty of Rs. 1,110,000 @ 10% on bid cost of the works, which was not done. Detail is given at annexure-20.

Delay in works execution and non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When pointed out in December 2019, the management stated that technical staff has been directed impose penalty on the contractors as per rules. The reply was not convincing as penalty should have been imposed which was not yet imposed till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends immediate recovery of penalty and action against the person(s) at fault.

**AIR No.06(2018-19)**

### **4.5.3 Others, including cases of accidents, negligence etc.**

#### **4.5.3.1 Non deposit of income tax and stamp duty -Rs. 1.303 million**

According to para 10 of Economy/Austerity measures introduced by Government of Khyber Pakhtunkhwa Finance Department vide letter No. BO.I/FD/5-8/2018-19 dated 29.10.2018, No department shall retain receipts in bank accounts. The departments must remit all receipts to provincial account forthwith except where departments/facilities have been specifically permitted under some statute/act.

During financial year 2018-19, Assistant Director Local Government Elections & Rural Development Department Haripur executed different developmental schemes in different VCs. Audit observed that Income tax and stamp duty of Rs. 1,303,980 was deducted but not deposited into the Government treasury. Detail is given at annexure-21.

Non deposit of the income tax and stamp duty occurred due to weak internal controls which caused undue retention of government dues and loss to exchequer.

When pointed out in December 2019, the management stated that income tax and stamp duty shall be deposited on priority basis and progress will be shown to audit. The reply was not convincing as no progress was shown to audit till finalization of this report.

Request for convening DAC meeting was made in December, 2019. However, DAC meeting could not be convened till finalization of this report.

Audit recommends immediate deposit of amount into government treasury and action against the person(s) at fault.

**AIR No. 04 (2018-19)**

## ANNEXURES

### Annexure-1

#### Detail of MFDAC Paras

S. No	AI R NO	Caption	Amount (In million)	Department
1	4	Unauthorized allocation of fund under Lump Sum Provision	24.028	DC
2	2	Unauthorized allocation of funds for repair out of saving of development funds	26.604	DC
3	5	Loss to Government due to inefficient utilization of developmental funds	106.765	DC
4	8	Overpayment on account of Land Acquisition for bypass road Haripur	0.883	DC
5	11	Unauthorized excess collection of transaction fee of Arms Licenses	0.45	DC
6	13	Non deposit of fines, forfeitures and court fee	0.739	DC
7	15	Non conversion of current bank accounts into PLS and loss to exchequer	0	DC
8	16	Variation in receipts figures/concealment of receipts	0.711	DC
9	19	Unauthorized expenditure on account of printing and publication charges	0.283	DC
10	20	Non maintenance of residential building record and illegal occupation of the District Administration residential buildings and non recovery of dues	0	DC
11	2	Non imposition of penalty on late supply of medicines	0.788	DHO
12	3	Non recovery of Sales tax	0.318	DHO
13	5	Overpayment of Health Professional Allowance Conveyance Allowance during leaves period for	0.177	DHO
14	6	Non-reconciliation of closing balance in designated bank account	21.483	DHO
15	7	Non conversion of current bank accounts into saving resulting loss to exchequer	0	DHO
16	8	Non Auctioning of 16 vehicles	0	DHO
17	9	Non deduction of Income tax	0.169	DHO
18	10	Irregular payment on account of purchase of medicines	27.207	DHO
19	11	Less deposit of receipts	0.653	DHO
20	12	Loss to Government due to non depositing of Bank profit into Government treasury	0.869	DHO

21	13	Suspected loss due to sub standard storage arrangement	0	DHO
22	14	Irregular drawl and cash disbursement of pay and allowances	1.436	DHO
23	15	Irregular purchase of Anti rabies Vaccine	0.6	DHO
24	16	Non-deduction of stamp duty on medicines	0.295	DHO
25	1	Non deduction of stamp duty on supply of furniture	0.548	DO(M)
26	5	Inefficiency in utilization of funds	4.474	DO(M)
27	6	Excess expenditure in salary heads over budgetary grants	32.655	DO(M)
28	7	Irregular expenditure on account of POL	0.248	DO(M)
29	8	Non conversion of current bank account into saving resulting loss to exchequer	0	DO(M)
30	10	Unauthorized payment of conveyance allowance during vacations	0.992	DO(M)
31	11	Wasteful expenditure due to non-functioning of schools	23.57	DO(M)
32	12	Less deduction of income tax on account of sale by auction	0.129	DO(M)
33	1	Non deduction of stamp duty on supply of furniture	0.403	DO(F)
34	5	Inefficiency in utilization of funds	1.387	DO(F)
35	6	Excess expenditure in salary heads over budgetary grants	20.919	DO(F)
36	7	Unauthorized expenditure on account of POL	0.149	DO(F)
37	8	Non conversion of current bank account into saving resulting loss to exchequer	0	DO(F)
38	9	Non-reconciliation of closing balance in designated bank account	6.377	DO(F)
39	10	Unauthorized payment of conveyance allowance during vacations	0.091	DO(F)
40	12	Less deduction of income tax on account of sale by auction	0.129	DO(F)
41	13	Irregular payment of conveyance charges	1.545	DO(F)
42	3	Irregular deposit of funds in current bank account	10.69	TMA (G)
43	5	Unauthorized award of schemes without agreement	15.53	TMA (G)
44	7	Irregular execution of schemes without technical sanction	4.144	TMA (G)
45	8	Unauthorized subletting of contracts	3.5	TMA (G)



46	9	Loss due to non imposition of penalty	0.442	TMA (G)
47	10	Irregular execution of developmental schemes without deduction of additional security	0.696	TMA (G)
48	11	Illegal retention of income tax and stamp duty	0.367	TMA (G)
49	12	Non recovery of advances	0.46	TMA (G)
50	13	Non submission of accounts	47.978	TMA (G)
51	1	Loss in millions due to non-conducting the survey for receipt tax	0	TMA (K)
52	5	Doubtful / Irregular completion of works	8.324	TMA (K)
53	6	Non-deduction of voids amounting	0.025	TMA (K)
54	1	Non-compilation/consolidation of accounts of Local Governments	1,035.73	TMA( H)
55	3	Irregular expenditure on account of developmental schemes	88.434	TMA( H)
56	5	Doubtful expenditure on account of electrification work	42.966	TMA( H)
57	6	Unauthorized opening of bank accounts without approval of the Government	0	TMA( H)
58	7	Irregular expenditure	1.43	TMA( H)
59	10	Excess payment over approved bid cost	6.334	TMA( H)
60	12	Irregular expenditure on account of developmental schemes	50.698	TMA( H)
61	15	Non-recovery of monthly fee from Marriage Halls	1.44	TMA( H)
62	16	Un- authentic Govt. receipts due to non conducting survey of manufacturer, vendor and trader	2.298	TMA( H)
63	1	Variation in closing cash balances of cash book and bank	2.067	AD LG
64	2	Unauthorized expenditure without Technical Sanction	2.535	AD LG
65	3	Non-reconciliation of closing balances with the Finance Department	5.44	AD LG
66	5	Irregular award of schemes without proper agreements worth	4.042	AD LG
67	9	Loss to government due electricity and gas charges of rest house	0.227	AD LG
68	10	Loss to government due to non conversion of current	0	AD

		accounts into PLS		LG
69	11	Irregular expenditure in absence of mutation deed	0.7	AD LG
70	12	Unauthentic expenditure on POL and repair of vehicle due to non-maintenance of vehicles log book	0.803	AD LG
71	13	Unauthorized retention on account of “Jashn e Hazara”	0.377	AD LG
72	14	Non deposit of income tax and sales tax	0.13	AD LG
73	15	Non deduction of Conveyance allowance	0.06	AD LG
74	16	Irregular expenditure on account of purchase of furniture	0.334	AD LG
75	1	Non maintenance of issue and consumption record of food items for Darulaman -Rs 499,385	0.499	DO SW
76	2	Non conversion of current bank account into saving resulting loss to exchequer	0	DO SW
77	3	Non-reconciliation of closing balances in designated bank accounts Rs 386,129	0.386	DO SW
78	4	Unauthorized payment of pay and allowances on detailment - Rs 276,732	0.276	DO SW
79	5	Irregular payment of pay and allowances due to incomplete service books Rs2.343 million	2.343	DO SW
<b>Total</b>			<b>1,649.779</b>	

**Annexure-2**

**Para 2.5.1.3**

**Non maintenance of assets record**

<b>Cost Center</b>	<b>Head</b>	<b>Description</b>	<b>Final Budget</b>	<b>Expenditure</b>
HR6129	A09701	FURNITURE AND FIXTURES	1600000	1585100
HR6129	A09601	PLANT AND MACHINERY	2000000	2000000
HR6129	A09501	TRANSPORT	15000000	10262000
HR6008	A09203	I.T. EQUIPMENT	545000	545000
HR6008	A09701	FURNITURE AND FIXTURES	241000	240200
HR6380	A09203	I.T. EQUIPMENT	545000	545000
HR6380	A09701	FURNITURE AND FIXTURES	241000	241000
HR6444	A09601	PLANT AND MACHINERY	5000	5000
HR6444	A09701	FURNITURE AND FIXTURES	5000	3630
HR6113	A09601	PLANT AND MACHINERY	100000	98620
HR6113	A09701	FURNITURE AND FIXTURES	50000	45000
HR6458	A09414	INSECTICIDES	250000	248500
HR6462	A09601	PLANT AND MACHINERY	30000	27035
HR6462	A09701	FURNITURE AND FIXTURES	20000	16275
HR6463	A09601	PLANT AND MACHINERY	30000	27035
HR6463	A09701	FURNITURE AND FIXTURES	20000	16275
HR6464	A09601	PLANT AND MACHINERY	30000	28200
HR6464	A09701	FURNITURE AND FIXTURES	20000	16275
HR6465	A09601	PLANT AND MACHINERY	30000	28200
HR6465	A09701	FURNITURE AND FIXTURES	20000	16275
HR6466	A09601	PLANT AND MACHINERY	30000	28200
HR6466	A09701	FURNITURE AND FIXTURES	20000	16275
HR6467	A09601	PLANT AND MACHINERY	30000	28200
HR6467	A09701	FURNITURE AND FIXTURES	20000	16275
HR6468	A09601	PLANT AND MACHINERY	30000	28200
HR6468	A09701	FURNITURE AND FIXTURES	20000	16275
HR6469	A09601	PLANT AND MACHINERY	30000	28200
HR6469	A09701	FURNITURE AND FIXTURES	20000	16275
HR6470	A09601	PLANT AND MACHINERY	30000	28200
HR6470	A09701	FURNITURE AND FIXTURES	20000	16275
HR6471	A09601	PLANT AND MACHINERY	30000	25445
HR6471	A09701	FURNITURE AND FIXTURES	20000	16275
HR6472	A09601	PLANT AND MACHINERY	30000	25445
HR6472	A09701	FURNITURE AND FIXTURES	20000	16275

HR6473	A09601	PLANT AND MACHINERY	30000	27035
HR6473	A09701	FURNITURE AND FIXTURES	20000	16275
HR6474	A09601	PLANT AND MACHINERY	30000	29000
HR6474	A09701	FURNITURE AND FIXTURES	20000	16275
HR6475	A09601	PLANT AND MACHINERY	30000	27035
HR6475	A09701	FURNITURE AND FIXTURES	20000	16275
HR6476	A09601	PLANT AND MACHINERY	30000	27035
HR6476	A09701	FURNITURE AND FIXTURES	20000	16275
HR6477	A09601	PLANT AND MACHINERY	30000	27035
HR6477	A09701	FURNITURE AND FIXTURES	20000	16275
HR6478	A09601	PLANT AND MACHINERY	30000	28200
HR6478	A09701	FURNITURE AND FIXTURES	20000	16275
HR6479	A09601	PLANT AND MACHINERY	30000	28200
HR6479	A09701	FURNITURE AND FIXTURES	20000	16275
HR6480	A09601	PLANT AND MACHINERY	30000	25445
HR6480	A09701	FURNITURE AND FIXTURES	20000	16275
HR6481	A09601	PLANT AND MACHINERY	30000	27035
HR6481	A09701	FURNITURE AND FIXTURES	20000	16275
HR6482	A09601	PLANT AND MACHINERY	30000	25445
HR6482	A09701	FURNITURE AND FIXTURES	20000	16275
HR6483	A09601	PLANT AND MACHINERY	30000	29970
HR6483	A09701	FURNITURE AND FIXTURES	20000	16275
HR6484	A09601	PLANT AND MACHINERY	30000	30000
HR6484	A09701	FURNITURE AND FIXTURES	20000	16275
HR6485	A09601	PLANT AND MACHINERY	30000	29840
HR6486	A09601	PLANT AND MACHINERY	30000	25445
HR6486	A09701	FURNITURE AND FIXTURES	20000	16275
HR6487	A09601	PLANT AND MACHINERY	30000	27035
HR6487	A09701	FURNITURE AND FIXTURES	20000	16275
HR6488	A09601	PLANT AND MACHINERY	30000	28350
HR6488	A09701	FURNITURE AND FIXTURES	20000	16275
HR6489	A09601	PLANT AND MACHINERY	30000	27870
HR6489	A09701	FURNITURE AND FIXTURES	20000	16275
HR6490	A09601	PLANT AND MACHINERY	30000	29600
HR6490	A09701	FURNITURE AND FIXTURES	20000	16275
HR6491	A09601	PLANT AND MACHINERY	30000	27035
HR6491	A09701	FURNITURE AND FIXTURES	20000	16275
HR6492	A09601	PLANT AND MACHINERY	30000	27035
HR6492	A09701	FURNITURE AND FIXTURES	20000	18000
HR6493	A09601	PLANT AND MACHINERY	30000	27035

HR6493	A09701	FURNITURE AND FIXTURES	20000	18000
HR6494	A09601	PLANT AND MACHINERY	30000	28235
HR6494	A09701	FURNITURE AND FIXTURES	20000	18000
HR6495	A09601	PLANT AND MACHINERY	30000	27035
HR6495	A09701	FURNITURE AND FIXTURES	20000	18000
HR6496	A09601	PLANT AND MACHINERY	30000	28235
HR6496	A09701	FURNITURE AND FIXTURES	20000	18000
HR6497	A09601	PLANT AND MACHINERY	30000	28235
HR6497	A09701	FURNITURE AND FIXTURES	20000	18000
HR6498	A09601	PLANT AND MACHINERY	30000	27035
HR6498	A09701	FURNITURE AND FIXTURES	20000	16275
HR6499	A09601	PLANT AND MACHINERY	30000	28235
HR6499	A09701	FURNITURE AND FIXTURES	20000	16275
HR6500	A09601	PLANT AND MACHINERY	30000	27035
HR6500	A09701	FURNITURE AND FIXTURES	20000	15000
HR6501	A09601	PLANT AND MACHINERY	30000	27235
HR6501	A09701	FURNITURE AND FIXTURES	20000	15000
HR6359	A09701	FURNITURE AND FIXTURES	350000	334000
HR6359	A09601	PLANT AND MACHINERY	30000	13500
HR6359	A09501	TRANSPORT	180000	177276
HR6149	A09701	FURNITURE AND FIXTURES	60000	59976
HR6149	A09601	PLANT AND MACHINERY	100000	99500
HR6343	A09601	PLANT AND MACHINERY	200000	199975
HR6343	A09701	FURNITURE AND FIXTURES	500000	500000
HR6130	A09601	PLANT AND MACHINERY	200000	199790
HR6130	A09701	FURNITURE AND FIXTURES	50000	50000
HR6143	A09701	FURNITURE AND FIXTURES	1000	1000
HR6143	A09601	PLANT AND MACHINERY	1000000	999000
HR6111	A09601	PLANT AND MACHINERY	100000	99900
HR6111	A09701	FURNITURE AND FIXTURES	160000	159980
HR6200	A09601	PLANT AND MACHINERY	50000	49500
HR6200	A09701	FURNITURE AND FIXTURES	25000	25000
HR6346	A09701	FURNITURE AND FIXTURES	150000	146835
HR6346	A09601	PLANT AND MACHINERY	200000	190440
HR6442	A09601	PLANT AND MACHINERY	100000	98000
HR6349	A09601	PLANT AND MACHINERY	50000	50000
HR6349	A09701	FURNITURE AND FIXTURES	1000000	998960
HR6350	A09601	PLANT AND MACHINERY	50000	49800
HR6364	A09701	FURNITURE AND FIXTURES	200000	199719
			<b>7,318,000</b>	<b>22,268,046</b>

**Annexure-03****Para 2.5.1.4****Detail of Non supply of medicines**

S.No	Name of Supplier	Name of Medicines	Supply order No	Supply Order date	Amount
1	M/S Mega Pharmaceutical	Tab. Montelukast 10mg	6087-91	28-05-2019	90,000
2	M/S Getz Pharmaceutical	Tab. Clarithromycine 250mg	1933-36	18-02-2019	275,000
3	-do-	Tab. Clarithromycine 500mg	1933-36	18-02-2019	467,250
4	-do-	Tab. Clarithromycine 250mg	2623-27	03/11/2019	275,000
5	-do-	Tab. Clarithromycine 500mg	2623-27	03/11/2019	1,001,250
6	M/S Lasani Health Care	Disposable Syringes 5ml	2778-82	13-03-2019	202,500
7	M/S Surg Laboratories	Inj. Lignocain HCL	2578-82	03/11/2019	71,400
8	M/S Hashir Surgical Services	IV Cannula 20G	1036-40	29-01-2019	75,000
9	-do-	IV Cannula 22G	1036-40	29-01-2019	150,000
10	-do-	IV Cannula 24G	1036-40	29-01-2019	159,600
11	-do-	Surgical Gloves	1036-40	29-01-2019	277,000
12	-do-	Adhesive Tape paper	13515-19	31-12-2018	120,000
13	-do-	Adhesive Tape paper	2054-57	19-02-2019	60,000
14	M/S Reko Pharmaceutical	Encore Cream 10gm	2783-87	13-03-2019	230,000
15	M/S Paktex Industries	Gauze Cloth Roll	1066-70	29-01-2019	2,116,800
16	M/S Zafa Pharmaceutical	Syp. Salbutamol	1046-50	29-01-2019	481,000
<b>Total</b>					<b>6,051,800</b>

**Annexure-04**  
**Para 2.5.3.1**

**Non utilization of developmental fund**

S. No	Cost Center	Schemes	Budget	Expenditure	Balance
1	HR9027	HR16D17618-Const: of community centre Moh:Roshanabad (c/o Saeeda Perveen).	500000	0	500000
2	HR9027	HR17D18518-Provision of WSS / Bores at Moh: Nariyan (CO Rizwana Aftab)	150000	0	150000
3	HR9027	HR17D18519-Provision of bore at Beer (CO Afshan Zebi)	150000	0	150000
4	HR9027	HR17D18522-Const: of B/Wall and gate for graveyard near railway line at Pandak	300000	0	300000
5	HR9031	HR18D19011-Const: of P/wall for agri: land in VC Alluli.	600000	0	600000
6	HR9031	HR18D19374-Const: of tallahjaat in District Haripur. (c/o Akhtar Nawaz).	800000	0	225783
7	HR9031	HR18D19434-Const: of P/Wall for agriculture land in DW/Bara.	500000	0	500000
8	HR9031	HR18D19435-Provision of irrigation water bores in District Haripur (C/O Akhter Nawaz)	1200000	0	283155
9	HR9032	HR16D17613-Const: of water channel at village BSKhan. (c/o Ch. Akhter Nawaz)	200000	0	200000
10	HR9032	HR16D17614-Const: of P/wall at VC Hattar. (C/o Ch. Akhter Nawaz).	500000	0	500000
11	HR9036	HR16D17507-Purchase of sports goods for govt: Schools / Registered sports clubs in UC Rehana.	230000	0	230000
12	HR9004	HR15D16500-Provision of bore at KTS Sector # 3	150000	0	150000
13	HR9004	HR16D00020-Improvement/ extension of WSS in DW Kot Najibulah.	500000	0	500000
14	HR9004	HR16D17602-WSS/ water bores in different villages of DW Muslimabad.	454000	0	454000
15	HR9004	HR16D17603-Const: of drains at village Pindori VC Gherain. (C/O Ch. Akhter Nawaz).	300000	0	300000
16	HR9004	HR16D17604-Provision of irrigation pipeline in village Dheenda (c/o Abdul Wahid Panni)	1500000	0	1500000
17	HR9004	HR17D00275-Provision of Water Bores in DW Kalinjar.	1200000	0	1200000
18	HR9004	HR17D18089-""Provision of motor, pipeline & cleaning of well at Moh: Zareen Soha.""	151000	0	151000

19	HR9004	HR17D18149-Provision of 04 No. bores in UC Tofkian.	354000	0	354000
20	HR9004	HR17D18178-Const: of path/pavement of street in UCPanian, Package-II	252000	0	252000
21	HR9004	HR17D18528-Pavement of street / drain & dislitingof drain at DW khanpur.	600000	0	600000
22	HR9004	HR17D18530-""Provision of pipelinedat VC Tarnawa ,VC Choi & VC Najafpur.""	450000	0	450000
23	HR9004	HR17D18537-Const: of open well at VC Dartian	250000	0	250000
24	HR9004	HR17D18546-Const: of open well at Badhora.	209068	0	40932
25	HR9004	HR17D18591-Extension of WSS UC North	582431	0	1200000
26	HR9004	HR18D19067-""Digging & const: of well, provision of motor& rings at Thal village Soha.""	300000	0	300000
27	HR9004	HR18D19383-""Provision of water bore at Sarri, c/oShamroz Khan in DW Bakka.""	200000	0	200000
28	HR9022	HR16D17615-PCC path at GHSS Jab .(C/O D/N)	500000	0	500000
29	HR9022	HR18D19446-Provision of furniture and M&R work inGGSMohraKhalifaPipliyala	300000	0	300000
30	HR9023	HR18D19447-Const: of Store Room in Civil DispensaryHamlet	200000	0	200000
31	HR9038	HR16D17610-""Const: of community center in DWTarbela, Phase-1.""	1500000	0	1500000
32	HR9038	HR17D18213-Provision of electric poles, wires etcin DW Jabri	200000	0	200000
33	HR9038	HR17D18517-Construction of community centreSakhiAbad VC Sarai Gadai.	1000000	0	1000000
			<b>16282499</b>	<b>0</b>	<b>15240870</b>



**Annexure-05**  
**Para 2.5.3.2**

**Detail of Sector wise Allocation ADP 2017-18**

<b>S. No</b>	<b>Sector</b>	<b>Total ADP Allocation (Rs)</b>	<b>Rat ios</b>	<b>Required Allocation (Rs)</b>	<b>Actual Allocation (Rs)</b>	<b>Variation (Rs)</b>
1	Education	166,300,000	20 %	33,260,000	3,500,000	29,760,000
2	Health	166,300,000	10 %	16,630,000	2,300,000	14,330,000
3	Agriculture	166,300,000	15 %	24,945,000	15,900,000	9,045,000
4	Socail Welfare					
5	Youth/Sport					
6	Discretion of District Council	166,300,000	55 %	91,465,000	93,935,000	-2,470,000
<b>Total</b>			<b>100</b>	<b>166,300,000</b>	<b>115,635,000</b>	
Total Less allocation of ADP to Education, Agriculture, Social welfare and sport/youth Haripur						<b>53,135,000</b>

**Annexure-06****Para 2.5.3.3****Non reconciliation of expenditure under head revenue deposit**

<b>C.C</b>	<b>Description</b>	<b>Head</b>	<b>Description</b>	<b>Month</b>	<b>Amount</b>
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Jul-18	125,602,761
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Aug-18	93,234,740
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Sep-18	30,011,772
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Oct-18	8,056,289
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Nov-18	151,479,675
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Dec-18	18,029,425
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Jan-19	18,259,929
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Feb-19	1,018,405
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Mar-19	25,421,714
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Apr-19	15,515,040
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	May-19	11,673,355
HR507 2	District Officer Revenue & Estate	G11215	Revenue Deposits	Jun-19	11,063,031
<b>Total</b>					<b>509,366,136</b>

**Annexure-07**  
**Para 2.5.3.5**

**Detail of variation in receipt of driving license fee**

<b>Month</b>	<b>No of entries</b>	<b>Head of A/C</b>	<b>Amount</b>
Jul-18	2425	C02637	879,460
Aug-18	2422	C02637	874,315
Sep-18	2840	C02637	939,117
Oct-18	3615	C02637	1,194,210
Nov-18	3406	C02637	1,111,530
Dec-18	2971	C02637	932,446
Jan-19	2909	C02637	869,060
Feb-19	2674	C02637	882,155
Mar-19	2930	C02637	1,014,925
Apr-19	2925	C02637	1,056,410
May-19	2095	C02637	844,465
Jun-19	2146	C02637	782,160
<b>Total</b>			<b>11,380,253</b>

Annexure-08

Para 3.5.1.1

Detail of irregular expenditure on developmental schemes

<b>District ADP 2018-19</b>			
<b>S.NO</b>	<b>Name of Scheme</b>	<b>Approved Cost</b>	<b>Expenditure</b>
1	Const: of P/Wall Moh: Gul Sufaid Chakli	0.100	91,252
2	Const: P/wall Moh: Sydan Chakli	0.100	90,436
4	Const: of path/ P,wall Moh: Farooq Choti Gali	0.100	91,015
6	PCC road Darra to Takia Ajib Shah K/Bara	0.200	143,078
7	PCC road Moh: Sokra Nadir Khan K/Bara	0.150	108,094
8	Const: open well W/tank Jhamra	0.500	315,625
9	PCC path Moh: Rakkar	0.200	143,078
10	Const: of sewerage line and path VC Kupri	0.200	175,871
11	WSS / W/tank different moh: VC Kupri	0.200	153,017
12	WSS Moh: Hazrat Hussain Kapla	0.200	162,456
14	PCC street/road DW Qazipur	1.500	927,911
15	Const: waiting Shed Bokaiter stop sirikot	0.500	500,000
16	Improvement of link road Bhun Patti Dhmrh Sirikot	0.900	900,000
<b>District ADP 2017-18 ongoing in 2018-19</b>			
17	Const: of w/tank Basti Mehr Noshad Gali	0.1	100,000
18	Const: P/wall at Gali Lal Hah Pit Bandi	0.1	100,000
19	Const: of P/wall Moh: Rashid Bacha	0.1	100,000
20	Street/ wall Moh: Main Gul Jan Pit Bandi	0.1	100,000
21	Const:of p/wall Moh: Ahmad Shah Pit Bandi	0.1	100,000
22	P/wl Pav: of street moh: Gul nabi Shah Pit Bandi	0.1	100,000
23	Road Sultan Zeb Banda Zairat Bela	0.2	91,000
24	Road Basti Jamshaid Zairat Bela	0.2	91,000
25	Const:J/gah Haider Zaman Gali#2	0.1	100,000
26	Janazgah Moh: Maan Shah Bacha Pit Bandi	0.1	100,000
27	Pavement street DW Gahzi	1.8	758,464
28	Const: R/wall Dhamo near H/O Waris	0.2	95,035
29	WSS moh: Khalifa Sarfraz Vill: Pipliyala	0.2	97,129
30	Provision of W/Bore Moh: Liaqat Vill: Pipliyala	0.15	71,210
31	Open well Moh: Khalifa Mohra Ghomaty Pipliyala	0.15	41,250
32	R/wll Moh: Nain Sukh Nawab Kjan UC K/Bara	0.15	65,756
33	Const:R/Wall Moh: Khalifa Mohra Chrain Vill: Pipliyala	0.15	68,702

34	W/Tank Moh: Bashir Sajawal Vill Pipliyala	0.1	43,705
35	Open well at Mohra Khalifa Aslam Gomati Pipliyala	0.1	41,250
36	Provision of WSS/Bore/ open Well/ PCC kothera	1.7	887,022
37	Const: of J/Gha at Jhamra VC Badaros	1	627,187
38	Pav: Nullah UC N/Amazi	0.2	165,190
39	Balance work Sanitation scheme VC Kupri	0.5	395,362
40	WSS Vill: Thandari VC Kupri	0.17	141,083
41	Pav: of path/ street at Shaibzada Moh: Charwqai VC Kalilar	0.15	128,214
42	Const:of J/Gah Dhakan Shergah VC Parba	0.18	149,316
43	Pav: of street /road UC Qazipur	1.8	814,588
44	Const: of Sewerage system at Hassanpur	0.9	480,467
45	Link road Haqlian Via Guria Bail	1.2	1,139,000
46	Palyground at GGMS Gali C/O Shakir Nawaz	0.3	150,000
<b>Total</b>			<b>11,143,763</b>

**Annexure-09****Para 3.5.1.2****Detail of irregular award of schemes**

<b>S.No</b>	<b>Name of Scheme</b>	<b>E/Cost</b>	<b>Expenditure</b>
1	Const: of P/wall near H/O Gul Zada	90,000	74,000
2	Water Bore UC baitgali	1,000,000	1,000,000
3	Const: of P/wall UC Baitgali	1,000,000	1,000,000
4	WSS UC Baitgali C/O Noor Hussain	150,000	150,000
5	Imp: of park Sobra City near River Tarbela Dam Mehran Colony	500,000	374,541
6	Const: of path Kund Mir abad	200,000	368,224
7	Street Khatak Abad moh: Gujran	200,000	150,601
8	Raod moh:Mandi darra	500,000	373,615
9	Road /street /P-wall WSS UC Kothera	2,200,000	1,115,545
10	WSS/street / Comp: of C/center VC Salam Khand	400,000	335,437
11	WSS/street /C/center street lights VC Khundi	1,400,000	1,272,837
12	WSS UC Kundi	400,000	384,000
13	Solar system Masjid Malik Qadir Phai	400,000	334,000
14	Solar system Masjid Essa	500,000	370,089
15	Street Nawaz khan Phai	300,000	226,155
16	Street Zaman moh: Ilyas Kahn Jummo	300,000	229,547
17	Water Tank Hamlet Qabristan	200,000	146,513
18	Culvert Muqdar Shah house Sobra Sector	200,000	173,216
19	W/bore WSS moh: Banda Jhari Kas pipliyala	500,000	432,362
20	Dozer work Haji Kund Qabristan VC Pipliyala	100,000	70,889
21	Const:of r/wall fornt of Culvert Dal Sector	300,000	235,811
22	Street moh:Thala VC Pipliyala	200,000	141,110
23	Water tank moh: Safdar Khalifa Mohra	100,000	86,570
24	Repair O/Well Moh:Mohabat Kahn Khalifa Mohra	100,000	81,000
25	P/Wall Moh: Collage VC Pipliyala	200,000	143,014
26	P/wall moh: Najja khal;ifa Mohra VC Pipliyala	100,000	71,748
27	Sewerage line at amazi	200,000	124,196
28	WSS/tank Kargo to Kupri	2,000,000	1,352,152
29	P/wall Qabristan at gali Bala	400,000	76,000
30	Const: of Street Moh: Mobeen Banda Israr Ullah Khan	500,000	375,685
31	Provision of Two bores in Masjid Dheri & Saloka	400,000	376,455
32	Street Vill:ESSa , Jullo , Phai , Jummo	800,000	559,075
33	WSS UC Sirikot	1,800,000	1,268,368

34	Const:of J/Gah at Dera Rustom	2,000,000	1,468,150
35	Sanitation Scheme at Qazipur	2,000,000	1,951,675
36	Open well Tramin upper liqat Khan S/O Abdul Rehman	500,000	305,759
37	Const: of P/Wall Moh: Gul Sufaid Chakli	100,000	91,252
38	Const: P/wall Moh: Sydan Chakli	100,000	90,436
39	Repair WSS Shah Jhan Pit Bandi	100,000	92,240
40	Const: of path/ P,wall Moh: Farooq Choti Gali	100,000	91,015
41	Provision motor pump for wss Moh: Saif Zairat Bela	100,000	91,430
42	PCC road Darra to Takia Ajib Shah K/Bara	200,000	143,078
43	PCC road Moh: Sokra Nadir Khan K/Bara	150000	108,094
44	Const: open well W/tank Jhamra	500,000	315,625
45	PCC path Moh: Rakkar	200,000	143,078
46	Const: of sewerage line and path VC Kupri	200,000	175,871
47	WSS / W/tank different moh: VC Kupri	200,000	153,017
48	WSS Moh: Hazrat Husssain Kapla	200,000	162,456
49	Repair WSS Moh: Colony Kupri	100,000	86,323
50	PCC street/road DW Qazipur	1,500,000	927,911
51	Const: waiting Shed Bokaiter stop sirikot	500,000	500,000
52	Improvement of link road Bhun Patti Dhmrh Sirikopt	900,000	900,000
<b>Total</b>		<b>27,290,000</b>	<b>21,470,165</b>

**Annexure-10****Para 3.5.1.3****Detail of schemes without TS**

<b>S. No</b>	<b>Name of scheme</b>	<b>Estimated Cost</b>
1.	WSS/Bores and Construction of Roads in TW Barkot	3,414,000
2.	WSS / Constt: of Street/Well/Sports in TW Khanpur	3,414,000
3.	WSS / Construction of Street in TW Tofkian	3,387,446
4.	Improvement of Janazgah TW Hattar	2,250,000
5.	WSS / Construction of Street in TW Jabbri	2,414,000
6.	WSS / Construction of Road /Welin TW Muslimabad	3,414,000
	<b>Total:</b>	<b>18,293,446</b>



**Anneure-11**  
**Para 3.5.1.5**

**Detail of expenditure without Technical sanction-Rs 29.498 million**

<b>S.No</b>	<b>Name of Schemes</b>	<b>Allocation</b>	<b>Expenditure</b>
1.	WSS/PCC/Purchase of Chairs /Boring/P/Wall Waiting Shed TW Bagra.	3,000,000	1,524,925
2.	WSS /Repair of WSS TW Ali Khan.	3,000,000	2,844,525
3.	Pavement of Street/Drain/Flooring of Eid Gah TW K/Najibullah.	3,000,000	3,000,000
4.	WSS/Pavement of streets TW Pind Kamal Khan.	2,800,000	2,800,000
5.	WSS TW Shah Maqsood.	2,000,000	1,980,000
6.	WSS/Sanitation Scheme/Culvert TW Terbala & Adjacent Abadi	2,900,000	2,888,900
7.	WSS TW Kholian Bala.	2,900,000	2,711,500
8.	Provision of 20 Nos Water Bores TW Mankarai.	3,000,000	2,117,175
9.	WSS/Provision of Charis TW North.	2,900,000	2,900,000
10.	WSS /Sanitation Schemes TW Sikanderpur.	2,500,000	1,968,500
11.	WSS/Street /P/Wall TW Sirya.	2,900,000	2,232,724
12.	WSS/Pavement of street/Sport Equipments TW Beer.	2,900,000	2,530,044
<b>Total</b>		<b>33,800,000</b>	<b>29,498,293</b>

**Anneure-12**  
**Para 3.5.2.1**

**Detail of Non-imposition of penalty due to late completion of works during  
2018-19**

**1. 30% PFC award ADP Schemes**

<b>S. No</b>	<b>Name of Work</b>	<b>Estimated Cost</b>	<b>Liability Transferred</b>	<b>Expenditure</b>	<b>Date of Commencement</b>	<b>Required date of completion</b>	<b>Penalty @ 10%</b>
1.	WSS Pind Gujran	700,000	252,295	0	March, 2017	June, 2017	70,000
2.	PCC Road Moh Gali Barkot	500,000	251,158	0	December, 2016	June, 2017	50,000
3.	WSS village Qutba	500,000	236,892	0	June, 2016	July 2016	50,000
4.	PCC Road Jandi	500,000	253,196	176,970	December, 2016	June, 2017	50,000
5.	Water Bores Suraj Gali	200,000	51,737	0	December, 2016	June, 2017	20,000
6.	Path village Pambala	200,000	75,493	0	December, 2016	April, 2017	20,000
7.	P/wall Pind Kamal Khan	300,000	36,129	0	September, 2017	January, 2018	30,000
8.	Water Bores Suraj Gali	1500,000	705,550	0	January,2018	April, 2018	150,000
9..	PCC Road Barkot	1000,000	508,997	0	December, 2016	June, 2017	100,000
10.	Const.: of link road Barkot	1650,000	373,877	0	December, 2016	June, 2017	165,000
	<b>Total:</b>	<b>7,050,000</b>			<b>Penalty @10% R.s</b>		<b>705,000</b>

## 2. District ADP Schemes

S. No	Name of Work	Estimated Cost	Expenditure	Date of Commencement	Required date of completion	Penalty @ 10%
1.	PCC Streets Mohra Ghazan	360,000	256,258	December, 2018	March, 2019	36,000
2.	Const: of Nullah at Haveli Najafpur	350,000	192,918	December, 2018	March, 2019	35,000
3.	WSS for Simlala	300,000	0	April, 2019	July 2019	30,000
4.	WSS Bores Najafpur	700,000	366,138	April, 2019	September, 201	70,000
5.	PCC Streets Jabri	650,000	0	April, 2019	July 2019	65,000
6.	PCC Streets/roads Jabri	400,000	0	April, 2019	July 2019	40,000
7.	PCC Nullah Najafpur	150,000	67,517	April, 2019	September, 2019	15,000
	<b>Total:</b>	<b>2,910,000</b>			<b>Penalty @10% R.s</b>	<b>291,000</b>

## 3. 30% PFC award ADP Schemes 2018-19

S. No	Name of Work	Estimated Cost	Expenditure	Date of Commencement	Required date of completion	Penalty @ 10%
1.	PCC Streets Khanpur	3,414,000	1613,457	March, 2019	August, 2019	341,400
2.	Collection of Garbage TW Barkot	92,000	0	December, 2018	March, 2019	9,200
3.	Collection of Garbage TW	92,000	0	December, 2018	March, 2019	9,200

	Hattar					
4.	Collection of Garbage TW Jabri	92,000	0	December, 2018	March, 2019	9,200
5.	Collection of Garbage TW Khanpur	92,000	0	December, 2018	March, 2019	9,200
6.	Collection of Garbage Najafpur	92,000	0	December, 2018	March, 2019	9,200
7.	Collection of Garbage TW Tofkian	92,000	0	December, 2018	March, 2019	9,200
	<b>Total:</b>	<b>3,966,000</b>		<b>Penalty @10% R.s</b>		<b>396,600</b>

**Annexure-13**

**Para 3.5.2.2**

**Detail of non imposition of penalty for delay in completion schemes**

S.No	Name of scheme	Approved Cost(M)	Total Expenditure	Remarks	Penalty @10%
<b>District ADP for the year 2017-18</b>					
1	Pavement of streets / Streetlights U/C North Haripur	0.40	0.000	Work in progress	40,000
2	Installation of Water Bore at GGHS Bagra.	0.150	0.000	Work in progress	15,000
3	Pavement of street & WSS Sector# 3 & 4 and adjacent population KTS.	2.700	0.000	Work in progress	270,000
4	Pavement of path at D/W Ladermang (C/O Naib Nazim Fund)	0.300	0.167	Work in progress	30,000
5	Purchase of land for Path /Road in D/W Kholian Bala	0.500	0.000	Work in progress	50,000
6	Extension of WSS at Union Council North Haripur	1.200	0.000	Work in progress	120,000
7	WSS at Mohallah Sakheran Neelor (C/O Shazia Jahangir).	0.3	0.000	Work in progress	30,000
<b>District ADP for the year 2018-19</b>					
8	Provision of Pipeline for DWSS D/W South Haripur	1.000	0.000	Work in progress	100,000
9	Pavement of street & Sewerage Line D/W South	1.500	0.898	Work in progress	150,000
10	Pavement of streets in D/W Serai Niamat Khan	0.150	0.000	Work in progress	15,000
11	construciton of Janazagah at Banda Munir Khan	0.300	0.000	Work in progress	30,000

12	Construction of Protection wall at village Karlan (C/O Matlob) S.N Khan	0.150	0.000	Work in progress	15,000
13	PCC streets at Baiyan Ahmed Ali Khan.	0.150	0.000	Work in progress	15,000
14	PCC street at Serian Karmala C/O Ayub Sons, D/W Serai Niamat Khan.	0.100	0.000	Work in progress	10,000
15	PCC streets at Serian Nakka D/W Serai Niamat Khan.	0.100	0.000	Work in progress	10,000
16	Pavement of PCC streets at Mohallah Mohrian Talhad D/W Serai Niamat Khan	0.100	0.000	Work in progress	10,000
17	Construction of Protection wall for water pond in Seria Niamat Khan.	0.100	0.000	Work in progress	10,000
18	Construction of P/Wall at Bandi Pirdad C/O Jani D/W Serai Niamat Khan	0.100	0.000	Work in progress	10,000
19	PCC streets at Mohallah Khoo (C/O Malik Sher Afzal ) S.N Khan	0.100	0.0000	Work in progress	10,000
20	PCC street at Bandi Mian Pirdad C/O Rifaqat Shah	0.200	0.116	Work in progress	20,000
21	WSS in D/W Central.	0.75	0.000	Work in progress	75,000
22	Pavement of streets / path in D/W Kalinjer	0.65	0.000	Work in progress	65,000
23	WSS/Bore in D/W Kalinjer	0.20	0.000	Work in progress	20,000
24	Pavement of path / streets in D/W Khalabat (Phase-II)	1.00	0.000	Work in progress	100,000
25	WSS in D/W Ladmang	0.50	0.000	Work in progress	50,000

26	Completion of Remaining work Community Centre at Ladermang	0.40	0.000	Work in progress	40,000
27	WSS at D/W Sikanderpur	0.85	0.485	Work in progress	85,000
28	Construction of Nallah at D/W Sikanderpur.	0.15	0.000	Work in progress	15,000
29	Pavement of streets at Dheri Sikanderpur	0.60	0.000	Work in progress	60,000
30	PCC Streets in D/W Bagra	1.000	0.737	work in progress	100,000
31	Provision of Water bores in Darwesh (C/O MDC Ghazi).	0.150	0.000	Work in progress	15,000
32	Construction of Community Centre D/W Darwesh.	2.000	1.396	Work in progress	200,000
33	PCC of streets / roads in D/W Ladermnag	1.000	0.000	Work in progress	100,000
34	Pavement of street at village Ladermang	0.40	0.223	Work in progress	40,000
35	Construction of Protection wall for Agriculture Land in village Teer (C/O Masood Shah).	0.300	0.000	Work in progress	30,000
36	Provision of Water bores in District Haripur (C/O Khadija Bibi).	0.500	0.000	Work in progress	50,000
37	Provison of Water Bore at New Qazian C/O MDC Ghazi	0.150	0.000	Work in progress	15,000
<b>Total</b>					<b>1,465,000</b>

**Annexure-14**  
**Para 3.5.3.1**

**Detail of non implementation of various tax rates**

<b>S.No</b>	<b>Particulars</b>	<b>Number</b>	<b>Approved rate per anum</b>	<b>Amount</b>
1	Tent service	10	1200	12,000
2	Sound system	05	1200	6,000
3	Furniture show room	03	1200	3,600
4	Cotton, Sotri, Baan etc	02	1200	2,400
5	Private schools	08	5,000	40,000
6	Private hospitals	06	5,000	30,000
7	Medical,Agriculture, veterinary store	21	1200	25,200
8	Bucher, Beef,Mutton,fish and chicken shops	12	1200	14,400
9	Restaurant	09	1200	10,800
10	Chapal kabab, Bar B Q	05	1200	6,000
11	Ara Machine	03	1200	3,600
12	Wood Tall, Charcoal	06	1200	7,200
13	Welding shops	18	1200	21,600
14	Tandoor	16	1200	19,200
15	Block Factory	22	5,000	110,000
16	Garments, Tailor	35	1200	42,000
17	Work shops	07	1200	8,400
18	Travel agencies	02	1200	2,400
19	Audio/Video/Snooker shops	06	1200	7,200
20	General Karyana stores	115	1200	138,000
21	Cigarette/Pan Cabins	08	1200	9,600
22	Service,Bata shoes shops	18	1200	21,600
23	Zargari shops	07	1200	8,400
24	Steel, cement,bricks ets	05	1200	6,000
25	Stationery/ book shops	05	1200	6,000
26	Photo state, fax,TCS	18	1200	21,600
27	Electricity shops	23	1200	27,600



28	Sanitary stores	12	1200	14400
29	Electronics	10	1200	12,000
30	Vegetable , fruit shops	27	1200	32,400
31	Crockery store	06	1200	7,200
32	Cloth shops	38	1200	45,600
33	Milk shops	04	1200	4,800
34	Cold drinks, milk shake, ice cream	09	1200	10,800
35	Property/ motor bargains	08	1200	9,600
36	Beauty parlour/ barbers	28	1200	33,600
<b>Total</b>				<b>781,200x2=1,562,400</b>

**Anneure-15**  
**Para 3.5.3.3**

**Detail of non utilization of govt funds**

<b>S.No</b>	<b>Name of Work</b>	<b>Name of Grant</b>	<b>Allocation</b>	<b>Utilization</b>	<b>Balance in Rs.</b>
1.	Grant for newly created TMAs	30% PFC	5,000,000	0	5,000,000
2.	PCC Road Village Barkot	-DO-	1,000,000	508,997	491,003
3.	Grant for newly created TMAs	-DO-	5,000,000	0	5,000,000
4.	Const: of link road in Barkot	-DO-	1,650,000	373,877	1,276,123
5.	B/Wall Darbar Habib Shah	NHR	1,200,000	905,708	294,292
6.	Constt: of Streets PKKhan	-DO-	3,500,000	2,577,657	922,343
7.	Water Bores PK-41 Ph-I	-DO-	3,500,000	1,433,540	2,066,460
8.	Water Bores PK-41 Ph-II	-DO-	3,500,000	1,544,073	1,955,927
9.	Water Bores PK-41 Ph-III	-DO-	3,500,000	2,346,885	1,153,115
10.	Rehabilitation WSS Qutba	30% PFC	500,000	236,892	263,108
<b>Total:</b>			28,350,000	9,927,629	18,422,371

**Anneure-16**  
**Para 3.5.3.4**

**Detail of non deduction of sales tax**

S.No	Description	Item	Qty	Rate	Total	Sales Tax
1	Water Bore at Kohala bala, moh Mistrian, sawabian, budhara khewra, choi banda, bandi keyala the ward Jabri	Hand pump motor 0.75 HP	6	29000	174000	29,580
2	03 No. water bore Moh Bandi Keyala, moh cheer	Hand pump motor 0.75 HP	03	30000	90000	15,300
3	Water pump with fitting moh Railway line Malik kala	Water pump	4	90000	360000	61,200
4	WSS/TW/Bandi Sher khan	GI Pipe line	378	293.75	111,037	18,876
5	WSS Bandi sher kahn	GI Pipe line	204	293.75	59,931	10,188
6	WSS Hand pump Jabri Uc Jabri	Motor Hand pump	2	30000	60,000	10,200
7	Water bore/pavement of street Syed coloney TW jholi	Motor pump	2	25000	50000	8,500
8	16No water bore Tw Mankriaye	Motor pump china	9	25000	225000	38,250
9	Provision of 2No water bore & chairs for community center Tw Sari	Motor pump	2	25000	50000	8,500
10	-do-	Steel chairs	72	1400	100800	17,136
11	Wss/water bore/street in Hattar	Motor pump	5	25000	125000	21,250
12	Water bore Uc Bandi Sher khan	Hand pump motor 0.75 HP	10	25000	250000	42,500
13	WSS Water bore/sanitation Tw panian	Motor pump	13	25000	325000	55,250
14	WSS/pavement of street	Motor pump	3	25000	75000	12,750

	Tw darwaish					
15	Wss Tw Drwaish	Motor pump	8	25000	200,000	34,000
16	Wss Tw Drwaish	GI Pipe	307.82	1400	430948	73,261
17	5No water bore Tw Haripur	GI pipe	195.12	1400	273,168	46,439
18	5No water bore Tw Haripur	Motor pump	5	25000	125000	21,250
19	4No water bore Tw Dingi	GI pipe	146.95	1400	205,730	34,974
20	4No water bore Tw Dingi	Motor pump	4	25000	100000	17,000
21	2No water bore Uc Khanpur	GI pipe	82.31	1250	103,225	17,548
22	2No water bore Uc Khanpur	Motor pump	2	30,000	60,000	10,200
23	Water bore Tw Shah Maqsood 2017-18	Motor pump	10	30000	300000	51,000
24	Water bore Tw Shah Maqsood 2017-18	GI pipe	40 2.43	1400	563,402	95,778
25	Water bore Tw Shah Maqsood 2018-19	Motor pump	10	25000	250,000	42,500
26	Water bore Tw Shah Maqsood 2018-19	GI pipe	548.78	1450	795,731	135,274
27	WSS/Pavement of streetTw Shah Maqsood	GI pipe	181.40	1400	253,960	43,173
28	WSS/Pavement of streetTw Shah Maqsood	Motor pump	4	30000	120,000	20,400
29	Furniture for community center Darwaish TW Darwaish	Furniture	45	2450	1,119,650	190,340
30	Water supply Pamdak	GI Pipe	722.56	1400	1011584	171,969
31	Water supply Pamdak	Motor pump	15	25000	375,000	63,750
<b>Total</b>						<b>1,418,336</b>

**Annexure-17****Para 3.5.3.5****Detail of outstanding amount of revenue contracts**

<b>Sr No</b>	<b>Particulars</b>	<b>Amount of auction</b>	<b>Installments pending</b>	<b>Income Tax</b>	<b>Professional tax</b>	<b>Penalty for delay in payments</b>	<b>Total outstanding</b>
1	Bus Stand Fee	7,271,750	0	727,175	18000	26750	771,925
2	Cattle Fair	18,000,000	0	1,800,000	25000	0	1,825,000
3	Lisience fee	2,011,000	0	201,100	7000	0	208,100
4	Sign board	2,410,000	1871360	241,000	7000	0	2,119,360
5	Salughter House	240,000	0	24,000	4000	0	268000
<b>Total</b>			<b>1871360</b>	<b>2,993,275</b>	<b>61000</b>	<b>26750</b>	<b>5,192,385</b>

**B. Detail of outstanding amount of rent of shops and water user charges**

<b>Particulars</b>	<b>Amount to be recovered</b>	<b>Recovery</b>	<b>Outstanding</b>
Rent of shops/cabins	31,702,094	16,908,513	14,793,581
Water charges Haripur	25,516,730	17,716,014	7,800,716
Water charges CO unit Khalabat	1,524,000	965,320	558,680
<b>Total</b>			<b>23,152,977</b>

**Grand Total= A+B=5,192,385+23,152,977= 28,345,362**

## Annexure-18

## Para 3.5.3.6

## Non-implementation of rent assessment

S #	Property Type (Commercial/Residential/Open Plots)	Rental/Lease	Property Measurement in sft (if available)	Property Location with address	Name of Tenant	Date of Property Lease / Rent execution	Lease / Rent Period	Date of renewed last time	Previous Lease / Rent Amount	Current Lease / Rent Amount	Current Market Rate of assessed by C&W Department	Present Market Value By Revenue Department	proposed rent 70% from market rate Rs.	Loss
1	4	5	6	7	8	10	12	13	14	15	16	17	15	16
1	Shop	Rental	364 <u>364</u> 728	Main Bazar	Akhtar Bibi, Parveen Bibi s/o Mohammad Yaqub	14.01.2013	Annual Basis	2014-15	4778	6690	3000 0/- <u>1000</u> 0/- 4000 0	4000 0	28000	21310
2	Shop	Rental	364 <u>364</u> 728	-do-	Mohammad Arshad, s/o Mohammad Yaqub	14.01.2013	- do -	-do-	4778	6690	3000 0/- <u>1000</u> 0/- 4000 0	4000 0	28000	21310
3	Shop	Rental	364 <u>364</u> 728	-do-	Mohammad Arif s/o Azizur Rehman	18.12.1998	- do -	-do-	4343	6081	3000 0/- <u>1000</u> 0/- 4000 0	4000 0	28000	21919

4	Shop	Rental	364 <u>364</u> 728	-do-	Hafiz Abdul Bari and Brothers	1983	- do -	-do-	2991	4288	3000 0/- <u>1000</u> 0/- 4000 0	4000 0	28000	23712
5	Shop	Rental	364 <u>364</u> 728	-do-	Pervez Khan s/o Muhammad Yaqoob	01.02.2012	- do -	-do-	5256	7359	3000 0/- <u>1000</u> 0/- 4000 0	4000 0	28000	20641
6	Shop	Rental	364 <u>364</u> 728	-do-	Wasi m Akram, Mohsin Ali s/o Abdul Rasheed	01.07.1980	- do -	-do-	4343	6081	3000 0/- <u>1000</u> 0/- 4000 0	4000 0	28000	21919
7	Shop	Rental	364	-do-	Sabir Hussain s/o Mohammad Shafi	1998	- do -	-do-	2991	4288	3000 0/-	3000 0	21000	16712
8	Shop	Rental	364	-do-	Gulzar Khan s/o Gul Zaman	2001	- do -	-do-	2945	4123	3000 0/-	3000 0	21000	16877
9	Shop	Rental	364	-do-	Shoukat Zaman s/o Muhammad Yaqoob	25.08.2008	- do -	-do-	5430	7602	3000 0/-	3000 0	21000	13398

10	Shop	Rental	364	-do-	Mohammad Anwar & Mohammad Akram s/o Akbar Khan	25.06.1977	-do-	-do-	2991	4288	30000/-	30000	21000	16712
11	Shop	Rental	364	-do-	Mohammad Iqbal s/o Mohammad Yousof	2000	-do-	-do-	2991	4288	30000/-	30000	21000	16712
12	Shop	Rental	364 <u>364</u> 728	-do-	Aurangzeb s/o Abdul Ghafoor	07.02.2006	-do-	-do-	4343	6081	30000/- <u>1000</u> 0/- 40000	40000	28000	21919
13	Shop	Rental	324	-do-	Aurangzeb s/o Mohammad Sharif	01.07.1995	-do-	-do-	2991	4188	30000/-	30000	21000	16812
14	Shop	Rental	324	,-do-	Babar Suliaman s/o Mohammad Suliaman	1995	-do-	-do-	2991	4188	30000/-	30000	21000	16812
15	Shop	Rental	364 <u>364</u> 728	,-do-	Haji Abdul Aziz s/o Bahram Khan	1976	-do-	-do-	4343	6081	30000/- <u>1000</u> 0/- 40000	40000	28000	21919



16	Shop	Rental	351	,-do-	Haider Zaman s/o Fazal Elahi	15.09.1992	- do -	-do-	2991	4188	3000 0/-	3000 0	21000	16812
17	Shop	Rental	567 <u>567</u> 113 4	,-do-	Amir Khan & Sohail Khan s/o Ghulam Sarwar	23.08.1979	- do -	-do-	4778	6690	4000 0/- <u>2000</u> 0/- 6000 0/-	6000 0	42000	35310
18	Shop	Rental	240 <u>240</u> 480	,-do-	Mehmood Ahmad s/o Jamal Din	1983	- do -	-do-	1735	5283	3000 0/-	3000 0	21000	15717
19	Shop	Rental	130	Near	Syed Mushtaq Ahmad s/o Syed Khawaj Mohammad	26.07.2007	- do -	-do-	1735	2429	2500 0/-	2500 0	17500	15071
20	Shop	Rental	70.68	Main Bazar West side	Syed Pervez Iqbal Shah & Zahid Shah	19.07.1999	- do -	-do-	3360	4612	1000 0/-	1000 0	7000	2388
21	Shop	Rental	70.68	,-do-	Wd/o Asghar Ali	01.03.1988	- do -	-do-	3060	4284	1000 0/-	1000 0	7000	2716
22	Shop	Rental	70.68	,-do-	Tariq Jameel	01.03.1988	- do -	-do-	3060	4284	1000 0/-	1000 0	7000	2716

23	Shop	Rental	70.68	,-do-	Mohammad Jahangir s/o Kala Khan	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
24	Shop	Rental	70.68	,-do-	Mohammad Asif Raza, Ahsan Raza & Zohair Sultan	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
25	Shop	Rental	70.68	,-do-	Malik Awan s/o Shaikh Ahmad	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
26	Shop	Rental	70.68	,-do-	Mehmood Rehman s/o Waliyat Khan	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
27	Shop	Rental	46.5	,-do-	Mehmood Rehman s/o Waliyat Khan	01.03.1988	-do-	-do-	2370	3310	10000/-	10000	7000	3690
28	Shop	Rental	71.44	,-do-	Abdul Sattar s/o Bhola Khan	01.03.1988	-do-	-do-	3270	4578	10000/-	10000	7000	2422
29	Shop	Rental	46.5	,-do-	Mohammad Sadiq s/o	01.03.1988	-do-	-do-	2061	2886	10000/-	10000	7000	4114

					Afsar Khan									
30	Shop	Rental	71.44	,-do-	Muhammad Bilal, Muhammad Farhan s/o Abbas	01.03.1988	-do-	-do-	2969	4314	10000/-	10000	7000	2686
31	Shop	Rental	71.44	,-do-	Mohammad Shafique s/o Sikan dar Din	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
32	Shop	Rental	71.44	,-do-	Shamim Akhtar w/o Mohammad Younas	01.03.1988	-do-	-do-	3067	4294	10000/-	10000	7000	2706
33	Shop	Rental	71.44	,-do-	Akbar Ali s/o Allah Razi	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
34	Shop	Rental	71.44	,-do-	Yasir Islam & Adil Islam	01.03.1988	-do-	-do-	3067	4294	10000/-	10000	7000	2706
35	Shop	Rental	65.1	,-do-	Ibrar Ahmad	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
36	Shop	Rental	65.1	,-do-	Farooq Ahmad s/o Munshi Khan	01.03.1988	-do-	-do-	3367	4714	10000/-	10000	7000	2286

37	Shop	Rental	65.1	,-do-	Said Abdul Samad s/o Said Naik Mohammad	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
38	Shop	Rental	65.1	,-do-	Abida Parveen w/o Mohammad Zafar	01.03.1988	-do-	-do-	3067	4294	10000/-	10000	7000	2706
39	Shop	Rental	65.1	,-do-	Mohammad Aslam s/o Jamal Din	01.03.1988	-do-	-do-	2866	4013	10000/-	10000	7000	2987
40	Shop	Rental	65.1	,-do-	Mohammad Ashraf s/o Jamal Din	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
41	Shop	Rental	65.1	,-do-	Omer Farooq s/o Mohammad Rafique	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
42	Shop	Rental	65.1	,-do-	Wd/o Mohammad Naveed	01.03.1988	-do-	-do-	3067	4294	10000/-	10000	7000	2706
43	Shop	Rental	37.2	,-do-	Mohammad Saghir s/o Mohammad Nazir	01.03.1988	-do-	-do-	1473	2063	10000/-	10000	7000	4937

44	Shop	Rental	37.2	,-do-	Rizwan & Brothers	01.03.1988	-do-	-do-	1621	2270	10000/-	10000	7000	4730
45	Shop	Rental	65.1	,-do-	Nadeem Iqbal, Abid Iqbal & Majid Latif	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106
46	Shop	Rental	111.6	,-do-	Arsalan Rehman & Brothers	01.03.1988	-do-	-do-	4524	6334	10000/-	10000	7000	666
47	Shop	Rental	46.6	,-do-	Sooba Khan & Mohammad Naveed	2004	-do-	-do-	3072	4301	10000/-	10000	7000	2699
48	Shop	Rental	65.1	,-do-	Aurangzeb s/o Abdul Ghafoor	01.03.1988	-do-	-do-	1723	2413	10000/-	10000	7000	4587
49	Shop	Rental	65.1	,-do-	Ziyarat Khan s/o Aziz Gul	01.03.1988	-do-	-do-	2393	3351	10000/-	10000	7000	3649
50	Shop	Rental	63	,-do-	Ziyarat Khan s/o Aziz Gul	01.03.1988	-do-	-do-	2539	3555	10000/-	10000	7000	3445
51	Shop	Rental	35	,-do-	Habib Elahi s/o Karam Elahi	01.03.1988	-do-	-do-	2781	3894	10000/-	10000	7000	3106

52	Shop	Rental	30	,-do-	Niaz Ahmad s/o Altaf Elahi	01.03.1988	-do-	-do-	3428	4800	10000/-	10000	7000	2200
53	Shop	Rental	46.6	,-do-	Imtiaz Malik & Umair Malik	01.03.1988	-do-	-do-	2221	3110	10000/-	10000	7000	3890
54	Shop	Rental	36	,-do-	Fazal ur Rehman & Imran	01.03.1988	-do-	-do-	2018	2826	10000/-	10000	7000	4174
55	Shop	Rental	46.6	,-do-	Mohammad Sadiq & Irshad	01.03.1988	-do-	-do-	2018	2826	10000/-	10000	7000	4174
56	Shop	Rental	39.6	,-do-	Saddam Khalid	15.07.2002	-do-	-do-	2812	4331	10000/-	10000	7000	2669
57	Shop	Rental	33.5	,-do-	Haris, Osama & Ali	15.07.2002	-do-	-do-	2417	3384	10000/-	10000	7000	3616
58	Shop	Rental	33.5	,-do-	Haris, Osama & Ali	15.07.2002	-do-	-do-	2417	3384	10000/-	10000	7000	3616
59	Shop	Rental	39.6	,-do-	Rashid Mehmood s/o Hussain Baksh	15.07.2002	-do-	-do-	2166	3033	10000/-	10000	7000	3967
60	Shop	Rental	39.6	,-do-	Wd/o Abdul Waheed s/o Mohammad Ashraf	15.07.2002	-do-	-do-	2601	3642	10000/-	10000	7000	3358

61	Shop	Rental	30	,-do-	Zubair Akram & Brothers	15.07.2002	-do-	-do-	2018	2826	10000/-	10000	7000	4174
62	Shop	Rental	30	,-do-	Mohammad Aslam s/o Mohammad Shafi	15.07.2002	-do-	-do-	2364	3310	10000/-	10000	7000	3690
63	Shop	Rental	30	,-do-	Mohammad Aslam s/o Mohammad Shafi	15.07.2002	-do-	-do-	2202	3082	10000/-	10000	7000	3918
64	Shop	Rental	30	,-do-	Khalid Mehmood s/o Muzafar Din	15.07.2002	-do-	-do-	2018	2826	10000/-	10000	7000	4174
65	Shop	Rental	30	,-do-	Tariq Mehmood s/o Muzafar Din	15.07.2002	-do-	-do-	3309	4633	10000/-	10000	7000	2367
66	Shop	Rental	30	,-do-	Tariq Mehmood s/o Muzafar Din	28.08.1999	-do-	-do-	2224	3114	10000/-	10000	7000	3886
67	Shop	Rental	30	,-do-	Irfan s/o Mir Zaman	28.08.1999	-do-	-do-	2389	3345	10000/-	10000	7000	3655
68	Shop	Rental	30	,-do-	Bakht Zada s/o Khan	28.08.1999	-do-	-do-	2018	2826	10000/-	10000	7000	4174

					Zada									
69	Shop	Rental	30	,-do-	Abdul Rasheed s/o Abdul Ghani	28.08.1999	-do-	-do-	2149	3009	10000/-	10000	7000	3991
70	Shop	Rental	30	,-do-	Shafqat Mehmood s/o Mohammad Ashraf	28.08.1999	-do-	-do-	2224	3114	10000/-	10000	7000	3886
73	Shop	Rental	165.1	,-do-	Kamran s/o Mir Akbar	2001	-do-	-do-	4151	5812	15000/-	15000	10500	4688
74	Shop	Rental	97.6	G.T. Road South side	Khanzada Amjad s/o Abdul Raheem	08.03.1999	-do-	-do-	3927	5497	10000/-	10000	7000	1503
75	Shop	Rental	324 324 648	,-do-	Haroon Qureshi & Yousaf Qureshi	2012	-do-	-do-	2768	3876	25000/- <u>10000/-</u> 35000/-	35000	24500	20624
76	Shop	Rental	324 324 648	,-do-	Mohammad Nazir & Muhammad Jamraiz	1992	-do-	-do-	3055	4277	25000/- <u>10000/-</u> 35000/-	35000	24500	20223
77	Shop	Rental	324	,-do-	Qadeer Khan &	1988	-do-	-do-	2516	3523	25000/-	25000	17500	13977



					Muzaf ar Khan									
7 8	Shop	Re nt al	324	,-do-	Munir Ahma d s/o Muns hi Khan	1992	- do -	-do-	2991	4188	2500 0/-	2500 0	17500	13312
7 9	Shop	Re nt al	324	,-do-	Moha mmad Youna s s/o Abdul Hali Khan	1989	- do -	-do-	3621	5070	2500 0/-	2500 0	17500	12430
8 0	Shop	Re nt al	324	,-do-	Wahe ed Khan s/o Dost Moha mmad	1992	- do -	-do-	2991	4188	2500 0/-	2500 0	17500	13312
8 1	Shop	Re nt al	324	,-do-	Fiaz Khan s/o Wali Khan	1977	- do -	-do-	2516	3523	2500 0/-	2500 0	17500	13977
8 2	Shop	Re nt al	358. 8	,-do-	Nisar Ahma d s/o Fazal Dad	2003	- do -	-do-	3147	4406	2500 0/-	2500 0	17500	13094
8 3	Shop	Re nt al	358. 8	,-do-	Haji Abdul Razza q s/o Fazal Dad	1977	- do -	-do-	3147	4406	2500 0/-	2500 0	17500	13094
8 4	Shop	Re nt al	338 <u>338</u> 676	,-do-	Moha mmad Salee m s/o Faiz Alam	08.11.1 992	- do -	-do-	796	1115	2500 0/- <u>1000</u> 0/- 3500 0/-	3500 0	24500	23385

85	Shop	Rental	338 <u>338</u> 676	,-do-	Widow of Ehsan Ullah Khan	2007	-do-	-do-	2781	3894	2500 0/- <u>1000</u> 0/- 3500 0/-	3500 0	24500	20606
86	Shop	Rental	338 <u>338</u> 676	,-do-	Gayas Ullah Qureshi	2007	-do-	-do-	2781	3894	2500 0/- <u>1000</u> 0/- 3500 0/-	3500 0	24500	20606
87	Shop	Rental	338 <u>338</u> 676	,-do-	Naeem-ul-Haq & Saeed-ul-Haq	1979	-do-	-do-	2669	3737	2500 0/- <u>1000</u> 0/- 3500 0/-	3500 0	24500	20763
88	Shop	Rental	275	G.T. Road North side	Malik Abdul Salam s/o Malik Bahadur	1986	-do-	-do-	5185	6741	2500 0/-	2500 0	17500	10759
89	Shop	Rental	275	,-do-	Syed Nawaz Ali Shah	1986	-do-	-do-	5185	6741	2500 0/-	2500 0	17500	10759
90	Shop	Rental	275	,-do-	Rehan Khan s/o Mir Afzal Khan	14.07.1991	-do-	-do-	5185	6741	2500 0/-	2500 0	17500	10759
91	Shop	Rental	275	,-do-	Ejaz Khan etc	1992	-do-	-do-	5119	6655	2500 0/-	2500 0	17500	10845
92	Shop	Rental	275	,-do-	Liaqat Ali Khan	1986	-do-	-do-	5704	7416	2500 0/-	2500 0	17500	10084
93	Shop	Rental	275	,-do-	Haji Mohammad Fareed s/o	1986	-do-	-do-	2927	3806	2500 0/-	2500 0	17500	13694

					Saleem Khan									
94	Shop	Rental	275	,-do-	Shahid Aziz s/o Aziz ur Rehman	1988	-do-	-do-	3146	4090	2500/-	25000	17500	13410
95	Shop	Rental	275	,-do-	Muhammad Younis s/o Haji Abdul Sattar	1992	-do-	-do-	2079	2703	2500/-	25000	17500	14797
96	Shop	Rental	275	,-do-	Pir Mohammad s/o Dost Mohammad	2003	-do-	-do-	3461	4560	2500/-	25000	17500	12940
97	Shop	Rental	275	,-do-	Mohammad Ejaz s/o Shokat Ali	01.02.2007	-do-	-do-	3113	4047	2500/-	25000	17500	13453
98	Shop	Rental	275	,-do-	Mushtaq Ahmad s/o Ahmad Din	1995	-do-	-do-	3648	4743	2500/-	25000	17500	12757
99	Shop	Rental	275	,-do-	Sajid Mehmood s/o Abdul Waheed	04.12.2006	-do-	-do-	2768	3599	2500/-	25000	17500	13901
100	Shop	Rental	275	,-do-	Shahid Aziz	1988	-do-	-do-	2516	3271	2500/-	25000	17500	14229

0		al			s/o Azizur Rehman		-							
101	Shop	Rental	275	,-do-	Sikandar Khan s/o Mian Dad Khan	1989	-do-	-do-	3157	4105	2500/-	25000	17500	13395
102	Shop	Rental	275	,-do-	Tahir Yaqoob s/o Muhammad Yaqoob	25.08.1985	-do-	-do-	3621	5179	2500/-	25000	17500	12321
103	Shop	Rental	275	,-do-	Abdul Ghafoor & Begum Abdul Ghafoor	2012	-do-	-do-	4189	5446	2500/-	25000	17500	12054
104	Flat	Rental	100	Flat # 1	Sabir Sultan & Khalid Mehmood Adv.	1986	-do-	-do-	636	891	1500/-	1500	1050	159
105	Flat	Rental	100	Flat # 2	Noor Mohammad Adv.	1986	-do-	-do-	636	891	1500/-	1500	1050	159
106	Flat	Rental	100	Flat # 3	Jameelur Rehman Adv.	1989	-do-	-do-	636	891	1500/-	1500	1050	159
107	Flat	Rental	100	Flat # 4	Mirza Ahmad	1986	-do-	-do-	636	891	1500/-	1500	1050	159

					Shoka t Adv.									
1 0 8	Flat	Re nt al	100	Flat # 5	Haider Zama n Khan Adv.	1986	- do -	-do-	636	891	1500 /-	1500	1050	159
1 0 9	Flat	Re nt al	100	Flat # 6	Sardar Abdul Rauf Adv.	1986	- do -	-do-	636	891	1500 /-	1500	1050	159
1 1 0	Flat	Re nt al	100	Flat # 7	Raja Yasir Ayaz Kiyani Adv.	2011	- do -	-do-	700	980	1500 /-	1500	1050	70
1 1 1	Flat	Re nt al	100	Flat # 8	Naeem ul Haq Adv.	03.10.2 005	- do -	-do-	700	980	1500 /-	1500	1050	70
1 1 2	Flat	Re nt al	100	Flat # 9	Moha mmad Afzal Khan Adv.	1986	- do -	-do-	636	891	1500 /-	1500	1050	159
1 1 3	Flat	Re nt al	100	Flat # 10	Haji Moha mmad Iqbal Adv.	1986	- do -	-do-	636	891	1500 /-	1500	1050	159
1 1 4	Flat	Re nt al	100	Flat # 11	Syed Mehb oob Shah Adv.	1986	- do -	-do-	636	891	1500 /-	1500	1050	159
1 1 5	Flat	Re nt al	100	Flat # 12	Moha mmad Ashraf Hash mi Adv.	1986	- do -	-do-	636	891	1500 /-	1500	1050	159
1 1 6	Flat	Re nt al	100	Flat # 13	Amjad Mehm ood Adv.	2009	- do -	-do-	700	980	1500 /-	1500	1050	70

117	Flat	Rental	100	Flat # 14	Hasrat Khan Adv.	2009	-do-	-do-	700	980	1500/-	1500	1050	70
118	Flat	Rental	100	Flat # 15	Raja Mohammad Zubair Adv.	2007	-do-	-do-	700	980	1500/-	1500	1050	70
119	Flat	Rental	100	Flat # 16	Abdul Waheed Azhar Adv.	30.04.1994	-do-	-do-	636	891	1500/-	1500	1050	159
120	Shop	Rental	120	G.T. Road	Mehmood ul Hassan Edhi Centre	11.04.1996	-do-	-do-	587	822	10000/-	10000	7000	6178
121	Shop	Rental	48	,-do-	Mohammad Shafique s/o Hassan Din Adv.	24.12.2002	-do-	-do-	1263	1769	10000/-	10000	7000	5231
122	Shop	Rental	198	,-do-	Shoukat Ali s/o Haji Ghulam Sabir	07.01.1999	-do-	-do-	3461	4846	10000/-	10000	7000	2154
123	Shop	Rental	198	,-do-	Akhtar Ali	07.01.1999	-do-	-do-	3146	4405	10000/-	10000	7000	2595
124	Shop	Rental	198	,-do-	Waqar Ashraf s/o Mohammad Ashraf	14.12.2001	-do-	-do-	3146	4405	10000/-	10000	7000	2595
125	Shop	Rental	198	,-do-	Sajid Hussain s/o Gulzar	2007	-do-	-do-	3146	4405	10000/-	10000	7000	2595

					Ahmad									
126	Shop	Rental	240	,-do-	Khurram Shahzad s/o Mohammad Ismail	25.06.2001	-do-	-do-	3461	4846	10000/-	10000	7000	2154
127	Shop	Rental	240	,-do-	Khurram Shahzad s/o Mohammad Ismail	25.06.2001	-do-	-do-	3146	4405	10000/-	10000	7000	2595
128	Shop	Rental	198	,-do-	Mohammad Nawaz s/o Fazal Dad	19.09.2004	-do-	-do-	2774	3884	10000/-	10000	7000	3116
131	Shop	Rental	220	,-do-	Mohammad Bashir s/o Kala Khan	28.04.2001	-do-	-do-	1735	2429	4000/-	4000	2800	371
134	Shop	Rental	220 220 440	,-do-	Afaq Ahmad s/o Ibrar	2003	-do-	-do-	2765	3871	6000/-	6000	4200	329
135	Shop	Rental	377	Zafar Park North side	Javed Khan & Brothers	1991	-do-	-do-	4151	5812	20000/-	20000	14000	8188
136	Shop	Rental	377	,-do-	Shakeel Ahmad s/o Moha	21.03.2009	-do-	-do-	4565	6391	20000/-	20000	14000	7609

					mmad Anwar									
1 3 7	Shop	Re nt al	377	,-do-	Majid Rehm an s/o Gohar Rehm an	1991	- do -	-do-	4151	5812	2000 0/-	2000 0	14000	8188
1 3 8	Shop	Re nt al	377	,-do-	Syed Ghufr an Shah	1991	- do -	-do-	4151	5812	2000 0/-	2000 0	14000	8188
1 3 9	Shop	Re nt al	377	,-do-	Moha mmad Afzal s/o Waris Khan	1991	- do -	-do-	4151	5812	2000 0/-	2000 0	14000	8188
1 4 0	Shop	Re nt al	377	,-do-	Moha mmad Yousa f & Brothe rs s/o Kamal ud Din	26.05.1 991	- do -	-do-	4151	5812	2000 0/-	2000 0	14000	8188
1 4 1	Shop	Re nt al	377	,-do-	Haji Haider Zama n s/o Gulab Khan	1991	- do -	-do-	4151	5812	2000 0/-	2000 0	14000	8188
1 4 2	Shop	Re nt al	377	,-do-	Mehdi Zama n s/o Ali Bahad ur	1991	- do -	-do-	4151	5812	2000 0/-	2000 0	14000	8188
1 4 3	Shop	Re nt al	377	,-do-	Shiraz Khan s/o Kala Khan	1991	- do -	-do-	4151	5812	2000 0/-	2000 0	14000	8188
1 4	Shop	Re nt	377	,-do-	Moha mmad	1991	- do	-do-	4151	5812	2000 0/-	2000 0	14000	8188



4		al			Zaman s/o Buland Khan		-							
145	Shop	Rental	377	,-do-	Gul Ishtiaq s/o Humayun Khan	27.07.2011	-do-	-do-	4565	6391	20000/-	20000	14000	7609
146	Shop	Rental	377	,-do-	Rustam Khan s/o Ayub Khan	1991	-do-	-do-	4151	5812	20000/-	20000	14000	8188
147	Shop	Rental	377	,-do-	Ghulam Murtaza s/o Mohammad Aslam	1991	-do-	-do-	4565	6391	20000/-	20000	14000	7609
148	Shop	Rental	377	,-do-	Arif Hussain s/o Mir Alam	1999	-do-	-do-	4655	6391	20000/-	20000	14000	7609
149	Shop	Rental	377	,-do-	Ghulam Mohiud Din s/o Alif Din	1991	-do-	-do-	4151	5812	20000/-	20000	14000	8188
150	Shop	Rental	377	,-do-	Shaheen Akhtar	2010	-do-	-do-	4565	6391	20000/-	20000	14000	7609
151	Shop	Rental	377	,-do-	Mohammad Naseer s/o Mohammad	2011	-do-	-do-	4565	6391	20000/-	20000	14000	7609

					Ashraf									
152	Shop	Rental	377	,-do-	Mohammad Asif s/o Mohammad Miskeen	1991	-do-	-do-	4151	5812	20000/-	20000	14000	8188
153	Shop	Rental	377	,-do-	Munawar Khan s/o Fazal Khan	1991	-do-	-do-	4151	5812	20000/-	20000	14000	8188
154	Shop	Rental	100	Railway Road South side	Mohammad Naeem & Waheed Khan	2009	-do-	-do-	4139	5795	20000/-	20000	14000	8205
155	Shop	Rental	100	,-do-	Faheem Khan s/o Mohammad Yaqoob	2009	-do-	-do-	1650	2310	20000/-	20000	14000	11690
156	Shop	Rental	390 <u>390</u> 780	,-do-	Mohammad Rafique s/o Abdul Rasheed	28.11.1998	-do-	-do-	2516	3523	20000/- <u>10000/-</u> 30000/-	30000	21000	17477
157	Shop	Rental	283. <u>8</u> <u>283.</u> <u>8</u> 567	,-do-	Mst. Saima Iram w/o Zeeshan	2007	-do-	-do-	4669	6537	20000/- <u>10000/-</u> 30000/-	30000	21000	14463

					Ullah									
158	Shop	Rental	572	,-do-	Mohammad Ismahim Mughal s/o Mohammad Bashir	1992	-do-	-do-	3205	4487	20000/-	20000	14000	9513
159	Shop	Rental	572	,-do-	Tahir Ali s/o Ghulam Younas	1992	-do-	-do-	4216	5903	20000/-	20000	14000	8097
160	Shop	Rental	572	,-do-	Mohammad Ashraf s/o Misri Khan	1992	-do-	-do-	3822	5351	20000/-	20000	14000	8649
161	Shop	Rental	572	,-do-	Mazhar Hayat Khan s/o Fareed Khan	2012	-do-	-do-	3509	4913	20000/-	20000	14000	9087
162	Shop	Rental	572	,-do-	Azhar Hayat Khan s/o Fareed Khan	1992	-do-	-do-	3190	4466	20000/-	20000	14000	9534
163	Shop	Rental	572	,-do-	Ahsan Hayat Khan s/o Fareed Khan	1992	-do-	-do-	3190	4466	20000/-	20000	14000	9534
166	Shop	Rental	572	,-do-	Sikandar	1992	-do-	-do-	3190	4466	20000/-	20000	14000	9534

4		al			Hayat Khan s/o Fareed Khan		-							
165	Shop	Lease		,-do-	Hafiz Abdul Musawar (Long Lease)	31.10.2086	-do-	-do-	500	500	20000/-	20000	14000	13500
166	Shop	Rental	705.8	,-do-	Muhammad Asif s/o Muhammad Taj	2010	-do-	-do-	4216	5137	20000/-	20000	14000	8863
167	Shop	Rental	352	,-do-	Mohammad Asif & Mohammad Arif	2011	-do-	-do-	2768	3876	20000/-	20000	14000	10124
168	Shop	Rental	261	,-do-	Zahid Mehmood s/o Azizur Rehman	2012	-do-	-do-	1318	1846	20000/-	20000	14000	12154
169	Shop	Rental	308	,-do-	Mohammad Younas & Rustam Khan	2000	-do-	-do-	2079	1911	20000/-	20000	14000	12089
170	Shop	Rental	126	,-do-	Syeda Mehar Jan Bibi	2007	-do-	-do-	875	1225	20000/-	20000	14000	12775
171	Shop	Rental	126	,-do-	Mohammad Ismahi	2012	-do-	-do-	875	1225	20000/-	20000	14000	12775

					l s/o Jamal Khan									
1 7 2	Shop	Re nt al	481	,-do-	Noma n Sarwa r s/o Haji Gulam Sarwa r	15.11.1 977	- do -	-do-	2516	3523	2000 0/-	2000 0	14000	10477
1 7 3	Shop	Re nt al	363	,-do-	Moha mmad Nawa z Khan s/o Akbar Khan	1996	- do -	-do-	2363	3309	2000 0/-	2000 0	14000	10691
1 7 4	Shop	Re nt al	363	,-do-	Ghula m Musta fa s/o Abdul Majee d	2000	- do -	-do-	2675	3745	2000 0/-	2000 0	14000	10255
1 7 5	Shop	Re nt al	363	,-do-	Shoka t s/o Ghula m Sabir	2011	- do -	-do-	1909	2673	2000 0/-	2000 0	14000	11327
1 7 6	Shop	Re nt al	363	,-do-	Jamee l ur Rehm an s/o Abdul Majee d	2004	- do -	-do-	4095	5733	2000 0/-	2000 0	14000	8267
1 7 7	Shop	Re nt al	363	,-do-	Arif Hussai n s/o Mir Alam	1999	- do -	-do-	2517	3525	2000 0/-	2000 0	14000	10475

178	Shop	Rental	363	,-do-	Mohammad Mehb oob s/o Mohammad Ashraf	30.05.1996	- do -	-do-	1718	2406	2000 0/-	2000 0	14000	11594
179	Shop	Rental	363	,-do-	Abdul Fareed s/o Mohammad Afzal	31.03.1987	- do -	-do-	3146	4405	2000 0/-	2000 0	14000	9595
180	Shop	Rental	363	,-do-	Abdul Majeed s/o Abdul Aziz	02.12.1984	- do -	-do-	2517	3524	2000 0/-	2000 0	14000	10476
181	Shop	Rental	264	Sadar Bazar South side	Arif Khan s/o Jumah Khan	06.10.2001	- do -	-do-	2822	3105	4000 /-	4000	2800	-305
182	Shop	Rental	264	,-do-	Mohammad Shafique Baig s/o Abdul Rasheed	21.01.1993	- do -	-do-	1995	2195	4000 /-	4000	2800	605
183	Shop	Rental	264	,-do-	Abdul Waheed s/o Safeer Khan	25.02.2005	- do -	-do-	2195	2415	4000 /-	4000	2800	385
184	Shop	Rental	264	,-do-	Omar Farooq & Bilal Younas s/o	30.06.2005	- do -	-do-	1995	2195	4000 /-	4000	2800	605

					Mohammad Younas									
185	Shop	Rental	264	,-do-	Mushtaq Ahmad	2007	-do-	-do-	2195	2415	4000/-	4000	2800	385
186	Shop	Rental	264	,-do-	Mumtaz Ahmad s/o Mohammad Khan	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
187	Shop	Rental	264	,-do-	Jamroz s/o Mohammad Saleem	1993	-do-	-do-	2415	2657	4000/-	4000	2800	143
188	Shop	Rental	264	,-do-	Mohammad Irshad s/o Haji Miskien	1993	-do-	-do-	2079	2287	4000/-	4000	2800	513
189	Shop	Rental	264	,-do-	Mohammad Abdullah & Hussain Ali	1993	-do-	-do-	2357	2593	4000/-	4000	2800	207
190	Shop	Rental	264	,-do-	Manzoor Elahi s/o Mohammad Baksh	13.07.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
191	Shop	Rental	264	,-do-	Abdul Rasheed s/o Mehtab Din	13.07.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605

192	Shop	Rental	264	,-do-	Zulfiqar Ahmad s/o Mohammad Akhtar	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
194	Shop	Rental	264	,-do-	Saeed Ahmad s/o Haider Zaman	2006	-do-	-do-	2519	2771	4000/-	4000	2800	29
196	Shop	Rental	264	,-do-	Mohammad Riaz s/o Mohammad Khan	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
198	Shop	Rental	264	,-do-	Ejaz Ahmad & Brothers	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
199	Shop	Rental	264	,-do-	Abdul Basit s/o Abdul Qadoos	2012	-do-	-do-	2389	2628	4000/-	4000	2800	172
200	Shop	Rental	264	,-do-	Rubab Kamran	28.04.1993	-do-	-do-	2188	2407	4000/-	4000	2800	393
201	Shop	Rental	264	,-do-	Mohammad Saleem s/o Mohammad Aslam	07.11.2007	-do-	-do-	2177	2395	4000/-	4000	2800	405
202	Shop	Rental	264	,-do-	Arif Khan s/o Moosa	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605



					Khan									
205	Shop	Rental	264	,-do-	Mohammad Afzal s/o Faqir Mohammad	25.03.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
206	Shop	Rental	264	,-do-	Abdul Majeed s/o Abdul Aziz	06.05.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
207	Shop	Rental	264	,-do-	Mohammad Saleem s/o Bashir Khan	04.12.1995	-do-	-do-	2393	2633	4000/-	4000	2800	167
208	Shop	Rental	264	,-do-	Mohammad Ismail Mughal	12.05.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
211	Shop	Rental	264	,-do-	Haji Mansar Khan	12.05.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
212	Shop	Rental	264	,-do-	Haji Tanveer/Asghar	25.03.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
213	Shop	Rental	264	,-do-	Haji Tanveer/Asghar	25.03.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
214	Shop	Rental	264	,-do-	Shokat Rehan	2012	-do-	-do-	2195	2395	4000/-	4000	2800	405
21	Shop	Rental	264	,-do-	Shokat	2012	-do-	-do-	1995	2195	4000/-	4000	2800	605

5		al			Rehman		-							
216	Shop	Rental	264	,-do-	Mohammad Younas & Khan Bahadur	08.03.1994	-do-	-do-	1995	2195	4000/-	4000	2800	605
218	Shop	Rental	264	,-do-	Altaf Hussain Warsi	07.11.2007	-do-	-do-	2218	2440	4000/-	4000	2800	360
219	Shop	Rental	264	,-do-	Mohammad Saleem s/o Mohammad Aslam	2007	-do-	-do-	2195	2415	4000/-	4000	2800	385
220	Shop	Rental	264	,-do-	Allah Yaar Khan	1993	-do-	-do-	2393	2633	4000/-	4000	2800	167
221	Shop	Rental	264	,-do-	Shahid Ali & Brothers	2012	-do-	-do-	2925	2632	4000/-	4000	2800	168
222	Shop	Rental	264	,-do-	Mohammad Shahid s/o Sher Mohammad	08.03.1994	-do-	-do-	1995	2195	4000/-	4000	2800	605
223	Shop	Rental	264	,-do-	Ghulam Mustafa s/o Karam Elahi	14.10.2010	-do-	-do-	2413	2655	4000/-	4000	2800	145
224	Shop	Rental	264	,-do-	Ishtiaq Ahmad s/o Hayat Moha	2010	-do-	-do-	2195	2415	4000/-	4000	2800	385

					mmad									
225	Shop	Rental	264	,-do-	Abdul Razzaq s/o Sher Baaz	10.07.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
226	Shop	Rental	264	,-do-	Ishtiaq Ahmad s/o Hayat Mohammad	2012	-do-	-do-	2195	2415	4000/-	4000	2800	385
227	Shop	Rental	264	,-do-	Niaz Mohammad s/o Hayat Mohammad	2012	-do-	-do-	2439	2683	4000/-	4000	2800	117
228	Shop	Rental	264	,-do-	Dr. Akhtar Nawaz	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
229	Shop	Rental	264	,-do-	Aurangzeb s/o Abdul Ghafoor	17.10.2006	-do-	-do-	2174	2392	4000/-	4000	2800	408
230	Shop	Rental	264	,-do-	Mohammad Salkhen s/o Noor Mohammad	15.05.1996	-do-	-do-	2393	2633	4000/-	4000	2800	167
231	Shop	Rental	264	,-do-	Aurangzeb s/o Abdul Ghafoor	2007	-do-	-do-	2393	2633	4000/-	4000	2800	167
2	Shop	Re	264	,-do-	Adil	2007	-	-do-	2197	2417	4000	4000	2800	383

32		ntal			Aziz s/o Abdul Aziz		do -				/-			
233	Shop	Re nt al	264	, -do-	Adil Aziz s/o Abdul Aziz	2007	- do -	-do-	2197	2417	4000 /-	4000	2800	383
234	Shop	Re nt al	264	, -do-	Moha mmad Irshad s/o Abdul Rahee m	2011	- do -	-do-	2447	2692	4000 /-	4000	2800	108
235	Shop	Re nt al	264	, -do-	Arif Zama n s/o Azee m Ullah	20.01.2 010	- do -	-do-	2415	2657	4000 /-	4000	2800	143
236	Shop	Re nt al	264	, -do-	Moha mmad Yousa f s/o Moha mmad Ayub	1993	- do -	-do-	1995	2195	4000 /-	4000	2800	605
237	Shop	Re nt al	264	, -do-	Baksh Sherw an	29.09.2 003	- do -	-do-	2196	2416	4000 /-	4000	2800	384
238	Shop	Re nt al	264	, -do-	Moha mmad Yasir Ali s/o Shahz ad	05.04.2 004	- do -	-do-	2196	2416	4000 /-	4000	2800	384
239	Shop	Re nt al	264	, -do-	Danis h Rehm an s/o Fazal- ur- Rehm an	19.11.1 998	- do -	-do-	2391	2631	4000 /-	4000	2800	169

241	Shop	Rental	264	,-do-	Omar Farooq s/o Mohammad Khan	11.12.2010	-do-	-do-	2196	2416	4000/-	4000	2800	384
243	Shop	Rental	264	,-do-	Tariq Khan s/o Khan Afsar	31.01.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
244	Shop	Rental	264	,-do-	Javed Iqbal s/o Mohammad Raffique	06.02.1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
245	Shop	Rental	264	,-do-	Dr. Akhtar Nawaz	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
246	Shop	Rental	264	,-do-	Dr. Akhtar Nawaz	1993	-do-	-do-	1995	2195	4000/-	4000	2800	605
247	Shop	Rental	264	,-do-	Mohammad Afzal s/o Ali Mohammad	19.01.2001	-do-	-do-	1890	2079	4000/-	4000	2800	721
248	Shop	Rental	264	,-do-	Mehmood Hussain s/o Noor Elahi	1975	-do-	-do-	234	257	4000/-	4000	2800	2543
250	Shop	Rental	228	,-do-	Anwar ul Haq s/o Mehmood ul Haq	1991	-do-	-do-	1771	2303	4000/-	4000	2800	497

253	Shop	Rental	228	,-do-	Ejaz Ahmad s/o Allah Dad	1991	-do-	-do-	2079	2703	4000/-	4000	2800	97
255	Shop	Rental	228	,-do-	Qazi Zialullah Jan	2012	-do-	-do-	1763	2522	4000/-	4000	2800	278
256	Shop	Rental	228	,-do-	Mohammad Riaz s/o Muzafar Khan	08.05.2007	-do-	-do-	1763	2292	4000/-	4000	2800	508
257	Shop	Rental	228	,-do-	Mohammad Riaz s/o Muzafar Khan	19.09.1996	-do-	-do-	1602	2083	4000/-	4000	2800	717
262	Shop	Rental	228	,-do-	Naveed Azmat s/o Azizur Rehman	1993	-do-	-do-	2074	2697	4000/-	4000	2800	103
263	Shop	Rental	228	,-do-	Shakeel Ahmad & Brothers	15.04.2001	-do-	-do-	2079	2703	4000/-	4000	2800	97
264	Shop	Rental	228	,-do-	Abdul Wahab s/o Dad Mohammad	1991	-do-	-do-	2048	2663	4000/-	4000	2800	137
265	Shop	Rental	228	,-do-	Mohammad Sabir s/o	1991	-do-	-do-	1535	1996	4000/-	4000	2800	804

					Mohammad Nawaz									
267	Cabin	Rental	62.3	,-do-	Abdul Salam s/o Abdul Sattar	1991	-do-	-do-	1254	1631	4000/-	4000	2800	1169
268	Cabin	Rental	62.3	,-do-	Shokat Rehan s/o Fazal Rehan	1991	-do-	-do-	1140	1482	4000/-	4000	2800	1318
269	Cabin	Rental	62.3	,-do-	Fiaz	1991	-do-	-do-	1140	1482	4000/-	4000	2800	1318
270	Cabin	Rental	62.3	,-do-	Raheem Dad	1991	-do-	-do-	1140	1482	4000/-	4000	2800	1318
271	Cabin	Rental	62.3	,-do-	Ghulam Murtaza s/o Fazal Din	1991	-do-	-do-	1140	1482	4000/-	4000	2800	1318
272	Cabin	Rental	62.3	,-do-	Shokat Ibrahim	2010	-do-	-do-	1254	1631	4000/-	4000	2800	1169
273	Shop	Rental	272.8	Old Bus Add North side	Muhammad Babar, Fakhar Nawaz s/o Muhammad Nawaz	1986	-do-	-do-	1381	1948	8000/-	8000	5600	3652

274	Cabin	Rental	81	,-do-	Mohammad Masood s/o Ghulam Farooq	2005	-do-	-do-	1044	1462	8000/-	8000	5600	4138
275	Cabin	Rental	48	,-do-	Khalid Mehmood s/o Azizur Rehman	1991	-do-	-do-	949	1329	8000/-	8000	5600	4271
276	Shop	Rental	150	,-do-	Mamraiz Khan s/o Omar Khan	31.01.1991	-do-	-do-	1560	2184	8000/-	8000	5600	3416
277	Shop	Rental	51.35	,-do-	Jameel Ahmad s/o Faqir Mohammad	31.01.1991	-do-	-do-	1154	1616	8000/-	8000	5600	3984
278	Shop	Rental	800	,-do-	Khanzada s/o Abdul Raheem	1977	-do-	-do-	3461	4846	8000/-	8000	5600	754
279	Shop	Rental	558	,-do-	Mohammad Suliman, Auranzeb, Rashid & Rizwan	03.08.2002	-do-	-do-	2516	3523	8000/-	8000	5600	2077



281	Shop	Rental	60	,-do-	Mohammad Salabit through Syed Abid Raza	01.03.1986	-do-	-do-	949	1329	8000/-	8000	5600	4271
282	Shop	Rental	60	,-do-	Abid Raza	26.01.1991	-do-	-do-	949	1329	8000/-	8000	5600	4271
283	Shop	Rental	120	,-do-	Mohammad Iqbal s/o Feroz Din	1977	-do-	-do-	949	1329	8000/-	8000	5600	4271
284	Shop	Rental	162	,-do-	Shabir Ahmad s/o Mohammad Iqbal	1977	-do-	-do-	1419	1987	8000/-	8000	5600	3613
285	Shop	Rental	162	,-do-	Abdul Hamed s/o Allah Rakha	11.01.2008	-do-	-do-	2826	3957	8000/-	8000	5600	1643
286	Shop	Rental	126	,-do-	Touseef Ahmad s/o Riaz Ahmad	1987	-do-	-do-	1718	2406	8000/-	8000	5600	3194
287	Shop	Rental	126	,-do-	Shahzad Ahmad s/o Mohammad Raffique	01.07.1980	-do-	-do-	1561	2186	8000/-	8000	5600	3414
288	Shop	Rental	100	,-do-	Abdul Khaliq s/o	24.01.1982	-do-	-do-	1115	1561	8000/-	8000	5600	4039

					Abdul lah Jan									
2 8 9	Shop	Re nt al	100	, -do-	Habib ur Rehm an s/o Abdul lah Jan	25.03.1 981	- do -	-do-	1115	1561	8000 /-	8000	5600	4039
2 9 0	Shop	Re nt al	375	, -do-	Moha mmad Ishaq	08.03.1 981	- do -	-do-	2516	3523	8000 /-	8000	5600	2077
2 9 1	Shop	Re nt al	90	, -do-	Mehm ood s/o Fazal Din	1980	- do -	-do-	930	1302	8000 /-	8000	5600	4298
2 9 2	Shop	Re nt al	100	, -do-	Naeem Gul s/o Shoka t Nawa z	28.12.2 010	- do -	-do-	1578	2209	8000 /-	8000	5600	3391
2 9 3	Shop	Re nt al	80	, -do-	Sajjid Youna s s/o Moha mmad Youna s	07.05.2 007	- do -	-do-	1044	1462	8000 /-	8000	5600	4138
2 9 4	Shop	Re nt al	64	, -do-	Mehb oob Elahi & Farma n Elahi	01.07.1 980	- do -	-do-	1005	1407	8000 /-	8000	5600	4193
2 9 5	Shop	Re nt al	72	, -do-	Mir Afzal s/o Abdul Aziz	1979	- do -	-do-	1026	1437	8000 /-	8000	5600	4163

296	Shop	Rental	160.2	, -do-	Pir Mohammad s/o Dost Mohammad	2004	- do -	-do-	2956	4139	8000 /-	8000	5600	1461
297	Shop	Rental	126	, -do-	Sultan Mehmood s/o Fazal ur Rehman	1987	- do -	-do-	1342	1879	8000 /-	8000	5600	3721
298	Shop	Rental	153	, -do-	Mansoor Ahmad	2004	- do -	-do-	1609	2253	8000 /-	8000	5600	3347
299	Shop	Rental	60	, -do-	Mohammad Salabat through Syed Abid Raza	1984	- do -	-do-	949	1329	8000 /-	8000	5600	4271
300	Shop	Rental	54	, -do-	Khanzada s/o Abdul Raheem	29.05.1982	- do -	-do-	949	1329	8000 /-	8000	5600	4271
301	Patri	Rental	60	, -do-	Sher Khan & Sikan dar Khan	1999	- do -	-do-	1419	1989	8000 /-	8000	5600	3611
302	Shed	Rental	60	, -do-	Ghalib Khan, Durya Khan & Jalib Khan	26.09.2002	- do -	-do-	1342	1879	8000 /-	8000	5600	3721

303	Patri	Rental	60	,-do-	Raza Rehan & Abdul Rasheed	2000	- do -	-do-	697	976	8000 /-	8000	5600	4624
304	Shop	Rental	240	,-do-	Ghulam Sarwar s/o Malik Wazir	17.10.2000	- do -	-do-	3146	4405	8000 /-	8000	5600	1195
305	Shop Lease	Lease	60	,-do-	Habib Ullah Khan Tareen	1992		01.04.1992 to 31.03.2025	1900	1900	8000 /-	8000	5600	3700
306	Shop Lease	Lease	60	,-do-	Akhtar Nawaz Khan	1992		01.04.1991 to 31.03.2025	2800	2800	8000 /-	8000	5600	2800
307	Cabin	Rental	36	,-do-	Niaz Mohammad s/o Fazal ur Rehan	2011	- do -	-do-	1390	1946	8000 /-	8000	5600	3654
308	Cabin	Rental	36	,-do-	Naseem Sohail s/o Abdul Ghani	2004	- do -	-do-	1263	1769	8000 /-	8000	5600	3831
309	Shop	Rental	203	,-do-	Mazhar Shah & Mohammad Youna	1999	- do -	-do-	1025	1435	8000 /-	8000	5600	4165

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310	Shop	Rental	150	Circular Road Eastern side	Ehsan Elahi	2000	-do-	-do-	596	835	20000/-	20000	14000	13165
311	Shop	Rental	150	, -do-	Mohammad Nawaz	2000	-do-	-do-	596	835	20000/-	20000	14000	13165
312	Shop	Rental	100	, -do-	Muhammad Ibrar s/o Khwaj Muhammad	1999	-do-	-do-	1044	1462	20000/-	20000	14000	12538
313	Shop	Rental	220	, -do-	Masror Hussain s/o Mohibur Rehman	2011	-do-	-do-	3195	4473	20000/-	20000	14000	9527
314	Shop	Rental	220	, -do-	Abdul Salam s/o Abdul Sattar	1988	-do-	-do-	3635	5089	20000/-	20000	14000	8911
315	Shop	Rental	220	, -do-	Muhammad Irshad & Brothers	2003	-do-	-do-	3637	5602	20000/-	20000	14000	8398
316	Shop	Rental	220	, -do-	Tanveer Ahmad & Brothe	2000	-do-	-do-	2826	3956	20000/-	20000	14000	10044

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317	Shop	Rental	220	,-do-	Mohammad Riaz Khan s/o Muzafar Khan	1997	-do-	-do-	3304	4626	20000/-	20000	14000	9374
318	Shop	Rental	200	,-do-	Muqarab Khan s/o Akbar Khan	1977	-do-	-do-	2205	3087	20000/-	20000	14000	10913
319	Shop	Rental	200	,-do-	Akbar Khan	1977	-do-	-do-	2205	3087	20000/-	20000	14000	10913
320	Shop	Rental	200	,-do-	Mohammad Muner Warsi & Sons	2008	-do-	-do-	2669	3737	20000/-	20000	14000	10263
321	Shop	Rental	200	,-do-	Mohammad Arshad s/o Malik Khursheed	2012	-do-	-do-	1022	1431	20000/-	20000	14000	12569
322	Shop	Rental	70	,-do-	Shokat Rasheed s/o Abdul Rasheed	1992	-do-	-do-	1735	2429	20000/-	20000	14000	11571
323	Shop	Rental	200	,-do-	Mohammad Salaiman s/o	2010	-do-	-do-	1249	1749	4000/-	4000	2800	1051

					Abdul Rehm an									
3 2 6	Shop	Re nt al	100	, -do-	Abdul Qayyu m s/o Fazal Din	1993	- do -	-do-	1577	2208	4000 /-	4000	2800	592
3 2 7	Shop	Re nt al	160	, -do-	Zahoo r Ahma d	2011	- do -	-do-	949	1462	4000 /-	4000	2800	1338
3 2 8	Shop	Re nt al	160	, -do-	Dr. Wahe ed ur Rehm an	1991	- do -	-do-	949	1329	4000 /-	4000	2800	1471
3 2 9	Shop	Re nt al	160	, -do-	Moha mmad Qadee r s/o Moha mmad Bashir	2007	- do -	-do-	949	1329	4000 /-	4000	2800	1471
3 3 0	Shop	Re nt al	160	, -do-	Moha mmad Bashir s/o Moha mmad Youna s	2011	- do -	-do-	1044	1462	4000 /-	4000	2800	1338
3 3 1	Shop	Re nt al	160	, -do-	Moha mmad Riaz s/o Abdul Majee d	08.10.1 986	- do -	-do-	949	1329	4000 /-	4000	2800	1471
3 3 2	Shop	Re nt al	160	, -do-	Moha mmad Faisal Zeb s/o Auran gzeb	2012	- do -	-do-	1135	1589	4000 /-	4000	2800	1211

333	Shop	Rental	120	,-do-	Javed Iqbal s/o Auran gzeb	1991	- do -	-do-	1045	1463	4000 /-	4000	2800	1337
334	Shop	Rental	200	,-do-	Dr. Waheed ur Rehman	1991	- do -	-do-	949	1329	4000 /-	4000	2800	1471
335	Shop	Rental	160	,-do-	Arif Hussain s/o Mir Alam	03.11.1998	- do -	-do-	1577	2208	4000 /-	4000	2800	592
339	Shop	Rental	96	,-do-	Warisan Abdul Waheed through Hizab Ullah	2003	- do -	-do-	1378	1923	4000 /-	4000	2800	877
343	Plot	Lease			Rai Amara Road Warisan Ex-Lease Holder Malik Aziz ur Rehman	2011		-do-	1617	2264	4000 /-	4000	2800	536
345	Shop	Rental	360		Mochi Bazar Mutton Market North side Mohammd Rizwan s/o Mohammd Ramzan	2011	- do -	-do-	1723	2413	6000 /-	6000	4200	1787



346	Shop	Rental	360	,-do-	Zahoor Din s/o Mazhar Din	2010	-do-	-do-	2044	2862	6000/-	6000	4200	1338
347	Shop	Rental	360	,-do-	Tariq, Mazhar s/o Abdul Ghani	2010	-do-	-do-	1960	2744	6000/-	6000	4200	1456
348	Shop	Rental	360	,-do-	Nageena Bibi & Israq Ali	2011	-do-	-do-	1960	2744	6000/-	6000	4200	1456
349	Shop	Rental	360	,-do-	Mohammad Iqbal s/o Shaikh Ahmad	1980	-do-	-do-	1115	1561	6000/-	6000	4200	2639
350	Shop	Rental	64	,-do-	Faisal Javeed s/o Mohammad Javeed	2011	-do-	-do-	1044	1462	6000/-	6000	4200	2738
351	Shop	Rental	360	,-do-	Haji Ahmad s/o Gulab	1987	-do-	-do-	949	1329	6000/-	6000	4200	2871
352	Shop	Rental	99	Chowk Bazar North side	Mohammad Iqbal s/o Shaikh Ahmad	1980	-do-	-do-	2051	2872	30000/-	30000	21000	18128
353	Shop	Rental	99	,-do-	Mohammad Iqbal s/o Shaikh	1980	-do-	-do-	2051	2872	30000/-	30000	21000	18128

					h Ahma d									
3 5 4	Shop	Re nt al	260	Moc hi Baza r	Fida Moha mmad s/o Akbar Khan	1980	- do -	-do-	1735	2429	6000 /-	6000	4200	1771
3 5 5	Shop	Re nt al	260	,-do-	Shake el Ahma d s/o Moha mmad Yaqoo b	06.02.1 980	- do -	-do-	1735	2429	6000 /-	6000	4200	1771
3 5 6	Shop	Re nt al	260	,-do-	Seth Abdul Hame ed throug h Khalid Mehm ood	1983	- do -	-do-	1565	2191	6000 /-	6000	4200	2009
3 5 7	Shop	Re nt al	260	,-do-	Seth Abdul Hame ed throug h Khalid Mehm ood	1983	- do -	-do-	1565	2191	6000 /-	6000	4200	2009
3 5 8	Shop	Re nt al	260	,-do-	Rashi d Mehm ood s/o Moha mmad Ashiq	2011	- do -	-do-	1735	2429	6000 /-	6000	4200	1771
3 5 9	Shop	Re nt al	260	,-do-	Moha mmad Ismahi	01.07.1 995	- do -	-do-	1735	2429	6000 /-	6000	4200	1771

					I s/o Faqir Moha mmad									
3 6 0	Shop	Re nt al	174	, -do-	Waris an Khuda Baksh	1998	- do -	-do-	994	1392	6000 /-	6000	4200	2808
3 6 1	Shop	Re nt al	135	, -do-	Zulfiq ar Ali s/o Moha mmad Aslam	2003	- do -	-do-	994	1392	6000 /-	6000	4200	2808
3 6 2	Shop	Re nt al	135	, -do-	Moha mmad Tariq s/o Moha mmad Khan	2010	- do -	-do-	1049	1469	6000 /-	6000	4200	2731
3 6 3	Shop	Re nt al	148. 5	, -do-	Khalid Mehm ood, Tahir Mehm ood & Khaka n Abbas i	2011	- do -	-do-	1576	2207	6000 /-	6000	4200	1993
3 6 4	Shop	Re nt al	159. 8	, -do-	Tariq Mehm ood s/o Hassa n Din	2011	- do -	-do-	2372	3321	6000 /-	6000	4200	879
3 6 5	Shop	Re nt al	159. 8	, -do-	Khalid Mehm ood s/o Hassa n Din	2011	- do -	-do-	2372	3321	6000 /-	6000	4200	879
3 6 6	Shop	Re nt al	120	, -do-	Seth Navee d	1991	- do -	-do-	949	1321	6000 /-	6000	4200	2879

					Akhtar s/o Abdul Hameed									
367	Shop	Rental	100	,-do-	Khalid Rehan s/o Fazal Rehan	1992	-do-	-do-	1450	2030	6000/-	6000	4200	2170
368	Shop	Rental	100	,-do-	Hafiz Zubair s/o Khawaj Mohammad	1998	-do-	-do-	1875	2625	6000/-	6000	4200	1575
369	Shop	Rental	100	,-do-	Wajid Mehmood s/o Mohammad Yousof	1991	-do-	-do-	1704	2386	6000/-	6000	4200	1814
370	Shop	Rental	70.4	,-do-	Ghulam Mustafa s/o Lal Din	1991	-do-	-do-	994	1329	6000/-	6000	4200	2871
371	Shop	Rental	93.6	,-do-	Mohammad Naseem s/o Mohammad Miskien	1979	-do-	-do-	949	1329	6000/-	6000	4200	2871
372	Shop	Rental	93.6	,-do-	Wd/o Sher Dil	1991	-do-	-do-	1676	2347	6000/-	6000	4200	1853
373	Shop	Rental	84	,-do-	Ghulam Safdar	1991	-do-	-do-	1396	1955	6000/-	6000	4200	2245

					s/o Mohammad Aslam									
3 7 4	Shop	Re nt al	80	,-do-	Seth Shake el Ahma d	19.01.1 988	- do -	-do-	1500	2103	6000 /-	6000	4200	2097
3 7 5	Shop	Re nt al	80	,-do-	Babar Sohail s/o Zahoo r ul Haq	1991	- do -	-do-	949	1321	6000 /-	6000	4200	2879
3 7 6	Shop	Re nt al	104	,-do-	Haroo n s/o Abdul Rashe ed	1991	- do -	-do-	1115	1561	6000 /-	6000	4200	2639
3 7 7	Shop	Re nt al	820	,-do-	Seth Abdul Hame ed throug h Khalid Mehm ood	1983	- do -	-do-	1572	2200	6000 /-	6000	4200	2000
3 7 8	Shop	Re nt al	96	,-do-	Akhta r Javeed s/o Abdul Rehm an	1991	- do -	-do-	1576	2207	6000 /-	6000	4200	1993
3 7 9	Shop	Re nt al	125. 8	,-do-	Moha mmad Tariq s/o Moha mmad Khan	1999	- do -	-do-	1176	1647	6000 /-	6000	4200	2553
3 8 0	Shop	Re nt al	120	,-do-	Khalid Mehm ood	2002	- do -	-do-	1890	2647	3000 0/-	3000 0	21000	18353

					s/o Ghulam Nabi									
381	Shop	Rental	80	Mochi Bazar Mutton Market	Mian Abdul Hafeez s/o Mian Abdul Majeed	2004	-do-	-do-	1205	1687	4000/-	4000	2800	1113
382	Shop	Rental	36	Mochi Bazar	Mohammad Ayub s/o Gulab	2004	-do-	-do-	1509	2113	4000/-	4000	2800	687
383	Shop	Rental	108	Lohar Bazar	Abdul Waheed s/o Slah--ud-Din	11.10.2008	-do-	-do-	879	1355	4000/-	4000	2800	1445
385	Shop	Rental	117	,-do-	Shokat Nawaz s/o Khuda Baksh	17.02.1980	-do-	-do-	636	891	4000/-	4000	2800	1909
386	Shop	Rental	60	,-do-	Qadeer Ahmad s/o Mohammad Bashir	26.06.1996	-do-	-do-	444	622	4000/-	4000	2800	2178
387	Shop	Rental	56	,-do-	Mohammad Nazir s/o Mohammad Bashir	19.07.1992	-do-	-do-	444	622	4000/-	4000	2800	2178
388	Shop	Rental	100	,-do-	Anjum	10.01.2003	-do-	-do-	949	1321	4000/-	4000	2800	1479

8		al			Sahafiyah		-							
389	Shop	Rental	57.76	,-do-	Malik Mohammad Shabir s/o Mohammad Bashir	02.04.1988	-do-	-do-	721	1010	4000/-	4000	2800	1790
390	Shop	Rental	57.76	,-do-	Mohammad Ayub	30.03.1987	-do-	-do-	480	672	4000/-	4000	2800	2128
391	Shop	Rental	57.76	,-do-	Fehmeda Begum mother of Naseer Ahmad	18.03.1986	-do-	-do-	480	672	4000/-	4000	2800	2128
392	Shop	Rental	57.76	,-do-	Mohammad Nawaz s/o Allah Baksh	1979	-do-	-do-	636	891	4000/-	4000	2800	1909
393	Shop	Rental	128	,-do-	Taimur Akhtar s/o Mehmood Akhtar	2007	-do-	-do-	1044	1462	4000/-	4000	2800	1338
394	Shop	Rental	128	,-do-	Taimur Akhtar s/o Mehmood Akhtar	2007	-do-	-do-	1044	1462	4000/-	4000	2800	1338

395	Shop	Rental	67.2	,-do-	Zia Ullah s/o Wali Ullah	21.01.2010	- do -	-do-	1044	1462	4000 /-	4000	2800	1338
396	Shop	Rental	76.8	,-do-	Nadeem Ahmad s/o Wali Ullah	21.01.2010	- do -	-do-	1044	1462	4000 /-	4000	2800	1338
397	Shop	Rental	67.2	,-do-	Chok Purni Committ ee	21.01.2010	- do -	-do-	1723	2413	3000 0/-	3000 0	21000	18587
398	Shop	Rental	67.2	,-do-	Zaqa Ullah s/o Mohammad Ibrahim	01.07.1986	- do -	-do-	1576	2207	3000 0/-	3000 0	21000	18793
399	Shop	Rental	70	,-do-	Amjad Ali s/o Ghulam Qadir	2006	- do -	-do-	1721	2410	3000 0/-	3000 0	21000	18590
400	Shop	Rental	56	,-do-	Rashid Ali s/o Ghulam Qadir	2004	- do -	-do-	1105	1547	3000 0/-	3000 0	21000	19453
401	Shop	Rental	56	,-do-	Rehmaniya Road Asim Mehmood, Usman Mehmood & Omar Mehmood	2004	- do -	-do-	636	891	4000 /-	4000	2800	1909



402	Shop	Rental	45	,-do-	Mohammad Jameel s/o Nizam Din	15.11.1979	-do-	-do-	1734	2428	4000/-	4000	2800	372
403	Shop	Rental	130	,-do-	Waheed Azhar & Shakeel Azhar	25.02.2009	-do-	-do-	345	483	4000/-	4000	2800	2317
404	Shop	Rental	130	,-do-	Arshad s/o Najaf	2003	-do-	-do-	345	483	4000/-	4000	2800	2317
405	Shop	Rental	120	,-do-	Ghareeb Nawaz s/o Mohammad Raffique	1979	-do-	-do-	572	801	4000/-	4000	2800	1999
406	Shop	Rental	120	,-do-	Ghareeb Nawaz s/o Mohammad Raffique	1979	-do-	-do-	572	801	4000/-	4000	2800	1999
407	Shop	Rental	100	,-do-	Nazir Ahmad s/o Gohar Rehaman	2006	-do-	-do-	572	801	4000/-	4000	2800	1999
408	Shop	Rental	130	,-do-	Shakeel s/o Abdul Jabbar	2011	-do-	-do-	795	1113	4000/-	4000	2800	1687
409	Shop	Rental	80	,-do-	Ghareeb Nawaz s/o	29.04.1981	-do-	-do-	319	447	4000/-	4000	2800	2353

					Mohammad Raffique									
410	Shop	Rental	168	,-do-	Mohammad Asif s/o Mohammad Safdar	19.01.1991	-do-	-do-	1419	1987	4000/-	4000	2800	813
411	Shop	Rental	190	,-do-	Malik Riaz, Malik Ibrahim & Brothers	2011	-do-	-do-	1044	1462	4000/-	4000	2800	1338
412	Shop	Rental	260	,-do-	Masood Azhar s/o Abdul Qayum Azhar	25.02.2009	-do-	-do-	700	980	4000/-	4000	2800	1820
413	Shop	Rental	260	,-do-	Widow Iraj Sultan	29.04.2010	-do-	-do-	623	873	4000/-	4000	2800	1927
414	Shop	Rental	260	,-do-	Wd/o Haji Abdul Rauf	25.08.1993	-do-	-do-	1391	1948	4000/-	4000	2800	852
415	Shop	Rental	240	,-do-	Mohammad Saeed s/o Mohammad Shafi	13.08.2001	-do-	-do-	939	1315	4000/-	4000	2800	1485
416	Shop	Rental	240	,-do-	Mohammad Saeed s/o Mohammad	13.08.2001	-do-	-do-	939	1315	4000/-	4000	2800	1485

					Shafi									
4 1 7	Shop	Re nt al	240	,-do-	Atiq ur Rehm an s/o Abdul Samad	25.02.2 003	- do -	-do-	949	1321	4000 /-	4000	2800	1479
4 1 8	Shop	Re nt al	100	Sher an Wal a Gate	Moha mmad Shafiq ue s/o Abdul Rashe ed	1976	- do -	-do-	2079	2911	3000 0/-	3000 0	21000	18089
4 1 9	Shop	Re nt al	55	,-do-	Maqb ool ur Rehm an & Moha mmad Rashe ed	26.12.1 995	- do -	-do-	1553	2175	3000 0/-	3000 0	21000	18825
4 2 0	Shop	Re nt al	213. 2	,-do-	Abdul Ghafo r s/o Abdul lah	1976	- do -	-do-	2205	3087	3000 0/-	3000 0	21000	17913
4 2 1	Shop	Re nt al	304	,-do-	Aziz ur Rehm an s/o Moha mmad Ismahi l	1976	- do -	-do-	2205	3087	3000 0/-	3000 0	21000	17913
4 2 2	Shop	Re nt al	359. 6	,-do-	Ghula m Murta za & Moha mmad Saddi que	2010	- do -	-do-	2426	3397	3000 0/-	3000 0	21000	17603

4 2 3	Shop	Re nt al	190	Dhe enda Cho wk	Navee d Akra m & Brothe rs	02.10.2 002	- do -	-do-	587	822	4000 /-	4000	2800	1978
4 2 4	Shop	Re nt al	67.2	,-do-	Hafiz Moha mmad Ilyas	17.08.1 991	- do -	-do-	1166	1633	4000 /-	4000	2800	1167
4 2 5	Shop	Re nt al	36	,-do-	Hafiz Moha mmad Ilyas	2004	- do -	-do-	1396	1955	4000 /-	4000	2800	845
4 2 8	Shop	Re nt al	160	Circ ular Roa d Wes t side	Sooba Khan s/o Haris Khan	07.12.1 991	- do -	-do-	949	1329	4000 /-	4000	2800	1471
4 3 1	Shop	Re nt al	220	,-do-	Noor Moha mmad s/o Karee m Baksh	07.12.1 991	- do -	-do-	1682	2355	4000 /-	4000	2800	445
4 3 2	Shop	Re nt al	220	,-do-	Hamid Nadee m s/o Malik Salakh een	07.12.1 991	- do -	-do-	1682	2355	4000 /-	4000	2800	445
4 3 3	Shop	Re nt al	220	,-do-	Muha mmad Iftikha r s/o Nabi Ahma d	2011	- do -	-do-	1632	2355	4000 /-	4000	2800	445
4 3 4	Shop	Re nt al	220	,-do-	Pir Zada Moha mmad Nadee	07.12.1 991	- do -	-do-	1731	2424	4000 /-	4000	2800	376

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4 3 5	Shop	Re nt al	220	,-do-	Fawad Mehm ood s/o Dr. Mehm ood Ali Khan	07.12.1 991	- do -	-do-	1879	2621	4000 /-	4000	2800	179
4 3 6	Shop	Re nt al	220	,-do-	Wido w Mehm ood Ali Khan	07.12.1 991	- do -	-do-	1879	2621	4000 /-	4000	2800	179
4 3 7	Shop	Re nt al	220	,-do-	Navee d Akhta r	07.12.1 991	- do -	-do-	1576	2207	4000 /-	4000	2800	593
4 3 8	Shop	Re nt al	220	,-do-	Khalid Rehm an s/o Fazal ur Rehm an	07.12.1 991	- do -	-do-	1879	2631	4000 /-	4000	2800	169
4 3 9	Shop	Re nt al	220	,-do-	Moha mmad Haroo n s/o Fazal ur Rehm an	07.12.1 991	- do -	-do-	1718	2406	4000 /-	4000	2800	394
4 4 1	Shop	Re nt al	242	,-do-	Amjad Zahid s/o Abdul Wahid Zahid	07.12.2 007	- do -	-do-	1735	2429	4000 /-	4000	2800	371
4 4 2	Shop	Re nt al	242	,-do-	Amjad Zahid s/o Abdul	07.12.2 007	- do -	-do-	1735	2429	4000 /-	4000	2800	371

					Wahid Zahid									
4 4 3	Shop	Rental	242	,-do-	Nasir Khan	07.12.1991	-do-	-do-	1733	2477	4000/-	4000	2800	323
4 4 4	Shop	Rental	242	,-do-	Nasir Khan	07.12.1991	-do-	-do-	1733	2477	4000/-	4000	2800	323
4 4 6	Shop	Rental	286	,-do-	Abdul Zaman s/o Abdul Rehman	07.12.1991	-do-	-do-	1419	1987	4000/-	4000	2800	813
4 4 7	Shop	Rental	286	,-do-	Shakeel Khan & Brothers	2011	-do-	-do-	1733	2670	4000/-	4000	2800	130
4 4 8	Shop	Rental	286	,-do-	Hafiz Muhammad Hazik	07.12.1991	-do-	-do-	1664	2331	4000/-	4000	2800	469
4 5 4	Shop	Rental	64	Sahin Saheeli Road	Mir Ahmad s/o Alif Din	1999	-do-	-do-	795	1113	4000/-	4000	2800	1687
4 5 5	Shop	Rental	489 6 sq	Circular Road West side	Widow of Khani Zaman through Mohammad Shaffique	2002	-do-	-do-	2287	3202	18000/-	18000	12600	9398
4 5 6	Patri	Rental	231	,-do-	Sarwar Baig s/o Akbar	2004	-do-	-do-	1263	1769	4000/-	4000	2800	1031

					Baig									
457	Patri	Rental	231	,-do-	Warisan Chanan Din	2004	-do-	-do-	1263	1769	4000/-	4000	2800	1031
458	Shop	Rental	231	Circular Road West side	Riaz s/o Ghulam Hussain	07.12.1991	-do-	-do-	1576	2207	4000/-	4000	2800	593
461	House	Rental	231	Near College	Fazal Rehan s/o Hassan Wali	1979	-do-	-do-	795	1113	4000/-	4000	2800	1687
462				G.T Road	Muhammad Ahmad s/o Muhammad Irshad	2013	-do-	-do-	1500	1875	4000/-	4000	2800	925
463	Shop	Rental		-do-	Mst.Sofia Malik	2013	-do-	-do-	1500	2063	4000/-	4000	2800	737
464	Shop	Rental		-do-	Ajmal Khan s/o Sabir Khan	2013	-do-	-do-	1500	2063	4000/-	4000	2800	737
465	Shop	Rental		-do-	Syed Mehbub Shah	2013	-do-	-do-	1500	1875	4000/-	4000	2800	925
466	Shop	Rental		-do-	Ayaz Ali Shah	2013	-do-	-do-	1500	1875	4000/-	4000	2800	925
471	Shop	Rental		-do-	Mola Dad	2013	-do-	-do-	1000	1375	4000/-	4000	2800	1425
4	Shop	Re		-do-	Atiq-	2013	-	-do-	1000	1375	4000	4000	2800	1425

7 2		nt al			ur- Rehm an		do -				/-			
4 7 3	Shop	Re nt al		Baza r Loh aran	ATA Office	2015	- do -	-do-	1000	1441	4000 /-	4000	2800	1359
4 7 4	Shop	Re nt al		Srai Sale h	Muha mmad Jaffar	2015	- do -	-do-	2449	2694	4000 /-	4000	2800	106
4 7 5	Shop	Re nt al		-do-	Sohail Zaree n	2015	- do -	-do-	2524	2777	4000 /-	4000	2800	23
4 7 6	Shop	Re nt al		-do-	Abdul Khaliq	2015	- do -	-do-	2067	2274	4000 /-	4000	2800	526
4 7 7	Shop	Re nt al		-do-	Muha mmad Salee m	2015	- do -	-do-	2066	2273	4000 /-	4000	2800	527
4 7 9	Shop	Re nt al		-do-	Dr.Mu hamm ad Haroo n	2015	- do -	-do-	791	871	4000 /-	4000	2800	1929
4 8 0	Shop	Re nt al		-do-	Hasrat Mehm ood	2015	- do -	-do-	1503	1654	4000 /-	4000	2800	1146
4 8 1	Shop	Re nt al		-do-	Mehdi Zama n Khan	2015	- do -	-do-	874	962	4000 /-	4000	2800	1838
4 8 2	Shop	Re nt al		-do-	Muha mmad Wasee m	2015	- do -	-do-	1362	1499	4000 /-	4000	2800	1301
4 8 3	Shop	Re nt al		-do-	Abdul Malik	2015	- do -	-do-	835	919	4000 /-	4000	2800	1881
4 8 4	Shop	Re nt al		-do-	Dr. Muha mmad Haroo n	2015	- do -	-do-	791	871	4000 /-	4000	2800	1929



485	Shop	Rental		-do-	Dr. Muhammad Haroon	2015	-do-	-do-	1658	1824	4000/-	4000	2800	976
486	Shop	Rental		-do-	Hasrat Mehmood	2015	-do-	-do-	1824	2007	4000/-	4000	2800	793
487	Shop	Rental		-do-	Muhammad Younis s/o Hayat Muhammad	2015	-do-	-do-	1559	1717	4000/-	4000	2800	1083
488	Shop	Rental		-do-	Mehdi Zaman Khan	2015	-do-	-do-	1217	1339	4000/-	4000	2800	1461
489	Shop	Rental		-do-	Sanaullah Khan	2015	-do-	-do-	1372	1510	4000/-	4000	2800	1290
490	Shop	Rental		-do-	Abdul Qadeer	2015	-do-	-do-	2477	2725	4000/-	4000	2800	75
491	Shop	Rental		-do-	Muhammad Shafi	2015	-do-	-do-	1015	1117	4000/-	4000	2800	1683
492	Shop	Rental		-do-	Muhammad Shafi	2015	-do-	-do-	1015	1117	4000/-	4000	2800	1683
493	Shop	Rental		-do-	Abdul Qadeer	2015	-do-	-do-	2425	2668	4000/-	4000	2800	132
494	Shop	Rental		-do-	Aurangzeb	2015	-do-	-do-	2000	2200	4000/-	4000	2800	600
495	Shop	Rental		-do-	Aurangzeb	2015	-do-	-do-	1503	1654	4000/-	4000	2800	1146
498	Shop	Rental		-do-	Abdul Qadeer	2015	-do-	-do-	937	1031	4000/-	4000	2800	1769
499	Shop	Rental		-do-	Sharafat	2015	-do-	-do-	1352	1488	4000/-	4000	2800	1312

9		al			Khan		-							
508	Shop	Rental		Circular Road West side	Azhar Hayat Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
509	Shop	Rental		-do-	Ajmal Mir	2016	-do-	-do-	2500	2750	4000/-	4000	2800	50
510	Shop	Rental		-do-	Azhar Hayat Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
511	Shop	Rental		-do-	Azhar Hayat Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
512	Shop	Rental		-do-	Sajid Mehmood	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
513	Shop	Rental		-do-	Adil Saleem Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
514	Shop	Rental		-do-	Sher Bahadar Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
515	Shop	Rental		-do-	Azhar Hayat Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
516	Shop	Rental		-do-	Khalid Mehmood s/o Muhammad Akram	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
517	Shop	Rental		-do-	Sher Bahadar Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
51	Shop	Rental		-do-	Muhammad	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300

8		al			Nadeem		-							
519	Shop	Rental		-do-	Azhar Hayat Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
520	Shop	Rental		-do-	Akhtar Nawaz Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
521	Shop	Rental		-do-	Khan Afsar	2016	-do-	-do-	2750	2750	4000/-	4000	2800	50
522	Shop	Rental		-do-	Farooq Saeed	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
523	Shop	Rental		-do-	Nadeem Saeed	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
524	Shop	Rental		-do-	Anila Sadaqat	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
525	Shop	Rental		-do-	Ajmal Mir	2016	-do-	-do-	2750	2750	4000/-	4000	2800	50
526	Shop	Rental		-do-	Ajmal Mir	2016	-do-	-do-	2750	2750	4000/-	4000	2800	50
527	Shop	Rental		-do-	Azhar Hayat Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
528	Shop	Rental		-do-	Shahid Akhtar	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
529	Shop	Rental		-do-	Sher Bahadar Khan	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300
530	Shop	Rental		-do-	Zulfiqar Ahmad Qureshi	2016	-do-	-do-	2500	2500	4000/-	4000	2800	300

531	open land	lease	35x16560 sft	Bazar Loharan	Khalid Amin Khan	19-6-1986	- do -	19.06.1986 to 19.06.2085	30	0	50000	50000	35000	35000
532	open land	lease	4624 sft	Eastern Circular Road	Hajra Usman Hashmi	7/3/1982	- do -	07.03.1982 to 06.03.2081	18.25	0	200000	200000	140000	140000
533	open land	lease	10880 sft	Western Circular Road	Ehsanul Haq	1947	- do -	1947 to 2048	10	0	800000	800000	560000	560000
534	open land	lease	60x40	GPO Road	w/o Fida Muhammad	11/11/1960	- do -	01.11.1959 to 31.10.2058	35.26	0	225000	225000	157500	157500
535	open land	lease	38080sf t	Circular Road West side	Anjam an Islami a Rehm ania	01.07.1990 to 20.06.2023	- do -	01.07.1990 to 30.06.2023	37.5	0	100000	100000	70000	70000
536	Shop	lease	1728sft	Rail way Road	Hafiz Abdul Mussa war	07.01.1986 to 30.06.2085	- do -	01.07.1986 to 30.06.2085	500	0	50000	50000	35000	35000
											<b>6396000</b>	<b>4477200</b>	<b>3166908</b>	

**Annexure-19****Para 4.5.1.2****Detail of schemes without material testing**

<b>S.No</b>	<b>Name of Schemes</b>	<b>Estimated (M)</b>	<b>Total Expd:</b>
1	Pavement of street at Kalu Pind, Chorkasi.	0.250	0.225
2	Pavement of street at Koklian, c/o Gohar Rehman.	0.100	0.097
3	Pavement of streets in DW Bakka.	0.300	0.294
4	Const: of VC office building at Bakka.	0.700	0.630
5	Pavement of street and R/wall Kangrocha.	0.400	0.388
6	Const: of R/wall at Rahmat Shah Kalyara.	0.100	0.090
7	Const: of R/wall at Rahman Shah Kalyara	0.100	0.097
8	M&R works in GGMS Gali.	0.400	0.385
9	M&R works in BHU Gali.	0.600	0.580
10	Const: of P/wall & road at Rokhan Shah Bacha Kangar Maira Thund, Beatgali.	0.100	0.090
11	Const: of janazagah at Chora Shereen.	0.100	0.097
12	Const: of janazagah at Walayat Ziarat Bela.	0.100	0.090
13	Const: of ground Tamgaran DW Beatgali. (c/o Shakir Nawaz).	0.300	0.278
14	Pavement of street at Moh: Maria, village Soha. (Saving of Rs. 0.020 m given to the scheme "Pavement of streets in DW Beer, Phase-II.").	0.200	0.180
15	Pavement of street at village Degra Dakhli Kakotri.	0.200	0.191
16	Pavement of street at village Chakai. (Saving of Rs. 0.030 m given to the scheme :Pavement of streets in DW Beer, Phase-II.").	0.300	0.270
17	Pavement of streets at village Nolaki.	0.300	0.300
18	Pavement of street at village Beer. (Saving Rs. 0.050 m given to the scheme "Pavement of streets in DW Beer, Ph-II.").	0.500	0.450
19	Pavement of street in different VCs of DW Beer, Ph-II."). (Savings of Rs. 0.050 m given to the scheme "Pavement of streets in DW Beer, Ph-II.")	0.500	0.450

20	Pavement of streets in DW Beer (c/o Hina Akhtar).	0.100	0.096
21	M&R works in GHS Shadi Hattar.	0.400	0.353
22	Const: of P/wall for agri: land in VC Alluli.	0.600	0.000
23	Pavement of streets in VC Alluli. (Savings of Rs. 0.217 m given to the scheme "Pavement of street Village Alluli, Ph-II.").	1.000	0.562
24	Pavement of street in Village Alluli.	0.300	0.259
25	WSS DW Jatti Pind.	0.100	0.100
26	Const: of P/wall for agriculture land in DW K/Bara.	0.500	0.000
27	Const: of P/wall in Moh: Khalifa Mohra, Rafiq Baagh.	0.150	0.000
28	Const: of P/wall at Moh: bala Mama village K/Bara.	0.150	0.000
29	Const: of P/wall at Moh: Babar village Ghara.	0.100	0.000
30	PCC of path K/Bara.	0.200	0.180
31	Pavement of street/drains DW K/Najibullah, Package-II.	1.000	0.811
32	Pavement of street/ drain DW K/Najibullah.	1.500	1.350
33	Const: of janazagah at village Johi Mohra.	0.700	0.475
34	Const: of P/wall VC Kupri amazai.	0.300	0.248
35	WSS UC N/Amazai.	0.200	0.170
36	Pavement of street/ DWSS in N/Amazai (c/o Zobina Syed). (Instead of "Provision of water bore in S/Saleh").	0.100	0.090
37	PCC of path/ streets in DW PK Khan. (Savings of Rs. 0.195 m given to the scheme "Provision of water bore in DW PK Khan").	1.000	0.561
38	PCC of street at Kamilpur.	0.250	0.239
39	Const: of P/wall are filling for graveyard at Kamilpur. (Saving Rs. 0.090 m given to the schee "Drainage work at graveyard Kamilpur").	0.850	0.703
40	Const: of water bores 10 No. in DW S/Maqsood.	1.500	1.323
41	Const: of open wells, handpumps 04 No in DW S/Maqsood.	1.000	0.837
42	WS&S/ bore/iron grill works in DW S/Saleh (c/o Khalida Younas).	0.500	0.485
43	Const: of remaining works in community centre Roshanabad, Phase-II (c/o Saeeda Parveen).	0.500	0.450
44	Const: of community centre in DW Tarbela, Phase-I.	1.500	0.934

45	Const: of community centre in DW Tarbela, Phase-II.	1.000	0.900
46	Const: of well, pavement of street, nullah and P/wall for graveyard in DW Tofkian. (Saving of Rs. 0.215 m given to the scheme "Pavement of street/ culvert/drain DW Tofkian, Phase-IV"0.	1.200	0.982
<b>Total</b>		<b>22.250</b>	<b>17.290</b>

**Annexure-20**  
**Para 4.5.2.1**

**Non imposition of penalty due to non completion of works**

<b>S.No</b>	<b>Name of Schemes</b>	<b>Approved Cost</b>	<b>Date of Commencement</b>	<b>Required completion period</b>	<b>Date of Completion</b>	<b>Penalty @10%</b>
1	Const: of water tank Danna Ferozpur.	0.400	16-05-2018	03 Month	18-06-2019	0.04
2	Const: of open well Kukar Doga Sangra.	0.200	16-05-2018	03 Month	16-05-2019	0.02
3	Const: of open well Kohmal gali.	0.200	16-05-2018	03 Month	16-05-2019	0.02
4	PCC link road Moh: Farooq Abbasi Malat seri.	0.500	28-05-2018	03 Month	16-05-2019	0.05
5	PCC link road Moh; Sobidar Basharat Hariyala.	0.400	16-5-18	03 Month	16-5-19	0.04
6	PCC link road from main road to Moh: Karaan Halli.	0.300	15-05-2018	03 Month	15-05-2019	0.03
7	PCC Link road from mian road to Moh: khotian nariyan.	0.300	28-05-2018	03 Month	15-05-2019	0.03
8	Provision of pipeline in village Talyala Khurd Morara DW Beer.	0.300	24-05-2018	06 Month	20-06-2019	0.03
9	Provision of 05 No. bores in UC BS Khan.	1.000	04/02/2018	06 Month	18-06-2019	0.10
10	PCC of street & R/wall at village Mari VC Gandaf.	0.500	20-07-2018	06 Month	Work in progress	0.05
11	WSS Construction, Repair open well/Repair of	1.200	24-05-2018	06 Month	19-06-2019	0.12



	community centre					
12	Const: of P/wall for path Saijpur at VC Lalu gali.	0.200	13-09-2018	06 Month	20-06-2019	0.02
13	PCC of streets in village Kariplian VC Lalu gali.	0.100	24-05-2018	06 Month	20-06-2019	0.01
14	PCC flooring & B/wall of community centre VC Pamba UC Ladarmang.	0.200	24-05-2018	06 Month	20-06-2019	0.02
15	Const: of path/ pavement of street in UC Panian. Package-II.	0.700	31/7/18	03 Month	20-06-2019	0.07
16	Provision of water bore at village jab.	0.200	24-05-18	06 Month	16-05-19	0.02
17	Const: of path/ pavement of street in UC Panian, Package-II.	0.700	24-05-2018	In Progress	Work in progress	0.07
18	Provison of water bores in DW Tarbela.	2.700	24-05-2018	06 Month	20-06-2019	0.27
19	PCC road Jawa Dakhli kakotri.	0.500	4-02-2018	06 Month	4-11-2019	0.05
20	PCC of path Moh: Dakhan Kachi.	0.200	4-02-2018	06 Month	20-06-2019	0.02
21	Const: of open well at Moh: Jameel Abad VC Gndaf.	0.300	24-05-2018	06 Month	Work in progress	0.03
<b>Total</b>		<b>11.100</b>				<b>1.110</b>

**Annexure-21****Para 4.5.3.1****Detail of non deposit of income tax and stamp duty**

<b>S.No</b>	<b>Name of VC</b>	<b>Income Tax</b>	<b>Stamp Duty</b>
1	North Kot Najibullah	95,380	5,550
2	Sarai Gadai	53,984	3,700
3	Nartopa	127,552	12,500
4	Tarnawa	154,000	5,550
5	Bees Bun	129,553	10,600
6	Kot Jandan	72,372	5,550
7	Garam Thoon	160,995	9,300
8	Kundi	36,584	15,000
9	Beet Gali	89,556	9,350
10	Nara Amazai	109,208	13,750
11	Chhoi	126,328	12,500
12	Ghazi	45,118	0
<b>Total</b>		<b>1,200,630</b>	<b>103,350</b>
<b>Grand Total</b>			<b>1,303,980</b>