



**AUDIT REPORT
ON THE ACCOUNTS OF
DISTRICT COUNCIL AND MUNICIPAL
COMMITTEES
TANK
AUDIT YEAR 2014-2015**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
CMO	Chief Municipal Officer
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
FTR	Federal Treasury Rules
GFR	General Financial Rules
LG&RDD	Local Government and Rural Development Department
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-1
RDA	Regional Directorate of Audit
TS	Technical Sanction
ZAC	Zilla Accounts Committee

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 (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council and Municipal Committee, District Tank for the Financial Year 2013-14. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2014-15 with a view to reporting significant findings to the relevant stakeholders. The main body of the audit report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Reports. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of Public Accounts Committee 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.

The observations included in this Report have been finalized without any detailed reply given by the Department. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 168 of Khyber Pakhtunkhwa Local Government Act 2012 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit D I Khan has audit jurisdiction of District Councils, Municipal Committees and UCs of two Districts i.e. D I Khan and Tank.

The Regional Directorate has a human resource of 07 officers and staff, constituting 1515 man days and a budget of about Rs 9.372 million was allocated during Financial Year 2014-15. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit D I Khan carried out audit of the accounts of District Council and Municipal Committees Tank for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committees District Tank perform their functions under Khyber Pakhtunkhwa Local Government Act 2012. Administrative Secretary i.e. Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer for these local bodies. According to financial provisions of the Act the Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa authorizes the Annual Budget Statement for these local bodies in the form of budgetary grants.

a. Scope of audit

Out of the total expenditure of the Local Council comprising of District Council and Municipal Committee District Tank, for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA D.I.Khan was Rs 161.955 million. Out of this, RDA D.I.Khan audited an expenditure of Rs 92.314 million, which in terms of percentage, was 57 % of auditable expenditure.

The receipts of Local Councils Tank for the Financial Year 2013-14, were Rs 116.230 million. Out of this, RDA D.I.Khan audited receipts of Rs 81.676 million, which in terms of percentage, was 70% of auditable receipts.

The total expenditure and receipt of District Council and Municipal Committee of District Tank for the financial year 2013-14 was Rs.161.955 million. Out of this, RDA D.I.Khan audited the expenditure and receipt of Rs.92.314 million.

b. Recoveries at the instance of audit

Recovery of Rs 36.215 million was pointed out during the audit. However, no recoveries were affected till the finalization of this report. Out of the total recoveries, Rs.1.20 million was note in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e DAC.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve

objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is internal audit which was not found prevalent in District Council and Municipal Committee, District Tank. Neither rules for all sectors of MCs/District Council need to strengthen internal controls internal audit have been framed nor internal audit report as required was provided to audit.

f. Key audit findings of the report;

- i. Irregularity & Non-compliance were noticed in six cases amounting to Rs 15.921 million.¹
- ii. Weak internal controls was noticed in three cases amounting to Rs 37.219 million.²

g. Recommendations

- i. Concerted efforts need to be made to recover long outstanding dues i.e. financial, managerial, operational, and administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- ii. Deduction of taxes on supplies and contracts need to be ensured.
- iii. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

1 Para 1.2.2.1, 1.2.2.2, 2.2.2.1, 2.2.2.2, 2.2.2.3, 2.2.2.4

2 Para 1.2.3.1, 2.2.3.1, 2.2.3.2

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities in (PAO) Audit Jurisdiction	01	161.955
2	Total formations in audit jurisdiction	02	161.955
3	Total Entities in (PAO) Audited	01	92.314
4	Total formations Audited	02	92.314
5	Audit & Inspection Reports	02	92.314
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations classified by categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak Financial Management	20.921
3	Weak Internal controls relating to Financial Management	37.219
4	Others	-
	Total	53.140

Table 3: Outcome Statistics**(Rs in million)**

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2013-14	Total for the year 2012-13
1	Outlays Audited	-	3.078	81.676	7.560	92.314	53.871
2	Amount Placed under Audit Observations/ Irregularities of Audit	-	4.648	34.984	13.508	53.140	29.530
3	Recoveries Reported at the instance of Audit	-	-	34.984	1.231	36.215	23.700
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of Irregularities reported (Rs in million)

S. No	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations, principle of propriety and probity in public operation	20.921
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	31.215
4	Quantification of weaknesses of internal control systems.	1.004
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
	Total	53.140

Table5: Cost - Benefit (Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited	92.314
2	Expenditure on Audit (TA/DA)	0.141
3	Recoveries realized at the instance of audit	0
4	Cost – Benefit Ratio	1:0

Chapter-1

1.1 District Councils and Municipal Committee Tank

1.1.1 Introduction

Tank is the Tehsil of District Tank. District Council and Municipal Committee Tank consist of Chief Coordination Officer, Chief Municipal Officers, District/Municipal Officer (Finance), District/Municipal Officer (Infrastructure) and District/Municipal Officer (Regulation). District Council and Municipal Committees Tank comprise two Drawing and Disbursing Officers each i.e. Chief Coordination Officer & Chief Municipal Officers. According to 1998 population census the population of Tehsil Tank is 471,240.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

An amount of Rs 161.219 million were allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Tank. An amount of Rs 116.230 million was realized during the financial year 2013-14. Thus making a total of Rs 358.099 million at the disposal of local councils, against which an expenditure of Rs 161.955 million was incurred by the District Council and Municipal Committee Tank with a saving of Rs 80.65 million during financial Year 2013-14. Detail is given below:

(Rupees in million)

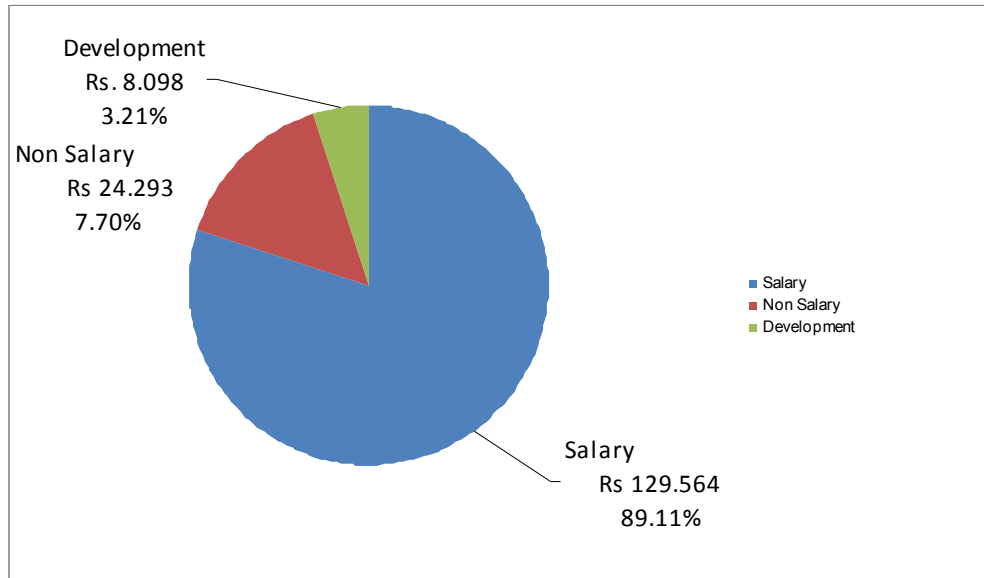
2013-14	Budget	Expenditure	Saving/Excess	%age Excess/Saving
Salary	128.975	129.564	-0.589	0.456
Non-salary	24.182	24.293	-0.111	0.459
Developmental	8.032	8.098	-0.066	0.821
Total	161.219	161.955	-0.766	1.736
Receipt	196.880	116.230	-	-
Grand Total	358.099	278.885	-	-

The huge savings of Rs 80.65 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

**Summary of Appropriation Accounts by Grants and Appropriations for the
Financial year 2011-13 of Local Councils Tank**

EXPENDITURE 2013-14

Rs in million



Original budget of Rs 54.131 million was allocated under various grants, the total expenditure incurred by the Local Councils during 2013-14 was Rs 53.871 million as details in below mentioned summary.

1.1.3 Compliance with PAC directives

The audit reports on the accounts of newly formed District Council and Municipal Committees Tank under the LGA 2012, have not yet been discussed in PAC.

DISTRICT COUNCIL TANK

1.2 Audit Paras District Council Tank

1.2.1 Irregularity & non-compliance

1.2.1.1 Unauthorized expenditure on account of non salary items-Rs 1.618 million

According to Rule 157 of FTR Vol-I, payment should be made through Cross cheques. Moreover, the Stock Registrar will be maintained and updated accounting for each item as stores, vehicles, earth moving and agriculture machinery as provided by note (C) of clause 8 of the 2nd schedule of Delegation of Financial Powers Rules-2001.

Chief Coordination Officer, District Council Tank paid Rs 1,618,271 under various heads during 2013-14 as detailed in Annex-4.

It was observed that:

- i. Payment was made in cash to the suppliers / contractors instead of crossed cheque.
- ii. Actual Payee Receipts were not available on record.
- iii. The items purchased under various heads were neither recorded in relevant stock registers nor shown issued.

Irregularity occurred due to non compliance of rules, which resulted in unauthorized expenditure.

When reported in July 2014, management stated that detailed reply would be given in due course of time.

Request for convening of DAC meeting was made on 26.09.2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

Audit recommends justification of unauthorized expenditure and action against person(s) at fault.

AP # 02 (2013-14)

1.2.1.2 Doubtful expenditure on account of POL-Rs 1.056 million

Motor Car Maintenance Rules 1997 requires the proper maintenance of log book for a government vehicle by recording each and every entry of POL and repair work on each occasion. Moreover according to Rule 157 of FTR Vol-I payment should be made through Cross cheques.

Chief Coordination Officer Tank paid Rs 1,056,674 on account of POL charges of only one vehicle on the pool of District Council during 2013-14 as detailed in Annex-5. However, justification of the expenditure duly supported with documentary proof i.e. log book was not produced to audit.

Doubtful expenditure occurred due to negligence and non compliance of rules.

When reported in July 2014, management stated that detailed reply would be given in due course of time. However, reply was not received till finalization of report.

Request for convening of DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

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

AP # 03 (2013-14)

1.2.2 Internal Control Weakness

1.2.2.1 Loss due to non recovery of dues and income tax-Rs 1.231 million

According to Section 236 of Finance Act 2013 communicated by Inland Revenues office vide circular No. 105 dated 21-08-2013 requires that rate of collection of advance income tax is required to be deducted @10% at the time of sale of auction of contracts.

Chief Coordination Officer, District Council, Tank auctioned various contractors for Rs 9,138,500 during 2013-14 as detailed in Annex-6.

It was observed that:-

- i) Income tax @10% for Rs 913850 were required to be deducted from the contractor but no such deduction was made due to which Govt treasury sustained loss of Rs 913,850.
- ii) The “Contract of Cess” fee was auctioned for Rs 962,500 for 2013-14, but contractor deposited Rs 615,000 while a sum Rs 317,500 were still outstanding against the contractor till date of audit (20-7-2014).

Non- recovery of income tax indicated weak internal controls, which resulted in loss to Government.

When reported in July 2014, management stated that detailed reply would be given in due course of time. However, reply was not received till finalization of report.

Request for convening DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

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

AP # 04 (2013-14)

MUNICIPAL COMMITTEE TANK

1.3 Audit Paras Municipal Committee Tank

1.3.1 Irregularity & Non compliance

1.3.1.1 Unauthorized expenditure out of Development Funds-Rs 9.771 million

According to Government of Khyber Pakhtunkhwa Local Government & Rural Development Department letter No.AO/LCB/Directives/T.P/2010-11 dated 1-7-2011, District Development Grant under PFC allocation cannot be utilized for payment of salaries/contingencies.

According to Para-12 of GFR Volume-I, a controlling officer must see that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Chief Municipal Officer Tank paid Rs 63,514,500 on account of Pay and Allowances during 2013-14. It was observed that sum of Rs 9,771,000 was allocated as part of 30% share of District ADP but was also paid as pay and allowances during 2013-14 and irregularly violating the above rules and regulations.

Irregularity occurred due to non compliance of rules, which resulted in unauthorized expenditure.

When reported in August 2014, management stated that detailed reply would be given after scrutiny of record. However, reply was not received till finalization of report.

Request for convening of DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

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

AP # 08 (2013-14)

1.3.1.2 Loss to Government on account of auction of contracts –Rs.1.359 million

According to Rule 29(5) of the Procurement Rules 2003, if the tenderer whose tender has been accepted fails, to sign the contract or fails to provide any required security for the performance of the contract, the procuring entity shall order the forfeiture of the earnest money and shall give order of acceptance to second lowest or in case of second bidder to the third lowest bidder and so on the same term of forfeiture of the earnest money.

Chief Municipal Officer Tank auctioned various contracts during 2013-14. It was observed that the contractors who offered highest bids refused to execute the contracts. The local office instead of offering to second highest bidder, made departmental collection in the case of General Bus Stand, Building Fee and sign board and re-auctioned the contract at lower rates which resulted into loss to Government for Rs 1,359,260. Moreover, neither earnest money of the contractor (1st highest bidder) was neither forfeited nor black listed by the department. Detail is given below:-

S #	Contract	Earnest money (Rs)	1 st Highest Bid Offered (Rs)	2 nd Highest Bid Offered (Rs)	Re auctioned/ departmental collection (Rs)	Loss (Rs)
1	General Bus Stand	150,000	1,550,000 (Siftul Hassan)	1,545,000 (Noor Shah din)	1,345,740 (Departmental)	199,260
2	Professional Fee	20,000	1,500,000 (Faizullah)	1,000,000 (Faizullah)	200,000 (Re auctioned)	800,000
3	Building Fee	300,000	211,000 (Misbahudin)	210,000 (Saleem Jan)	75,000 (Departmental)	135,000
4	Sign Board	20,000	290,000 (SiftulHassan)	285,000 (Noor Shah din)	60,000 (Departmental)	225,000
Total						1,359,260

Loss to Government occurred due to non compliance of rules.

.When reported in August 2014, management stated that detailed reply would be given after scrutiny of record. However, reply was not received till finalization of report.

Request for convening of DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

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

AP # 11 (2013-14)

1.3.1.3 Loss to Government due to non recovery of rent of shops–Rs 1.167 million

According to Para 26 & 28 of GFR volume-I, it is the duty of the Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

During the audit of Chief Municipal Officer Tank for the year 2013-14, it was observed that the rent of Rs 1,161,559 on account of 106 shops was still outstanding and not recovered from the shops keepers as per detail given at Annexure-7.

Loss to Government occurred due to non compliance of rules.

When reported in August 2014, management stated that detailed reply would be given after scrutiny of record. However, reply was not received till finalization of report.

Request for convening of DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

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

AP # 07 (2013-14)

1.3.1.4 Unauthorized expenditure on POL -Rs. 0.950 million

Motor Car Maintenance Rules 1997 requires the proper maintenance of log book for a government vehicle by recording each and every entry of POL and repair work on each occasion. Moreover according to Rule 157 of FTR Vol-I payment should be made through Cross cheques.

Chief Municipal Officer, Tank paid Rs 950,000 on account of POL charges of Government vehicle during 2013-14.

It was observed that:

- i. Neither Log book of the vehicle was maintained to show consumption POL nor MPG was available on record.
- ii. The record / vouchers of Rs.276,445 was not produced.
- iii. Payment was made to supplier in cash instead of cross cheque without acknowledgement receipt of payment.

Unauthorized expenditure occurred due to negligence and non compliance of rules.

When reported in August 2014, management stated that detailed reply would be given after scrutiny of record. However, reply was not received till finalization of report.

Request for convening of DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

Audit recommends justification of unauthorized expenditure and action against person(s) at fault.

AP # 13 (2013-14)

1.3.2 Internal Control Weakness

1.3.2.1 Non recovery of water charges Rs- 34.984 million

According to Para-38 of GFR, the departmental authorities are primarily responsible to see that all revenues due to Government which have been brought to account are correctly and promptly assessed realized and credited to Government Treasury

During audit of Chief Municipal Officer Tank for the year 2013-14, it was observed that:-

- i. The Contract of Water Charges (Current) was auctioned for Rs 2,610,000 during 2013-14 but the contractor deposited Rs 7,220,000 while a balance of Rs.1,888,000 was still outstanding against the contractor till date of audit.
- ii. A sum of Rs 33,096,615 of water charges is still outstanding upto 2012-13 and yet not recovered by the department.

Non recovery of Government dues was occurred due weak internal control, which resulted in loss to public exchequer.

When reported in August 2014, management stated that detailed reply would be given after scrutiny of record. However, the reply was not received till the finalization of this report in December 2014. However, reply was not received till finalization of report.

Request for convening of DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

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

AP # 12 (2013-14)

1.3.2.2 Loss due to non recovery of income tax Rs- 1.004 million

According to Section 236 of Finance Act 2013 communicated by Inland Revenues office vide circular No. 105 dated 21-08-2013 requires that rate of collection of advance income tax is required to be deducted @10% at the time of sale of auction of contracts.

Chief Municipal Officer, Tank auctioned different contracts for collection of taxes during 2013-14 but income tax @ 10% was not recovered from the Contractors and thus Government sustained a loss of Rs 1,004,500 as per detailed in Annex-8.

Non recovery of income tax occurred due to weak internal control which resulted into loss to Government.

When reported in August 2014, management stated that detailed reply would be given after scrutiny of record. However, reply was not received till finalization of report.

Request for convening of DAC meeting was made on 26.09.2014 but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till the finalization of this report in March, 2015.

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

AP # 10 (2013-14)

ANNEXURES

Annex-1

Detail of MFDAC Paras

S.No	AP No.	Name of Department	Title of the Para	(Rs in million)
1.	01	District Council	Unauthorized Collection of Receipt	5.00
2.	05	District Council	Non deposit of additional security	0.425

Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	According to GFR, physical verification of store/assets should be carried out once in a year.	Increase probability for safeguarding the Government assets and stock
2	According to Financial and Treasury rules all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury.	Increase in revenue collection on account of Government dues
3	According to GFR, receipts and expenditure should be reconciled.	To ensure that the departmental accounts are sufficiently accurate to render possible and efficient Departmental control of expenditure and receipts.

Annex-3

Para # 1.2.1.1

Detail of unauthorized expenditure on account of non-salary items

S No	Name of Head	Amount (Rs)
1	Other	631,909
2	Entertainment	196,962
3	Repair of Transport	177,200
4	Repair of Machinery & Equipment	326,320
5	Advertisement charges	65,880
6	Purchase of Stationery	72,930
7	Fair & Exhibition	147,070
Total		1,618,271

Annex-4**Para # 1.2.1.2****Statement showing detail of POL**

S No	Date	POL purchased (Liter)	Amount (Rs)
1.	15.07.13	350	39,700
2.	11.08.13	48	5,555
3.	05.08.13	293	33,480
4.	16.08.13	56	6,498
5.	09.10.13	760	89,786
6.	24.10.13	444	52,402
7.	10.11.13	920	108,990
8.	21.11.13	195	22,713
9.	02.12.13	753	88,132
10.	03.01.14	856	100,203
11.	10.01.14	53	5,900
12.	03.02.14	832	97,405
13.	03.03.14	950	112,305
14.	02.04.14	853	100,703
15.	14.05.14	882	104,607
16.	12.06.14	745	88,295
Total		8990	1,056,674

Annex-5
Para # 1.2.2.1

Loss due to non recovery income tax

S No.	Name of Contract	Amount Paid (Rs)
1.	Toll Tax Korr Check Post	5,000,000
2.	2% property tax rural area	2,400,000
3.	Sookhati wood (Lakri) Tax	580,000
4.	Dabara Mandi Mavisshian	151,000
5.	Cusses fee	962,500
6.	Professional fee	45,000
Total		9,138,500
Income Tax @ 10%		91,850
Outstanding dues of cess fees		317,500
Grand Total		1,231,350

Annex-6
Para # 1.3.1.3

Showing detail of non recovery of rent of shops

S.No	Name of Proprietor	Period (Months)	Rent per month	Due up to30th June,2014
1	Shah Jahan	1	680	680
2	Pir Muhammad	4	1,171	4,684
3	Haji Bakhta khan	6	800	4,800
4	M Aslam	12	800	9,600
5	Abdul Khaliq	12	800	9,600
6	Akbar khan	12	800	9,600
7	Esa marjan	12	800	9,600
8	Haji Abdullaha	12	800	9,600
9	Mumtaz	12	800	9,600
10	Ayaz khan	5	800	4,000
11	Hayatullaha	6	800	4,800
12	Sardar khan	6	800	4,800
13	Haji Badshahi Khan	1	800	800
14	Ghulam Muhammad	12	800	9,600
15	Zia ul Haq	12	800	9,600
16	Fariedullaha	12	800	9,600
17	Aziz ur Rehman	12	800	9,600
18	Abdul sattar	10	800	8,000
19	Mehmood Sher	12	2,013	24,156
20	Khalifa Anjam	5	125	625
21	Almia Khan	12	726	8,712
22	Sahib jan	10	726	7,260
23	Haji Anar Gul	12	800	9,600
24	Hidaytullha	4	726	2,904

25	Aslam khan	12	726	8,712
26	Inayatullah	12	726	8,712
27	Khan Malang	9	726	6,534
28	H. Hareef	12	726	8,712
29	M. Nawaz	8	726	5,808
30	Mehboob shah	4	726	2,904
31	Naimat khan	10	726	7,260
32	Rehmatullaha	12	726	8,712
33	Rehmatullah Bhattani	10	726	7,260
34	Gul ahmad	12	726	8,712
35	Mirza Ali	3	726	2,178
36	Haji Muzaffar	12	726	8,712
37	Said ur Rehman	30	726	21,780
38	Asal khan	12	726	8,712
39	Shah Nawaz	3	726	2,178
40	Ghaffar Khan	6	726	4,356
41	Khana Jan	6	726	4,356
42	Haji Imam Bakhsh	3	726	2,178
43	M Fayaz	3	726	2,178
44	Gul Bagh shah	14	726	10,164
45	Layer khan	2	1,065	2,343
46	Haji M Iqbal	3	5,600	16,800
47	Haji Asal dad	102	466	47,346
48	Almar Gul	11	1,168	12,264
49	Gul Badshah	15	100	1,500
50	Abdul Waheed	7	1,000	7,000
51	Sanaullah	68	100	6,800
52	Junaid khan	12	799	9,588
53	Abdul Khaliq	7	799	5,593
54	Saifullah	12	799	9,588
55	Zahie shah	12	799	9,588
56	Said khan	12	799	9,588

57	Madad jan	12	799	9,588
58	Badshah khan	12	799	9,588
59	M Ayub	10	799	7,990
60	M Hussain	13	255	3,315
61	Abdur Rauf	6	255	1,530
62	Mali khan	12	726	8,712
63	Bashir Hussain	24	726	17,206
64	Ghulam Ali	20	255	5,075
65	Gul Munir	20	255	5,075
66	Ahmad Gul	7	255	1,785
67	Haji sher Ali	12	255	3,060
68	Mali khan	32	255	8,033
69	Farid Gul	97	255	24,786
70	Haji Siraj din	7	255	1,785
71	Anwar Perwaiz	3	255	765
72	Said khan	3	255	765
73	Khan Muhammad	15	255	3,825
74	M Abbasi	18	255	4,590
75	Shafiullah	7	726	5,082
76	Ubaidullah	7	726	5,082
77	Awal khan	11	506	5,566
78	Muhammad khan	11	506	5,566
79	Muhammad Akbar	14	506	7,084
80	Mehar Dad	11	506	5,566
81	Haji M Sadiq	8	506	4,048
82	Haji Parsal khan	10	506	5,060
83	Abdur Rahim	7	294	2,058
84	Gul Sher Khan	7	1,100	7,700
85	Niaz Ali	12	1,100	13,200
86	M. Nawaz	2	1,100	2,200
87	Gul Muhammad	6	1,100	6,600
88	Layiar Jan	2	1,171	2,342

89	Daud Khan	1	4,800	4,800
90	Haji Iqbal	12	4,800	57,600
91	Haji Asal dad	12	4,800	57,600
92	H. Shakar dad	12	4,800	57,600
93	Almar Gul	12	4,800	57,600
94	Gul Badshah	12	4,800	57,600
95	Imran	6	1,000	6,000
96	Pir Sadiq	12	1,000	12,000
97	Qasim Khan	12	1,000	12,000
98	Abdul Karim	12	1,000	12,000
99	Abdullah	12	2,000	24,000
100	Umar Farooq	12	2,000	24,000
101	Sanaullah	12	2,000	24,000
102	Abdul Qayyum	10	2,000	20,000
103	M. Salam	12	2,000	24,000
104	Malik Gul Nawaz	12	2,000	24,000
105	Shahab ud din	12	2,000	24,000
106	Gul Muhammad	7	1,171	8,197
Total				1,161,559

Annex-7

Para # 1.2.1.1

Loss to Govt due to non recovery of income tax

S No	Name of Contract	Amount of Contract (Rs)	Income Tax due (Rs)
1.	Mandi Mavishian	5,400,000	540,000
2.	Property Tax	850,000	85,000
3.	Loading un loading Fee	725,000	72,500
4.	Tehh Bazari	200,000	20,000
5.	Professional tax	200,000	20,000
6.	Sign Board	60,000	6,000
7.	Water tax	2,610,000	261,000
Total		10,045,000	1,004,500