



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

**AUDIT YEAR 2018-19**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AAC	Additional Assistant Commissioner
AC	Assistant Commissioner
AD	Assistant Director
ADC	Assistant Deputy Commissioner
ADO	Assistant District Officer
ADP	Annual Development Program
AIR	Audit and Inspection Report
AOM&R	Annual Operating Maintenance & Repair
BCA	Building Control Authority
BHUs	Basic Health Units
BOK	Bank Of Khyber
BOQ	Bill Of Quantity
B&R	Building and Road
CCB	Citizen Community Board
C&W	Communication & Works
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DD	District Director
DDO	Drawing and Disbursing Officer
DEO F	District Education Officer Female
DEO M	District Education Officer Male
DG	Director General
DHQ	District Head Quarter
DO	District Officer
DHO	District Health Officer
DWSS	Drinking Water Supply and Sanitation
FD	Finance Department
F&P	Finance and Planning
GDA	Galiyat Development Authority
GFR	General Financial Rules
GGHS	Government Girls High School

GGMS	Government Girls Middle School
GGPS	Government Girls Primary School
HRA	House Rent Allowance
IHP	Integrated Health Projects
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Authority
LCB	Local Council Board
LGA	Local Government Act
LGE &RDD	Local Government Election & Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
MHSDP	Minimum Health Services Delivery Package
MRS	Market Rate System
MS	Medical Superintend
NAB	national accountability Buru
NBP	National Bank Of Pakistan
NCs	Neighborhood Councils
NOC	No Objection Certificate
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Concrete Cement
P&D	Planning And Development
PFC	Provincial Finance Commission
PLS	Profit And Loss Sharing
PSHT	Primary School Head Teacher
PTCL	Pakistan Telecommunication Limited
RDA	Regional Directorate Of Audit
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TS	Technical Sanction
UET	University Of Engineering and Technology
VCs	Village Councils
WSS	Water Supply and Sanitation
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'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 various Local Governments i.e. offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils and Development Authorities in district Abbottabad for the financial year 2017-18. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2018-19 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the [Annexure-1](#) of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where PAOs 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.

The observations included in this Report have been finalized in the light of written replies of the departments, except in few cases mentioned in report. However, in a few cases certain departments did not submit written replies, except Developmental Authorities. DAC meetings were 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 Director General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments 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 seven districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower and Tor Ghar.

The Regional Directorate has a human resource of eleven officers and staff with a total of 2750 person days. The annual budget amounting to Rs 20.670 million was allocated to the office during financial year 2018-19. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Local Governments of district Abbottabad consist of three tiers which perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Tier one, the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is Officer in charge of the offices of nine departments devolved to local Governments. Financial provisions of the Act describe the Government fund as District Local Fund and District Public Account for which Annual Budget Statement is authorized by the District Council in the form of budgetary grants. The second tier- Town/Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal officer for each administration. There are two tehsil administrations in district Abbottabad. The third tier- Village and Neighborhood Councils have one PAO i.e. The Assistant Director Local Government, Elections and Rural Development Department for development funds of these councils. There are 210 NC/VC's in district Abbottabad. In addition district Abbottabad has two development authorities i.e. Abbottabad and Galiyat Development Authorities. Secretary LGE&RDD is the PAO for these authorities.

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

There are nine offices in District government Abbottabad, two Tehsil Municipal Administrations, one AD LGE&RDD and 210 VC/NC's out of which the accounts of 09 offices of District Government, two TMA's, one AD LGE &RDD and 21 VC/NC's were examined in detail. These entities were selected for detailed audit keeping in view the materiality and auditable man days.

The total expenditure of District Government Abbottabad for the Financial Year 2017-18 was Rs 6,705.964 million against available budget of Rs 6,976.846. Out of this, RDA Abbottabad audited an expenditure of Rs 2193.011 million which, in terms of percentage, was 33% of auditable expenditure. The total expenditure of two TMA's was Rs 828.364 million against an available budget of Rs 1,210.072. Out of this, RDA Abbottabad audited an expenditure of Rs 82.836 million which, in terms of percentage, was 10% of auditable expenditure. The total expenditure of AD LGE & RDD Abbottabad for the Financial Year 2017-18 was Rs 155.496 million against available budget of Rs 203.194 million. Out of this, RDA Abbottabad audited an expenditure of Rs 15.550 million which, in terms of percentage, was 10% of auditable expenditure.

The receipts of the District Government Abbottabad, for the Financial Year 2017-18 were nil as the receipts were collected in Provincial Account-I. The receipts of two TMA's were Rs 305.723 million. Out of which Rs 45.785 million were audited which in terms of percentage was 15% of the auditable receipts. The total receipts of VC/NC's was Rs 6.499 million. Out of which Rs 0.650 million were audited which, in terms of percentage, was 10% of auditable receipts. The total receipts of Development authorities were Rs 908.475 million. Out of which Rs 682.473 million were audited which, in terms of percentage, was 60% of auditable receipts.

The total expenditure of local governments of district Abbottabad for the financial year 2017-18 was Rs 7,616.173 million against which the audit of Rs. 3,495.805 million was conducted. In terms of the percentage was 46%.

The total receipts of the local governments of district Abbottabad were Rs 1214.848 million against which a receipt of Rs 728.908 million was audited which in terms of percentage was 60%.



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

Recovery of Rs 404.685 million was pointed out during the audit. Recoveries pointed out were not in the notice of the executives before audit. However, Recovery of Rs 77.083 million was made till finalization of this report.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of Local Government Abbottabad 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**

Audit pointed out various irregularities of serious nature. Cases related to weak internal controls were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no tangible 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 and proper legislative forum.

**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; accuracy, timeliness and reliability of financial and accounting information for decision making.

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 domain of local Governments Abbottabad.

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

- i. Misappropriations were noted in 02 cases amounting to Rs 43.494 million.<sup>1</sup>
- ii. Irregularities & Non-Compliance were noted in 24 cases amounting to Rs 817.347 million.<sup>2</sup>
- iii. Weak Internal Control was noted in 48 cases amounting to Rs 1,951.498 million.<sup>3</sup>

Minor irregularities/ weaknesses pointed during the audit are being pursued separately with the authorities concerned, as detailed in Annexure-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 on account of water charges.
- 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.

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.2

<sup>2</sup> Para 1.2.2.1 to 1.2.2.15, 1.3.1.1 to 1.3.1.4, 1.4.1.1 to 1.4.1.4 & 1.5.1.1

<sup>3</sup> Para 1.2.3.1 to 1.2.3.23, 1.3.2.1 to 1.3.2.12, 1.4.2.1 to 1.4.2.2 & 1.5.2.1 to 1.5.2.11

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1.	Total Entities (PAO) in Audit Jurisdiction	05	7,616.173	1,214.848	8,836.021
2.	Total formations in audit jurisdiction	184	7,616.173	1,214.848	8,836.021
3.	Total Entities (PAO) Audited	05	3,495.805	728.908	4,224.713
4.	Total formations Audited	35	3,495.805	728.908	4,224.713
5.	Audit & Inspection Reports	14	3,495.805	728.908	4,224.713

### II: Audit observations Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	225.851
2.	Weak financial management	232.085
3.	Weak Internal controls	1,951.498
4.	Others	402.905
	<b>Total:</b>	<b>2,812.339</b>

### III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2017-18)	Total last year (2016-17)
1.	Outlays Audited	306.373	520.637	728.908	2,668.795	4,224.713	3,241.526
2.	Amount Placed under Audit Observations /Irregularities of Audit	226.509	413.281	347.273	1,825.195	2,812.339	3,067.533
3.	Recoveries Pointed Out at the instance of Audit	0.972	8.938	347.273	47.502	404.685	1,751.256
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	62.71
5.	Recoveries Realized at the instance of Audit	-	-	-	77.083	77.083	0

#### IV: Table of Irregularities pointed out

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	814.949
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	43.494
3.	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , 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.	0.00
4.	Quantification of weaknesses of internal control systems.	1,549.211
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	404.685
6.	Non-production of record	0.00
7.	Others, including cases of accidents, negligence etc.	0.00
	<b>Total</b>	<b>2,812.339</b>

#### V: Cost Benefit Ratio

(Rs in million)

S. No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	4,224.713
2.	Expenditure on audit	0.540
3.	Recoveries realized at the instance of audit	77.083
	Cost-Benefit Ratio	1:8

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

# CHAPTER-1

## 1.1 Local Governments Abbottabad

### 1.1.1 Introduction

Under Khyber Pakhtunkhwa Local Government Act 2013 (LGA 2013), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Water Management, Fisheries, Population Welfare, LGE & RDD, Sports, Live Stock & Dairy Development, Soil Conservation, Cooperation, Social Welfare and Municipal Services.

District Abbottabad has two Tehsils i.e. Abbottabad and Havelian. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil officer Finance. A Tehsil Accounts Officer and a Tehsil Officer Technical.

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

- (a) To Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the District Government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;

- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain 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;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

There is an Assistant Director Local Government Election & Rural Development Department and 209 VCs/NCs. Each VCs/NCs has a Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District Abbottabad.

**Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.**

- i. Providing secretarial support to the Council

- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighbourhood councils
- v. Grants, establishment and budget of village and neighbourhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

**Functions and Powers of the Village Council or Neighbourhood Council:**

- i. Functions of the village council and neighbourhood council, as the case may be, shall be to:
- ii. Monitor and supervise 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;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;



- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighbourhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and

- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

**Functions and Powers of the Abbottabad/Galiyat Development Authorities:**

- i. To provide infrastructural and civic facilities such as water supply draining waste management, roads, streetlights, parking and development of parks in the entire Galiyat townships beside planning / zoning of unplanned area in to new resorts / township schemes.
- ii. To levy and collect taxes.
- iii. To sell, lease, exchange or dispose off any property vested in it.
- iv. To exercise and control building regulation through BCA and building bye-laws.
- v. Tourism infrastructure development.
- vi. To undertake any other functions which provincial government may assign to it

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

#### District Government

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	1,758.96	1,738.65	(20.32)	(1.15)
Non-salary	467.226	376.959	(90.27)	(19.32)
Developmental (A/C-	71.969	8.121	(63.85)	(88.72)
Developmental (A/C-I)	84.291	69.284	(15.01)	(17.80)
<b>Total</b>	<b>2,382.45</b>	<b>2,193.01</b>	<b>(189.44)</b>	<b>(7.95)</b>
<b>Receipts</b>	-	-	-	-

#### TMAs

(Rs in million)

2017-18	Budget	Actual Expenditure/ Receipts	Excess/(Saving)	%age
Salary	282.53	235.073	(47.46)	(16.80)
Non-salary	166.13	123.784	(42.35)	(25.49)
Developmental (A/C- IV)	761.412	469.507	(291.91)	(38.34)
Developmental (A/C-I)	0	0	0.00	0
<b>Total</b>	<b>1210.072</b>	<b>828.364</b>	<b>(381.71)</b>	<b>(31.54)</b>
<b>Receipts</b>	480.147	305.723	(174.42)	(36.33)

**AD LGE&RDD****(Rs in million)**

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>Excess/(Saving)</b>	<b>%age</b>
Salary	89.954	96.977	7.02	7.81
Non-salary	30.172	17.294	(12.88)	(42.68)
Developmental (A/C-	83.068	41.225	(41.84)	(50.37)
Developmental (A/C-I)	0	0	0.00	
<b>Total</b>	<b>203.194</b>	<b>155.496</b>	<b>(47.70)</b>	<b>(23.47)</b>
<b>Receipts</b>	<b>0.808</b>	<b>0.650</b>	<b>(0.16)</b>	<b>(19.55)</b>

**Developmental Authorities****(Rs in million)**

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>Excess/(Saving)</b>	<b>%age</b>
Salary	73.574	42.862	(30.71)	(41.74)
Non-salary	56.191	37.199	(18.99)	(33.80)
Developmental (A/C-	116.531	1.784	(114.75)	(98.47)
Developmental (A/C-I)	0	0	0.00	0
<b>Total</b>	<b>246.296</b>	<b>81.845</b>	<b>(164.45)</b>	<b>(66.77)</b>
<b>Receipts</b>	<b>386.664</b>	<b>908.475</b>	<b>(521.81)</b>	<b>134.95</b>

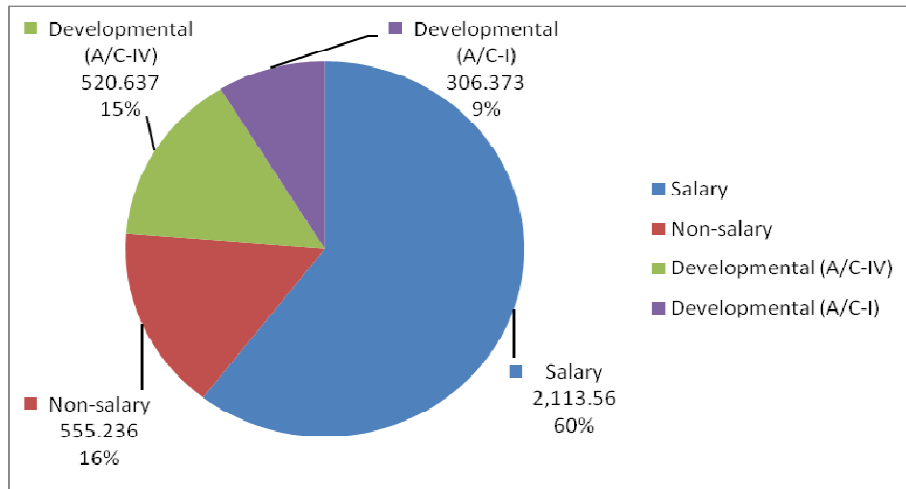
**Grant Total Expenditure and Receipts (District Govt. TMAs, AD LGE&RDD & Developmental Authorities)****(Rs in million)**

<b>2017-18</b>	<b>Budget</b>	<b>Actual Expenditure/ Receipts</b>	<b>Excess/(Saving)</b>	<b>%age</b>
Salary	2,205.021	2,113.559	(91.462)	(4.15)
Non-salary	719.719	555.236	(164.483)	(22.85)
Developmental (A/C- IV)	1,032.980	520.637	(512.343)	(49.60)

Developmental (A/C-I)	480.955	306.373	(174.582)	(36.30)
<b>Total</b>	<b>4,438.675</b>	<b>3,495.805</b>	<b>(942.870)</b>	<b>(21.24)</b>
<b>Receipts</b>	<b>867.619</b>	<b>1,214.848</b>	<b>347.229</b>	<b>40.02</b>

The savings of Rs 942.870- million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

### EXPENDITURE 2017-18



### 1.1.3 Comments on the status of compliance with DAC / TAC Directives

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

Sr. No.	Audit Year	PAC/ZAC 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

# **DISTRICT GOVERNMENT**

## **1.2 District Government**

### **1.2.1 Misappropriation and Fraud**

#### **1.2.1.1 Misappropriation on account of AOM&R funds –Rs 1.700 million**

According to sub-section 14(xiii) of second schedule of the Khyber Pakhtunkhwa District Government Rules of Business, 2015, Planning, designing, construction, maintenance, annual/special repair of all offices and residential buildings in the management charge of District Govt. is the responsibility/duty of C&W department”.

Deputy Commissioner Abbottabad released Rs 1,700,000 on 27.06.2018 to its own office through DO finance. Reconciled expenditure statement of the local office revealed that whole of the amount had been drawn whereas record such as approved PC-1, TS, AA, BOQ, tender process, MBs, contractor agreement/bills and acknowledgement etc were not available in support of the drawl.

Furthermore, the management was required to release/allocate the funds amounting to Rs1,700,000 to C&W department for AOM&R of district government buildings as per above mentioned criteria. Audit held that the amount so released and drawn was misappropriated and needs recovery.

The irregularity occurred due weak financial management resulted in misappropriation of public funds.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.



Audit recommends action against the persons at fault and recovery of subject amount under intimation to audit.

**AIR Para No. 04 AC-IV(2017-18)**

**1.2.1.2 Misappropriation of public funds–Rs 41.794 million**

Government of KP, Finance Department vide notification No. 2/3(F/L)/FD/2106/Vol-X dated Peshawar the 14<sup>th</sup> July 2017 provides that it has come to notice of the Government of KP most of DDOs of departments/offices/bodies/organization in KP have kept substantial amount of Government money in various banks which violation of Para 66,95,96 of GFR Vol. I and Rule 290 of FTR, where budget is appropriated for current financial year only. This is a serious irregularity and miss-appropriation of Government money. The balance of designated bank accounts, if any, remaining on June 30<sup>th</sup> will not be available without its revival in next financial year by the finance department.

District Health Officer Abbottabad drew Rs 27,986,728 in June 2017 under various heads and deposited in designated bank account which was shown paid during July to September 2017, in violation of above mentioned criteria. Whereas details, to whom the payment made and whether the goods and services were properly and timely supplied against which the payments were made, were not provided despite repeated requests.

Similarly a sum of Rs 71,528,624 was laying in designated bank account 30<sup>th</sup> June 2018, showing payment of Rs 13,806,803 till date of audit i.e.8<sup>th</sup> of August 2018, without revival by finance department resulted in miss-appropriation of Rs 41.794 million (27.987+13.806).

The drawl and deposit of funds in designated bank account is held irregular and unauthorized as the funds were not revived by the finance department which lead misappropriation of public funds.

The irregularity occurred due to weak financial management resulted in violation of rules and miss-appropriation.

The irregularity was pointed out in August 2018, management stated that detailed reply would be furnished within fifteen days. However, no reply was furnished till finalizations of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault besides recovery and or revival by finance department.

AIR Para No. 14 AC-IV(2017-18)

## **1.2.2 Irregularity/Non-Compliance**

### **1.2.2.1 Irregular procurement of furniture, science equipment - Rs 96.117million**

According to Rule 11(2 &3) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, For all purchases, other than those being covered by the Khyber Pakhtunkhwa Procurement rules 3 and 10, shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website.

Furthermore, According to clause 4 of eligibility/qualification criteria the bidder must have completed minimum of five projects in manufacturing, sales or supply of furniture in Pakistan.

District Education Officer (M) Abbottabad, awarded various contracts of public procurements in 2017-18 and paid Rs 96,117,050 to different contractors for procurement of Science equipments, furniture and computers after advertizing the NIT in local daily Aaj and or Express instead of appearing in at least one National English and one Urdu newspaper with nationwide circulation besides advertising the same either on the procuring entity or Authority website which is held irregular. Detail is given at [annexure-02](#).

Furthermore, M/S Mahmood Furnitures House Gujrat lodge a complaint to DC Abbottabad that the bidding process was not

transparent as approved bidders did not supply furniture to DEO male Mardan in past but Additional Deputy Commissioner Abbottabad clear the charges in his inquiry against the approved bidders specially Mardan Traders who failed to supply furniture to DEO Male Mardan pertaining to the year 2015-16 till the dates of audit. The above facts indicated that bidding process was not transparent.

The irregularity occurred due to weak administrative control resulted in violation of rules and no healthy competition was carried out.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted within 7 days after consulting records and concerned officers/officials. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

The matter is reported for investigation fixing responsibility and action against the persons at fault under intimation to audit.

**AIR Para No. 01 AC-IV (2017-18)**

**1.2.2.2 Irregular payment for Science/lab equipment-Rs 16.156 million and non-imposition/recovery of penalty Rs 323,121**

Terms and conditions of Contract Agreements signed with suppliers and supply orders issued says that 100% supplies shall be completed before 30.06. 2018 and payment be made after delivery of the supplies to the respective schools as per supply order subject to the condition that the deliveries were checked and verified by technical and purchase committee and principal/head master of the respective schools. If the supplies were not completed in stipulated period of time a penalty @ 2 % per month will be imposed and deducted from the suppliers.

District Education Officer (M) Abbottabad awarded various contracts of public procurements during financial year 2017-18 and paid Rs 16,155,980 to different contractors for procurement of Science and lab equipments. Detail is as under:

S. No	Procurement	Name of suppliers	D W O	Due date	Amount	Period in months	Penalty amount @ 2%
1	Science/Lab equipment	Darul Fanoon	26.05.18	25.06.18	4,790,060	1	95,802
2		--do--	26.05.18	25.06.18	616,630	1	12,333
3		Jamil & Sons	26.05.18	25.06.18	3,719,355	1	74,387
4		--do--	26.05.18	25.06.18	1,475,325	1	29,507
5		Rise	26.05.18	25.06.18	2,842,485	1	56,850
6		--do--	26.05.18	25.06.18	1,705,575	1	34,111
7	IT equipment	Darul Fanoon	19.06.18	20.06.18	1,006,550	1	20,131
<b>Total</b>					<b>16,155,980</b>		<b>323,121</b>

The following short comings were noticed:

1. The supplies were not delivered to respective schools till date of audit i.e. 19.07.2018.
2. Payment was made without Inspection/physical verification report of the concerned committees and Principal/Head Master.
3. Acknowledgement of the respective schools were not available.
4. The supplies were made and dumped in main office without any inspection by the concerned committees.
5. The supplies were not recorded on stock register.
6. Non-deduction of penalty @ 2% per month on late supply.

In light of above the payment is held irregular and unjustified.

Irregularity occurred due to weak administrative control, which resulted in violation of rules regarding ascertaining the in time supply of actual quantities to be executed during the work based on specifications.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted within 7 days after consulting records and concerned officers/officials. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault and inquiry by the competent forum into the actual quantities required to be supplied besides recovery of penalty @ 2% per month which comes to Rs 323,121.

**AIR Para No. 04 AC-IV(2017-18)**

**1.2.2.3 Irregular retention of public funds in designated bank account– Rs 6.370 million**

Government of KP, Finance Department vide notification No. 2/3(F/L)/FD/2106/Vol. X dated Peshawar the 14<sup>th</sup> July 2017 provides that it has come to notice of the Government of KP most of DDOs of departments/offices/bodies/organization in KP have kept substantial amount of Government money in various banks which violation of Para 66, 95, 96 of GFR Vol. I and Rule 290 of FTR where budget is appropriated for current financial year only. This is a serious irregularity and miss-appropriation of Government money.

Furthermore, the balance of designated bank accounts, if any, remaining on June 30<sup>th</sup> will not be available without its revival in next financial year by finance department.

During scrutiny of accounts record of DEO (M) Abbottabad, it was noticed that a sum of Rs 6,369,574 was lying unspent in designated bank account of local office whereas the cash book revealed Zero/NIL balance. Audit held that retaining of public fund in designated bank account without any revival and approval by finance was irregular and chances of miss-appropriation cannot be avoided.

Irregularity occurred due to weak financial controls which resulted in violation of rules.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted within 7 days after consulting records and

concerned officers/officials. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends disbursement of funds immediately under intimation to audit and stop such irregular practice in future.

**AIR Para No. 07 AC-IV(2017-18)**

- 1.2.2.4**
- i. Irregular procurements of furniture, science equipment - Rs20.702 million**
  - ii. Illegal award of contract–Rs 8.120 million**

According to Rule 11(2 &3) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, For all purchases, other than those being covered by the Khyber Pakhtunkhwa Procurement rules 3 and 10, shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website.

Furthermore, According to clause 4 of eligibility/qualification criteria the bidder must have completed minimum of five projects in manufacturing, sales or supply of furniture in Pakistan.

District Education Officer (F) Abbottabad awarded various contracts of public procurements in 2017-18 and paid Rs 20,701,553 to different contractors for procurement of Science equipment, furniture and computers after advertising the NIT in local daily Aaj and or Express instead of appearing in at least one National English and one Urdu newspaper with nationwide circulation besides advertising the same either on the procuring entity or Authority website which is held irregular. Detail is given at [annexure-03](#).

Furthermore, the contract for the supply of furniture worth Rs 8.120 million was given to MS Mardan traders who was not eligible and remained defaulter in the supply of furniture to DEO male Mardan for the year 2015-16.

The irregularity occurred due to non-compliance and weak administrative control which resulted in violation of rules and no healthy competition.

The irregularity was pointed out in July 2018, management stated that this office sends the NIT to information department for advertisement according to KPPRA rules whereas this office does not have a website. Now it is the responsibility of the information department. Reply was not convincing as it was the responsibility of the local office to ensure compliance.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

The matter is reported for investigation fixing responsibility and action against the persons at fault under intimation to audit.

**AIR Para No. 01 AC-IV(2017-18)**

- 1.2.2.5**
- i. Irregular payment for procurement of various items-Rs20.702 million**
  - ii. and recovery of penalty Rs 738,853**

Terms and conditions of Contract Agreements signed with suppliers and supply orders issued says that supplies shall be completed before 30.06. 2018 and payment be made after delivery of the supplies to the respective schools as per supply subject to the condition that the deliveries were checked and verified technical and purchase committee and principal/head master of the respective schools. If the supplies were not completed in stipulated period of time a penalty @ 2 % per month will be imposed and deducted from the suppliers.



District Education Officer (F) Abbottabad awarded various contracts of public procurements in 2017-18 and paid Rs 20,701,553 to different contractors for procurement of Science equipments, furniture and computers. Detail is given at [annexure-03](#).

The following short comings were noticed:

1. The supplies were not delivered to respective schools till date of audit i.e. 19.07.2018.
2. Payment was made without Inspection/physical verification report of the concerned committees and Principal/Head Master.
3. Acknowledgement of the respective schools were not available.
4. The supplies were made and dumped in main office without any inspection by the concerned committees.
5. The supplies were not recorded on stock register.
6. Non-deduction of penalty @ 2% per month on late supply.

In light of above the payment is held irregular and unjustified.

Irregularity occurred due to weak administrative control, which resulted in violation of rules regarding ascertaining the in time supply of actual quantities to concerned schools based on specifications.

The irregularity was pointed out in July 2018, management stated that supply of all items have been completed and dumped in the office which will be delivered to respective schools as soon as inspected by the committee. While replying, the management admitted the irregularity.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Management admitted the irregularity, audit suggests action against the person(s) at fault and inquiry by the competent forum into the actual quantities required to be supplied besides recovery of penalty @ 2% per month which comes to Rs 738,853.

**AIR Para No. 02 AC-IV(2017-18)**

**1.2.2.6 Unauthorized and Irregular purchase of vehicles – Rs 17.182 million**

According to the summary for the purchase of vehicles/staff cars & relaxation of ban approved on 11.07.2017, purchase of 04 vehicles i.e. 02 4X4 jeep/double cabin and 02 motor cars out of which 01 is 1000 cc were sanctioned subject to the following conditions:

1. Para 06(i) of the summary says that the existing old/condemned vehicles should be auctioned and sale proceeds be deposited in to Government treasury through challan.
2. Para 06(ii) of the summary says that the new proposed purchase of vehicles should be in accordance with the entitlement of the officer and may obtain authorization /entitlement of AC, AAC and DO (F&P) from the transport committee of the Administration Department.
3. Secretary Administration vide Para 07 of the summary says that the existing vehicle of deputy commissioner should be handed over to Administration department.

Furthermore, according to sanctioned strength of vehicles produced and signed by Deputy Commissioner and unsigned by Higher Authorities, the office of the deputy commissioner Abbottabad may have only 09 vehicles i.e. 01 each for DC, ADC, AC, DO (F&P) and Pool/security besides 04 for AACs.

Deputy Commissioner Abbottabad incurred expenditure of Rs 17,182,973 for the purchase of vehicles during 2017-18 detail is as under:

S/No.	Vehicle detail	Quantity	Cost	Sales tax	Total	Income tax @ 1%
1	Suzuki Jimny	2	3,919,658	666,342	4,586,000	183,440
2	Toyota Hi-lux Revo V	1	4,296,814	730,459	5,027,273	201,091
3	Toyota Hi-lux Revo V	1	4,253,846	723,154	4,977,000	199,080

4	Toyota corolla Altis	1	2,206,133	370,367	2,576,500	103,060
5	Purchase of battery		0	0	16,200	
<b>Total</b>		<b>5</b>	<b>14,676,451</b>	<b>2,490,322</b>	<b>17,182,973</b>	<b>686,671</b>

Furthermore, Rs 9,604,000 has been incurred in 2016-17 for the purchase of vehicles, whereas detail such as number of vehicles, their invoices, logbooks etc were not produced.

The following shortcomings were noticed:

1. Purchase as well as technical committee was not constituted in this regard nor was any such report available.
2. The specifications make and power of the vehicles purchased higher than the approved ones.
3. Approval was given for the purchase of 04 vehicles whereas 05 were purchased besides purchase in 2016-17.
4. The existing old/condemned vehicles were neither auctioned nor sale proceeds was deposited in to Government treasury through challan.
5. The purchase of vehicles was not in accordance with the entitlement of the officer and did not obtain authorization /entitlement of AC, AAC and DO (F&P) from the transport committee of the Administration Department.
6. The existing vehicle of Deputy Commissioner was not handed over to Administration department.
7. The management had 15-20 vehicles besides the purchase of new 05 vehicles against the sanction of 09 vehicles which is unjustified as the details such as its allotment, possession, log books, assets/stock register in respect of these vehicles not available to verify the facts and figures.
8. Rs 16,500 has been spent on the purchase of battery and charged to purchase of vehicles.
9. Reconciled expenditure statement revealed that a sum of Rs 17,263,103 has been drawn whereas record of Rs 17,182,973 has been produced and record of Rs 80,130 was not available.
10. Income tax @ 4% was not deducted from the supplier resulted in loss to Government worth Rs 686,671.

In light of above mentioned shortcomings the expenditure is held irregular and unauthorized.

The irregularities occurred due to weak administrative and financial controls resulted in loss to Government besides non-compliance.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests inquiry for fixing responsibilities, and verification of vehicles purchased/acquired during current as well as previous years, its allotment and possession besides regularization of other irregularities and recovery of income tax & recording the same in assets register under intimation to audit.

**AIR Para No. 02 AC-IV(2017-18)**

**1.2.2.7 Irregular retention of funds – Rs 4.500 million**

According finance department letter No. BO(PFC-1)/FD/1-5/2107-18/N/Salary dated Peshawar the June13,2018, in pursuance of Prime Minister Directives, a sum of Rs 4.500 million was released and transferred as additional grant(Grant in Aid) for on ward transfer /payment to Layton Rahmatullah Benevolent Trust for establishment of community Eye Health Center at Havelian Abbottabad during current financial year 2017-18.

Deputy Commissioner Abbottabad released Rs 4, 500,000 to its own office under the object head AO3970 as additional grant for onward transfer /payment to Layton Rahmatullah Benevolent Trust for establishment of

community Eye Health Center at Havelian Abbottabad during current financial year 2017-18. Whereas, the local office did not pay /transfer the same to the required recipient as directed by the Prime Minister of Pakistan and retained irregularly.

The irregularity occurred due to weak financial management which resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides regularization.

**AIR Para No. 03 AC-IV(2017-18)**

**1.2.2.8 Irregular purchase of furniture and machinery- Rs 2.015 million**

Para 145 of GFR provides that purchases must be made in the most economical manner in accordance with the definite requirements of the public service. Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents

Furthermore, Para 154 of GFR says, an inventory of the dead stock should be maintained in all Government offices in a form prescribed by competent authority, showing the number received, the number disposed of (by transfer, sale loss etc) , and the balance in hand for each kind of article.

Deputy Commissioner Abbottabad drew and shown paid Rs 646,700 and Rs1,368,545 for the purchase of furniture and machinery respectively during financial year 2017-18. The following shortcomings were noticed:

1. The purchase order was split upped to avoid tendering process resulted in uneconomic rates and loss to government.
2. As per reconciled expenditure statement a sum of Rs 646,700 has been drawn for purchase of furniture whereas bills and invoices etc in support of the payment were available for Rs 531,100 resulted in doubtful payment of Rs 115,600.
3. As per reconciled expenditure statement a sum of Rs1,368,545 has been drawn for purchase of machinery whereas bills and invoices etc in support of the payment were available for Rs1,239,793 resulted in doubtful payment of Rs 128,752.
4. Various items purchased were recorded on a plane paper of a simple register instead of maintaining proper inventory on prescribed format showing the number received, the number disposed of (by transfer, sale loss etc) during the current as well as previous years , and the balance in hand for each kind of article.
5. Physical verification of all stores was not conducted at the end of this as well as previous years nor was any certificate of verification of stores with its results recorded on the list which may lead to misappropriation of public assets.
6. The amounts so drawn were shown paid in cash instead of issuing cross cheques.

In light of above mentioned point the expenditure is held irregular and doubtful.

The irregularity occurred due to weak financial and administrative control which may lead to wastage and or misappropriation of public assets.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing of responsibilities against person(s) at fault, maintaining inventory on the prescribed format and physical verification of dead stock besides regularization of other irregularities under intimation to audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.2.2.9 Irregular procurement of medical equipments -  
Rs 49.982 million**

According to Rule 11(2&3) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, For all purchases, other than those being covered by the Khyber Pakhtunkhwa Procurement rules 3 and 10, shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website.

Furthermore, DG Health services KP letter No. 8110-60/Proc. Cell on 21.07.2017 provides that:

1. Before issuance of supply orders of the required items the offices shall ensure, availability of human resources, infrastructure and electricity and there is no dumping of the said equipment.
2. Upon receipts of the supplies, make arrangement for inspection immediately.

3. Payment shall not be released to the firms without submission of contract execution certificates duly signed by DG Health.
4. Suppliers shall be bound to supply their approved items to the health institutions under your jurisdiction as per attached contract agreement.
5. The successful bidders shall submit performance security @ 10% in the shape of bank guarantee of the amount of supply order placed.

DHO Abbottabad received Rs 49,981,900 vide cheque No. 12058521 dated 17.05.2108 for the procurement of medical equipments/ apparatus' under Minimum Health Services Delivery Package (MHS DP) for the year 2017-18, deposited the same in designated bank account and issued supply orders for Rs49,981,972 in this regard. Detail is given at [annexure-04](#). The following short comings were noticed.

1. Agreements were not executed with suppliers/successful bidders.
2. 2% call deposit not available on record.
3. Performance security @ 10% in the shape of bank guaranty was not recovered from suppliers/successful bidders.
4. Open tender procedure i.e., advertising, pre-qualification, comparative analysis etc were not adopted by the procuring entity whereas supply orders were issued to those who were approved by DG Health Services KP. The procedure adopted by DG health office was also unknown as no such documents were available.
5. No such justification was available on record that DHO have enough human resources and infrastructure to utilize the equipments.
6. DHO record revealed that equipments worth Rs 26.632 million were received and inspected against the supply of Rs 49.992 million but no such inspection report was available on record except few, which was not an authentic inspection report. Furthermore, no record/correspondence was available on record regarding establishment of inspection committee and guidelines.



In light of above, the purchase is held irregular and wastage of public money.

Irregularity occurred due to weak financial and administrative controls, resulted in violation of Government rules.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the persons at fault besides regularization/correction of above mentioned irregularities to safe guard the public money/interest under intimation to audit.

**AIR Para No. 01 AC-IV(2017-18)**

**1.2.2.10 Irregular deposit of funds in current bank account –  
Rs 73.369 million**

Finance department letter No. 2/3(F/L) FD 20017-18/Vol. ix dated Peshawar the 10<sup>th</sup> February 2014 provides that Finance Department has from time to time allowed/sanctioned Bank accounts in commercial Bank for various Departments/ Autonomous Bodies/Corporations in KP for particular and specific purposes.

Now it has been decided that such accounts may be converted to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head and not later than a week when declared by the concerned bank.

District Health Officer Abbottabad drew Rs 73,369,995 under various head of accounts and deposited in a current bank account instead of PLS mode resulted in violation of Government's instructions and loss to the local Government.

The irregularity occurred due to weak internal control and financial management which resulted in violation of Government rules.

The irregularity was pointed out in August 2018, management stated that detailed reply would be furnished within fifteen days however no reply was furnished till finalizations of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends transfer of funds to PLS mode and fixing responsibilities against the persons at fault besides recovery to the tune of mark up for the period under report.

**AIR Para No. 15 AC-IV(2017-18)**

**1.2.2.11 Irregular purchases of Liquid Nitrogen Container -  
Rs 1.898 million**

According to Rule 11(2 &3) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, For all purchases, other than those being covered by the Khyber Pakhtunkhwa Procurement rules 3 and 10, shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website.

DD Live Stock Abbottabad, purchased liquid nitrogen container amounting to Rs1,898,550 during financial year 2017-18 at the rate provided by the DG agriculture (extension) instead of adopting open tender system, in

violation of above mentioned criteria, being a procurement entity. Furthermore, the procedure adopted for fixing of rates of various items by DG agriculture (extension) was also not available on record to verify the facts and figures. Audit held that the purchase was irregular due to non-compliance of rules.

Irregularity occurred due to weak financial and administrative controls which resulted in non-compliance/violation of rules.

The irregularity was pointed out in august 2018, management stated that detailed reply would be furnished within a week.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the persons at fault and production of documents relating to tender process adopt by DG office to verify the facts and figures.

**AIR Para No. 01 AC-IV(2017-18)**

**1.2.2.12 Irregular payment of pay and allowances –Rs 1.582 million**

According to Finance Department order No. FD (SR-1)7-40/97dated:22-6-1999 detailment of staff is prohibited.

According to Government of Khyber Pakhtunkhwa Establishment Code Posting / Transfer Policy of the Provincial Government Sub Section (viii) No posing /transfer of the Officers/officials on detailment basis shall be made.

District Sports Officer, Abbottabad allowed payment of Pay and allowances aggregating to Rs. 1,582,512 to Mr. Sagheer Ahmed Senior Clerk during the year 2017-18 as detailed below:-

S. No.	Name of	Designation	2015-16	2016-17	2017-18	Total
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	<b>Employee</b>					
1.	Mr. Sagheer Ahmed	S/Clerk	459,780	536,232	586,500	<b>1,582,512</b>

It was observed that the official was detailed in the office of Deputy Commissioner Abbottabad without proper orders since last three years. No attendance certificate was available in the local office.

Audit is of the view that payment of pay and allowances without performance of duties in the respective office is held to be irregular and unjustified which occurred due to weak administrative controls.

The irregularity was pointed out October 2018, management stated that the matter has been brought into the notice of high ups to return back of Mr. Sagheer to his parent department as well as to the Deputy Commissioner, Abbottabad. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate return of detailed employee back to his parent office and taking appropriate action under intimation to audit.

**AIR Para No. 01 AC-IV(2017-18)**

**1.2.2.13 Irregular drawl and retention of public funds in designated bank account –Rs 2.049 million**

Government of KP, Finance Department vide notification No. 2/3(F/L)/FD/2106/Vol-X dated Peshawar the 14<sup>th</sup> July 2017 provides that it has come to notice of the Government of KP most of DDOs of departments/offices/bodies/organization in KP have kept substantial amount of Government money in various banks which violation of Para 66,95,96 of GFR Vol. I and Rule 290 of FTR where budget is appropriated for current financial

year only. This is a serious irregularity and miss-appropriation of Government money.

Furthermore, The balance of designated bank accounts, if any, remaining on June 30<sup>th</sup> will not be available without its revival in next financial year by the finance department.

District Education Officer (F) Abbottabad drew Rs 2,048,960 under various heads and deposited in designated bank account till date of audit i.e. 19.07.2018, in violation of above mentioned criteria.

The drawl and deposit of funds in designated bank account is held irregular as the funds were not revived by the finance department which may lead misappropriation of public funds.

The irregularity occurred due to weak financial control which resulted in violation of Government rules.

The irregularity was pointed out in July 2018, management stated that all payments of IT staff and other were deposited in designated account and paid in July 2018. Management admitted the irregularity whereas, revival was not sanctioned by finance department.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault besides regularization/revival by finance department.

**AIR Para No. 05 AC-IV(2017-18)**

**1.2.2.14 Irregular deposit of funds in current bank account – Rs 11.837 million**

Finance department letter No. 2/3(F/L) FD 20017-18/Vol. ix dated Peshawar the 10<sup>th</sup> February 2014 provides that Finance Department has from time to time allowed/sanctioned Bank accounts in commercial Bank for various Departments/ Autonomous Bodies/Corporations in KP for particular and specific purposes.

Now it has been decided that such accounts may be converted to PLS mode and the profit so earned be deposited in Govt. Treasury under relevant head and not later than a week when declared by the concerned bank.

Deputy Commissioner Abbottabad received Rs 11,837,317 for relief activities which was deposited in a current bank account instead of PLS mode resulted in violation of Government's instructions and loss to Government.

S/No.	Account No. bank	Received	Expenditure	Balance
1	17804-00-9 BOK- (relief fund)	11,837,317	50,000	11,787,317

The irregularity occurred due to non-compliance which resulted in violation of Government rules.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends transfer of funds to PLS mode besides fixing responsibilities against the persons at fault under intimation to audit.

**AIR Para No. 07 AC-IV(2017-18)**

**1.2.2.15 Less recovery due to non-imposition of minimum fine-  
Rs1.103 million**

According to Notification of Food Department Government of KP No. SOF(Food Depot.)2-29/829 dated 30/07/2013, the minimum fine was Rs 5,000 and maximum Rs 45,000.

Deputy Commissioner Abbottabad, imposed fines @ less than the minimum prescribed limit as mentioned above while checking the quality and price of the food in District Abbottabad during financial year 2017-18. Detail is given at annexure-05.

Less recovery due to weak financial and administrative control resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery from the persons at fault under intimation to audit.

**AIR Para No. 12 AC-IV(2017-18)**

### 1.2.3 Internal Control Weaknesses

#### 1.2.3.1 Loss to Government due to non-utilization of developmental funds -Rs 592.611 million

S/No. iv of the guidelines/modalities for District Development funds released under PFC circulated vide No. Director (LG) district ADP 2015 dated Peshawar, the 28<sup>th</sup> January, 2015 provides, that all the schemes shall be completed within the same financial year.

Deputy Commissioner Abbottabad was allocated a sum of 563.955 million on account of District Development Fund against the allocated share of the district during the financial years 2015-18. The funds were meant for District to carryout development activities in accordance with budget allocation and guidelines issued by the P&D Department which remained un-utilized till the end of 2017-18 and the local community was deprived of the basic facilities for which such a huge amount was allocated.

On the other hand a sum of Rs 592.611 million was with held by Finance Department due to non-utilization of funds already released, resulted in loss to District Government. Detail is as under:

S/No.	Financial year	PFC Share	Releases	Expenditure	Amount with held by finance department
1	2015-16	378.866	186.434	0	192.432
2	2016-17	458.86	377.521	0	81.339
3	2017-18	318.84	0	0	318.84
<b>Total</b>		<b>1156.566</b>	<b>563.955</b>	<b>0</b>	<b>592.611</b>

Non-utilization of funds was due to lack of administrative and financial control which resulted in loss to Government.



The irregularity was pointed out in July 2018, management stated that detail reply will be submitted in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for fixing responsibilities and disciplinary action against the persons at fault besides release of with held amount and utilization of the whole amount in 2018-19 to carryout development activities in accordance with budget allocation and guidelines issued by the P&D Department.

**AIR Para No. 01 AC-IV(2017-18)**

**1.2.3.2 Loss to Government due to illegal possession and dismantling of School- Rs 1.877 million**

The Peshawar High Court Abbottabad bench while deciding the W.P.No. 550-A/2014 on 06.06.2018 provides that:

1. The education department did not initiate any proceedings for the acquisition/mutation of school land which was in their possession, and which was directed by the court on 04.12.2009.
2. The petitioner is still in the possession of the possession of the decreed land.
3. The education department was shown to be in possession of Khasra no.22 measuring 19 marlas and land measuring 06 marlas of khasraa no.23. the same shall be provided to education department.
4. Despite the aforesaid entry in the revenue record education department has taken no action for the construction school.

During scrutiny of accounts record DEO F Abbottabad, it was observed that GGPS Karach Havelian was established in 1975 and the above mentioned land was donated to education department by Malik Fazal Dad Khan the father of Sardar Muhammad Aslam without any demand. Whereas neither the land was

mutated in the name of Government nor any agreement was executed to safeguard the public interest. Later on Sardar Muhammad Aslam filed a suit in Civil Court on 26.02.2014, dismantled the school building and took possession of the land. The education department shifted the school to rented building resulted in loss of Rs 1,876,875 ( 25 marla @ Rs 75,075/marla) value of land approximately, apart from the cost of building to Government as well as to the poor students.

Now after a long court proceeding since 2004 and spending a lot of money by the department, the High Court has decided the said land be mutated in the name Government and possession be given to education department for constructing of school.

Audit held that neither possession was taken back by the department nor the land was mutated in the name of Government till date of audit besides nothing was recovered from, who dismantled/destroyed the school building.

Irregularities occurred due to weak administrative and internal control which resulted in violation of rules and loss to Government.

The irregularity was pointed out in July 2018, management stated that detailed reply would be furnished after consulting ADO litigation and relevant record. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the persons at fault besides taking the possession of the land and working out a list of all of the schools the land of which has not so far been mutated in the name of Government and make arrangement for mutation/transfer of these lands once for all and to avoid such difficulties and expenditure in future.

**AIR Para No. 11 AC-IV(2017-18)**

### **1.2.3.3 Loss due to non-mutation of land worth Rs 2.703 million**

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.

During scrutiny of accounts record DEO (F) Abbottabad, it was observed that GGPS Samandar Katha Nagri bala established in 1967-68. Land measuring 04 marla of khasra no.3270/482 and 02 kanal of khasra no. 3271/482 at Nagri bala was donated by Muhammad Zaman to the department. Land measuring 04 marla of khasra 3270/482 was transferred/ mutated in the name of Government at that time. Whereas the reaming land was not mutated resulted in court cases and loss to Government Rs 2,702,720 (40 marlas @ Rs 67,568/marla), as the one Mr. Saleem has filed a suit against the school land and demanding for further payments for the said land.

Non-mutation of land/loss to Government was due to weak financial and administrative controls.

The irregularity was pointed out in July 2018, management stated that the land has been mutated in the name of Government and possession taken back. Reply was not convincing as no evidence in support of the reply was produced.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides mutation of the land in the name of Government.

**1.2.3.4 Loss to Govt. due to non-mutation of land worth-  
Rs 5.406 million**

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.

During scrutiny of accounts record DEO (F) Abbottabad, it was observed that 04 kanal land out of khasra no. 2525,2534,2535, &2536 was donated by MR. Abdul Aziz S/O Mir Ahmad to GGMS Namli maira which was not transferred in the name of Government at that time and now the Mr. Naseem Akhtar s/o Gulzar Ahmad has filed a suit against the ownership of the said land.

DEO (F) requested Tehsildar Abbottabd via letter no. 1579/200/P&D dated 6.3.2013 for the mutation of the said land whereas, the Tehsildar says that mutation can't be effected as Mr. Abdul Aziz was no more the owner of the land which resulted in loss of 4 kanal land to Government worth Rs 5,405,440 approximately (80 marla @ Rs 67,568/marla).

Non-mutation of land occurred due to weak administrative and internal controls resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that detailed reply would be submitted after consulting ADO litigation and the relevant record.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides working out of a list of all of the schools the land of which has not so far been mutated in the name of Government and make arrangement for mutation/transfer of these lands once for all and to avoid such difficulties and expenditure in future.

**AIR Para No. 13 AC-IV(2017-18)**

**1.2.3.5 Non-mutation of land worth – Rs 780.00 million approximately**

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

During scrutiny of records of Director Agriculture extension Abbottabad, it was observed that a piece of land measuring 7 kanal and 16 marlas had been acquired in 1963 by Government and paid Rs 40196.97 at that time to land owner but land was not mutated in the name of Government till date of audit and chances of encroachment cannot be avoided as already some private persons attempted to encroached/claimed the said land. The present market value of commercial property located at Jinnah Abad was Rs 780,000,000 (156 marlas X Rs 5,000,000 per marla).

Non-mutation of land occurred due to weak internal and administrative controls which resulted in violation of rules.

The irregularity was pointed out in august 2018, management stated that detailed reply would be furnished in due course. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in October 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends disciplinary action against the persons at fault besides, mutation of land in the name of Government immediately under intimation of audit to safe guard Government interest.

**AIR Para No. 01 AC-IV(2017-18)**

**1.2.3.6            Illegal occupation of Government property by private persons  
& loss to Government on account of rent – Rs 5.149 million**

According to Section 3 of the Khyber Pakhtunkhwa Public Property Act 1977, “If Government, or any authority or officer authorized by Government in this behalf, is satisfied that any person is an un-authorized occupant, it or he may by order in writing, direct such person to vacate the public property and to remove the structures, if any raised by him on the public property, within such period as may be specified in the order; provided that such period shall not be less than three days.”

During scrutiny of land/property records of DHO Abbottabad, it was observed that in different locations of the district, valuable property of health facilities measuring 15 kanala and 19 marlas was encroached by private persons and construct houses there on but the local office did not make any serious efforts to vacate the property from them.

Similarly, residential quarters of medical officers, technician, Chowkidar etc at BHU Kangar Bala and BHU Rajoyia were also illegally occupied by Policy department since 2003 without executing any agreement and payment of rent resulting in loss Rs5,148,984 (approximately) to Government. Detail is given at annexure-06.

Illegal occupation occurred due to weak administrative control, resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends vacation of Government property from illegal occupants, recovery of rent and action against the person(s) at fault.

**AIR Para No. 11 AC-IV(2017-18)**

#### **1.2.3.7 Non-mutation of land**

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure attestation of mutation in favour of acquiring department within one month after issuance of award.

During scrutiny of land/property records of DHO Abbottabad, it was observed that there were 108 health facilities working under the administrative control of local office, out of which land for 93 health facilities were purchased and that for 15 facilities were donated. Unfortunately the land of only 34 health facilities was mutated/transferred in the name of the Government whereas the land of 74 health facilities remained non-mutated which may lead to unnecessary litigation, encroachments and loss to government in turn. Detail is given at [annexure-07](#).

Non-mutation of land in the name of government occurred due to weak administrative and internal controls, resulted in violation of rules.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the person(s) at fault and mutation of land in the name of Government immediately and under intimation to audit.

**AIR Para No. 10 AC-IV(2017-18)**

#### **1.2.3.8 Illegal occupation of school land**

According to Section 3 of the Khyber Pakhtunkhwa Public Property Act 1977, “If Government, or any authority or officer authorized by Government in this behalf, is satisfied that any person is an un-authorized occupant, it or he may by order in writing, direct such person to vacate the public property and to remove the structures, if any raised by him on the public property, within such period as may be specified in the order; provided that such period shall not be less than three days.”

During visit of schools, it was observed that DEO (Male) Abbottabad constructed GPS Dheri Maira school in 1976 on land measuring 10 marlas whereas 10 marlas were left open which was donated by Mr. Zain Muhammad Khan in 1975. The school building was damaged in 2005 earth quack and was demolished for construction of new building. Mr. Chin Pir Shah stopped construction work and claimed that he has purchased the said land in 1996 from Mr. Muhammad Shafqat S/O Zain Muhammad, the donor. While according to revenue record the land was in the possession of education department without any mutation in this regard. It is also worth mentioning that Mr. Chin Pir shah, the illegal occupant was appointed as chowkidar in the same school against the said donation. Furthermore, Additional Assistant Commissioner Abbottabad-1 also directed DEO (Male) Abbottabad, “that strict action should be taken against



Mr. Chin Pir Shah as his application was not based on facts and that he wants to grab the schools property by hook or by crook.

Illegal occupation of land occurred due to weak internal and administrative controls, which resulted in violation of rules & loss to Government/education department.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted within 7 days after consulting records and concerned officers/officials. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends disciplinary action against the chowkidar, the illegal occupant as he was not appointed on merit, action against the revenue staff who sold/transfer the land donated for school and was in possession of education department, vacation of subject property from illegal occupants and mutation in the name of government under intimation to audit.

#### **AIR Para No. 10 AC-IV(2017-18)**

##### **1.2.3.9 Loss to Government due to inclusion of exempted sales tax in approved rates and non-deduction of income tax – Rs 11.049 million**

According to S/No 52 A of the 6<sup>th</sup> schedule of sales tax Act 1990 Goods supplied to hospitals run by the federal or provincial government are exempted from tax.

Furthermore, according to section 153 (1)(a) of income tax act 2001 income tax @ 4.5% shall be deducted at source from the supplier's bill on the supply of other goods.

DHO Abbottabad received Rs 49,991,900 from DG Health Services Peshawar vide cross cheque of NBP bearing number 12058521 on 17-05-2018 for the procurement of medical equipments and deposited into designated bank account, issued supply orders according to specifications and rates approved and provided by DG Health Services Peshawar. Audit held that the rates paid for procurement of equipments were inclusive of sales tax, as was evident from the invoice of X-ray plants 500 MA, purchased from MS Matura Engineering Corporation. Whereas supplies to hospitals were exempted from sales tax, resulted in loss to Government worth Rs 8,706,68 due to payment of exempted sales tax.

Similarly, income tax at the rate 4.5% which comes to Rs 2,342,718 was neither deducted nor deposited into Government treasury. Detail is given at [annexure-08](#).

Furthermore, additional sales tax @ 3% on imported items may also be calculated and deduct from invoices and deposit into Government treasury.

Inclusion of exempted sale tax in approved rates and non-deduction of income taxes occurred due to weak internal and financial management, resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the persons at fault, recovery of sales tax worth Rs 8,706,164 and its deposit into Government treasury not into FBR besides recovery of income tax worth Rs 2,342,712, under intimation to audit.

**AIR Para No. 05 AC-IV(2017-18)**

**1.2.3.10 Loss to Government due to non-deduction of sales tax –  
Rs 1.275 million**

S/No. 2(2) of S.R.O. 660(I)/2007 dated Islamabad, the 30th June, 2007 provides, “A withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him”.

DEO (M) Mansehra paid Rs239,137,330 inclusive of sales tax worth Rs6,372,942 to various suppliers for the purchase of furniture, science and lab equipment during financial year 2017&18. The management did not deduct 1/5th of the sales tax resulted in loss to Government Rs 1,274,588 as detailed below. Furthermore, the remaining 4/5th was also not communicated to FBR through SAP system and chances of miss-appropriation on account of sales tax cannot be avoided.

S. No	Name of suppliers	Items	Amount paid	Sales tax amount	1/5 <sup>th</sup> not deducted
1	Asian Trading Company	Furniture	22,3987,900	4,077,943	815,589
2	Darul Fanoon Trading	Science/Lab equipment	4,790,060	695,991	139,198
3	--do--		616,630	104,827	20,965
4	Jamil & Sons		3,719,355	540,419	108,084
5	--do--		1,475,325	250,805	50,161
6	Rise International		2,842,485	413,010	82,602
7	--do--		1,705,575	289,947	57,989
<b>Total</b>			<b>239,137,330</b>	<b>6,372,942</b>	<b>1,274,588</b>

Non deduction of sales taxes occurred due to weak internal and financial management controls which resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted within 7 days after consulting records and concerned officers/officials. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery of sales tax and deposit into Government treasury and fixing of responsibilities under intimation to audit.

**AIR Para No. 02 AC-IV(2017-18)**

**1.2.3.11 Loss due to allowing payment of unjustified higher rates – Rs 12.508 million**

Para 23 of GFR Vol. I require that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer.

DHO Abbottabad paid an amount of Rs13,865,000 for the purchase of 59 numbers of 24 hours Ambulatory Blood Pressure Monitor ABPM50, Contec Medical system China from Noor enterprises @,Rs 235,000 per set whereas the market rate of the same equipment was Rs 23,000 which resulted in loss to Government worth Rs 12,508,000. Detail is as under:

Name of item	Quantity	Rate paid	Market rate	Difference	Loss
24 hours Ambulatory Blood Pressure Monitor ABPM50	59	235,000	23,000	212,000	12,508,000

The irregularity occurred due to weak internal control, resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the person(s) at fault, recovery and deposit into government treasury under intimation to audit.

**AIR Para No. 09 AC-IV(2017-18)**

**1.2.3.12 Non-utilization of funds due to poor performance-Rs 57.296 million**

According to clause 4 of Government of Khyber Pakhtunkhwa E&SE Department letter No.CPO/PO-II/E&SE/1-1/ADP/Furniture Project/2017-18 on 11.10.2017,” Delivery of furniture in schools whether through government entities or through open tendering should be completed up to 15.03.2018.

Furthermore, according to Government of Khyber Pakhtunkhwa Finance Department letter No. SO (Dev-I)FD/1-11/2017-18 dated 27.02.2018 a sum of Rs 79.964 million has been released to DEO Male for procurement of furniture.

During scrutiny of accounts record of DEO (M) Abbottabad, it was observed that finance department had released Rs 79.964 millions to education department Abbottabad for onward payment to suppliers/contractors for the purchase of furniture subject to the condition that supply of furniture should be completed to the respective schools up to mid-March 2018 as directed by E&SE department Peshawar in October 2017. But due to poor performance, the local

office neither completed the supply of furniture till mid-march 2018 nor could utilize the total releases resulting in laps/loss of funds worth Rs57.296 millions as the same was withdrawn by finance department.

Non-utilization of funds occurred due to weak internal and administrative controls, which resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted within 7 days after consulting records and concerned officers/officials. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault and inquiry by the competent forum to dig out the reasons behind the non-utilization of fund.

**AIR Para No. 05 AC-IV(2017-18)**

**1.2.3.13 Non-utilization of funds due to poor performance-Rs 14.624 million**

According to clause 4 of Government of Khyber Pakhtunkhwa E&SE Department letter No.CPO/PO-II/E&SE/1-1/ADP/Furniture Project/2017-18 on 11.10.2017,” Delivery of furniture in schools whether through government entities or through open tendering should be completed up to 15.03.2018.

Furthermore, according to Government of Khyber Pakhtunkhwa Finance Department letter No. SO (Dev-I)FD/1-11/2017-18 on 27.02.2018 a sum of Rs 22.744 million had been released to DEO Female for procurement of furniture.

During scrutiny of accounts record of DEO (F) Abbottabad, it was observed that finance department has released Rs 22.744 millions vide No. SO

(Dev-I)FD/1-11/2017-18 on 27.02.2018 for onward payment to the suppliers/contractors on account of purchase of furniture subject to the condition that supply of furniture should be completed to the schools up to mid-March 2018. But due to poor performance, the local office could not completed the process of procurement of furniture till mid-march 2018 and spent only Rs 8.120 resulting in non- utilization/loss to department of Rs 14.624 million as the same was withdrawn due to non-utilization of funds during the stipulated period of time, resulted in loss to department.

Loss occurred due to weak internal and administrative controls, which resulted in poor performance in respect of up gradation of school and utilization of funds.

The irregularity was pointed out in July 2018, management stated that the provincial government has allocated Rs 22.745 million for the procurement of furniture whereas released only Rs 8.120 million which was drawn and paid through cross cheques and the balance was locked. While replying the management admitted the irregularity.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and action against the persons at fault under intimation to audit.

**AIR Para No. 04 AC-IV(2017-18)**

#### **1.2.3.14 Non-supply of medicines - Rs 3.666 million**

According to clause 17 of the standard contract agreement the supply of the ordered goods under this agreement shall be completed by the Supplier within thirty (30) days after the receipt of supply orders from the Purchasing Entity.

DHO Abbottabad drew Rs 3,666,583 during financial year 2017-18 under various DDO codes for the procurement of Medicines and issued supply orders for supply of medicines whereas the same were not supplied till date of audit.

Due to non-supply of medicines in time the management unable to provide the health facilities/benefits to the public for which such a huge amount was spent. Beside this chances of miss-appropriation cannot be avoided. Detail is given at [annexure-09](#).

Non-supply of medicines occurred due to weak financial and administrative controls, resulting in deprival of the community of the basic facility.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the persons at fault besides ensuring supply of all of the medicines under intimation to audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.2.3.15 Non-recovery of salary paid for absent period—Rs 1.697 million**

Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.



DEO (M) Abbottabad, imposed major and minor penalties against various teachers along with recoveries worth Rs 1,697,132 due to their willful absence from duty. Whereas, no recovery was effected till date of audit. Furthermore, due to non-availability of service books the penalty of reversion to lower grade remained unverified. Detail is as under:

S. No	Name of teacher	Designation	Nature of penalty	Recovery
1	Muhammad Suleman	PSHT	Reduction to lower post ie. SPST	0
2	Umer Hayat	PST	Withholding of annual increment for 2 years and 19 days salary approximately.	33,713
3	Sajjad Ahmad	SPST	Withholding of promotion for a period of 3 years and reduction to lower post PST whereas, Rs50930 has been recovered	0
4	Maqsood Ahmed	PST	Withholding of promotion for a period of 3 years	300,438
5	Gul Faraz	PST	Minor penalty imposed due to unlawful drawl of salary during absent period.	527,647
6	Aurang Zaib	PST	Minor penalty imposed due to unlawful drawl of salary during absent period.	535,334
7	Haq Nawaz	PSHT	Reduction to lower post SPST	300,000
<b>Total</b>				<b>1,697,132</b>

Non-recovery occurred due to weak internal and administrative controls, which resulted in loss to Government.

The irregularity was pointed out in July 2018, management stated that detail reply will be submitted within 7 days after consulting records and concerned officers/officials. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery under intimation to audit and production of service books to verify the demotion of officials.

**1.2.3.16 Non-imposition and recovery of penalty for late supply of medicines/equipments–Rs 1.486 million**

According to clause 17 of contract agreement the supply of the ordered goods under this agreement shall be completed by the Supplier within thirty (30) days,

- i. Upon delay in supply from thirty-one to forty-five (31 to 45) days, a lump sum penalty amounting to three per cent (03%) of the total amount of the supply order.
- ii. Upon delay in supply from forty-six days up to sixty (46 to 60) days, a lump sum total penalty amounting to seven per cent (07%) of the total amount of the supply order, penalty from the total pre-tax payable billed amount by the Purchasing Entity, irrespective of the number of items supplied late.

District Health Officer Abbottabad did not impose and recover penalty for delay in supply of medicines and equipment amounting to Rs563,835 and Rs921,695 respectively from various suppliers during financial year 2017-18. Detail is given at [annexure-10](#).

Non-imposition and recovery of penalty occurred due to weak internal control system, resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and recovery of penalty besides ensuring supply of all of the medicines and equipment.

**AIR Para No. 04 AC-IV(2017-18)**

**1.2.3.17 Non-deduction of HRA and Conveyance Allowance –Rs 2.039 million**

According to S/No. 2(iv) of the Accountant General of KP letter No. Conveyance/HR-1.AB/CIC/2013 dated 04.08.2011 Conveyance Allowance was not allowed to officers/officials who resided in residential accommodation situated within their work premises.

Finance Department says vide its Letter No. SO(ESTT/FD/2-14/2017/Misc dated 04.07.2018 that it has been noticed with great concern that Government officials residing in the Government accommodations are not deducting 5% repair and maintenance charges while number of employees are also receiving HRA. It is imperative to ensure stoppage of HRA and deduction of 5% repair and maintenance charges from the officials allotted Government residential accommodation.

District Health Officer Abbottabad did not deduct HRA and Conveyance Allowance worth Rs 2,039,352 during financial year 2017-18 as per detail attached. The officers/officials were provided Government residential accommodations inside the premises of their respective health facility to ensure their 24 hours presence at the place of duty. Detail is given at [annexure-11](#).

The irregularity occurred due to weak financial and administrative control resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detailed reply would be furnished within fifteen days however no reply was furnished till finalizations of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault and recovery of the under observation amount besides working out and effecting recovery in previous years if any.

**AIR Para No. 17 AC-IV(2017-18)**

**1.2.3.18 Unjustified payment of HPA – Rs 1.248 million**

According to Notification No. FD(SOSR-II)8-08/16 dated Peshawar the 06/02/2017 of Finance Department Government of KP, Health professional Allowance will not be admissible to employees posted /deputed outside the Health department.

District Health Officer Abbottabad allowed Health Professional Allowance during 2017-18 @ Rs 52,000 per month to MOs who were posted outside the Health Department, in violation of above mentioned criteria resulted in overpayment/loss of Rs 1,248,000. detail is as under:

S #	Name	Designation	Presently working at	Original Place of Duty	HPA /month	total
1	Dr. Fawad Gul	MO	Licensing Authority	RHC Ayubia	52,000	624,000
2	Dr. Shaheen Mehtab	SMO	Public Health School Atd.	RHC Nathiagali	52,000	624,000
<b>Total</b>					<b>104,000</b>	<b>1,248,000</b>

The irregularity occurred due to weak financial and administrative control, resulted in loss to Government.

The irregularity was pointed out in August 2018, management stated that detailed reply would be furnished within fifteen days. However no reply was furnished till finalizations of this report.

The irregularity was pointed out in August 2018, management stated that detail reply will be submitted within fifteen days. However, no progress was reported till finalization of this AP.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault and recovery of the under observation amount besides working out and effecting recovery in previous years if any.

**AIR Para No. 19 AC-IV(2017-18)**

**1.2.3.19 Wasteful expenditure – Rs19.832 million**

According to S/No. 29 of annexure 13.8, final report of Minimum Health Services Delivery Package (MHSDP) for Secondary Care Hospitals, X-ray plants 500 MA was approved for DHQ level hospitals.

Furthermore, DG Health services KP letter No. 8110-60/Proc:Cell on 21.07.2017 provides that before issuance of supply orders of the required items the offices shall ensure, availability of human resources, infrastructure and electricity and there is no dumping of the said equipment.

DHO Abbottabad purchased X-ray plants 500 MA worth Rs 5,967,000 under DDO Code AD-5169 (integrated health project) during financial year 2017-18. It was observed that the said plant was approved for category A, B and C hospitals not for category D or lower health facilities. Furthermore, the X-ray plants was issued to Police Hospital (a Civil Hospital) working under administrative control of DHO office which was situated in high security zone, not easily accessible to general public. Besides this, being a low level health facility having no qualified personnel and infrastructure for proper utilization of such a high tech and expensive equipment, the expenditure is held wasteful.

Similarly, the local office also purchased 59 “24-hours BP monitoring machine” worth Rs13,865,000 out of which 40 for BHUs, 4 for RHCs and 15 for 2 category D hospitals which is unjustified as these health facilities do not have any human resources, infrastructure, electricity and cardiac or ICU unit.

Furthermore, it was worth mentioning that “24-hours BP monitoring machine” purchased by MS DHQ Abbottabad from M/S Noor Enterprises rejected with remarks that “ the inspection committee of this hospital (end users) rejected the monitor being undermined equipment and not fulfilling the hospital’s requirements.

Irregularity occurred due to weak internal and administrative controls, which resulted in loss to Government and wasteful expenditure.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends action against the persons at fault and inquiry by the competent forum to probe into the matter and suggest for better utilization instead of wastage of public funds.

**AIR Para No. 08 AC-IV(2017-18)**

**1.2.3.20 Doubtful/unverified expenditure on procurement of medical equipment– Rs27.417 million**

According to Letter No.2039-42/Proc: Cell dated 28.6.2018 of DG Health Services procurement cell KP, while approving expenditure of Rs 12,491,884 and Rs 14,924,950 for the purchase of leftover equipment directed for immediate

placement of supply orders to the approved suppliers on the approved Rates of selection and rate contracting for the year 2017-18 well before 30<sup>th</sup> June 2018.

DHO Abbottabad, issued supply orders for supply of medical equipments worth Rs 2, 7416, 834 on 29.06.2018 under MHSDP after approval by procurement cell of Director General Health Service KP on 28.06.2018. whereas, record such as allocation, releases, either released through cross cheque or otherwise, payment made or not, tender process, agreements, purchase/ inspection committee and its report, performance guaranty and stock register was not available to ensure whether the supply was completed , penalty imposed for late supply if any and taxes deducted in this regard. Detail is given at [annexure-12](#).

Irregularity occurred due to weak financial and administrative control, resulted doubtful expenditure.

The irregularity was pointed out in August 2018, management stated that detail reply would be furnished within fifteen days. However, no reply was furnished till finalization of this report.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests an inquiry by the competent forum into the actual quantities required to be supplied besides fixing responsibilities, recovery of performance guaranty, penalty and taxes if any.

**AIR Para No. 02 AC-IV(2017-18)**

#### **1.2.3.21 Unjustified allocation of Rs 2.400 million**

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.

DEO F Abbottabad allocated/transferred Rs 4,800,000 to GGPS Havelian station during 2017-18 for the construction of three additional class rooms inside the school. Detail is as under:

S/No.	Date	Description	Amount
1	17.7.17	Transfer from DEO	800,000
2	7.2.18	Transfer from GGPS Phalian lora	800,000
3	26.2.18	Transfer from GGPS Bagla puttan boi	800,000
4	4.6.18	Transfer from DEO	2,400,000
<b>Total</b>			<b>4,800,000</b>

During visit of the school it was observed that only Rs 250,000 has been spent on the excavation of foundation of three rooms till date of audit and the balance remained blocked besides blockage of Rs 22,500 provided of ECCE rooms which needed revival by the finance department for the next financial year.

The transfer/allocation of Rs 2,400,000 in June 2018 is held unjustified as the previous three rooms were still in the excavation of foundation stage and no more space was available besides play and assembly ground.

On the other hand during visit of GGHS Dairy Maira it was observed that the roof of old building was leaking and create problems for students as well as the staff during rain fall whereas the boundary wall was broken in different section and was unable prevent irrelevant from coming inside. Furthermore, 2 kanal land was acquired for up gradation of GGMS to GGHS whereas the new building was constructed on the old land and the newly acquired land was left vulnerable to illegal encroachments as neither any boundary wall was constructed nor the land was mutated in the name of Government to safeguard the public assets which may create problem and result in losses in future.



Non-allocation of funds for special repair of the school and boundary wall, in contrast of unjustified allocation to the GGPS Havelian station, is held irregular and needed clarification/regularization.

Irregularity occurred due to weak financial and administrative control, resulted in unjustified allocation.

The irregularity was pointed out in July 2018, management stated that detailed reply would be furnished after consulting the record as well as the dealing hands.

Request for convening of DAC meeting was made in August 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends disciplinary action against the persons at fault besides recovery of Rs 2,400,000 from GGPS Havelian station and deposit in to government treasury and making arrangement for special repair of roof as well as the boundary wall of GGHS Dairy Maira.

**AIR Para No. 16 AC-IV(2017-18)**

**1.2.3.22 Wastage of Government money- Rs 4.653 million.**

Para 23 of GFR Vol. I requires that every officer should realize fully that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his own part or any other person subordinate to him.

District Officer Social Welfare, Abbottabad allowed payment of Rs. 4.653 million to forty six (46) CCBs up to the year 2017-18 without paying the final bill as detailed below:

S #	Particulars	No of Schemes	Estimated /Approved	Amount Released	Exp. Incurred	Balance
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			Cost			
1.	Amount released but no expenditure incurred.	14	3.312	3.312	0	3.312
2.	Expenditure incurred but schemes not completed	26	7.052	7.052	2.351	4.701
3.	Incomplete schemes due to less release.	20	4.593	2.301	2.302	2.212
<b>Total:</b>			<b>14.957</b>	<b>12.665</b>	<b>4.653</b>	

Audit is of the view that fate regarding physical execution of work at site is still uncertain as nothing was available on record of the local office. Moreover an amount of Rs. 3.312 million was released but no expenditure was shown incurred which is just the wastage and blockage of government money.

Audit is of the view that payment of first and second installment without final payment was just the wastage of government money which occurred due to weak internal and financial controls.

The irregularity was pointed out in October 2018, management stated that the matter has been taken up with the Finance Department to release the required amount to complete the pending projects of CCBs. Finance Department has yet not issued any instructions nor any additional amounts released for onward payment to the concerned CCBs to complete the projects. Reply was not cogent as no progress regarding completion or otherwise was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends justification of the matter and taking appropriate action under intimation to audit.

**AIR Para No. 01 AC-IV(2017-18)**

**1.2.3.23 Unverified expenditure of -Rs 2.066 million.**

Para 23 of GFR Vol. I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer.

District Sports Officer, Abbottabad allowed payment of Rs.2,065,830 for various sports activities during the year 2015-18 (as per detail attached). It was observed that there was no supporting documents regarding detail of physical execution of these events were kept and obtained by local office from the concerned organizers. Detail is given at [annexure-13](#).

Audit is of the view payment without any proper supporting document remain unverified which occurred due to weak internal and financial controls.

The irregularity was pointed out October 2018, management stated that during record copies of handing over to a person on demand as per Right to Information law, the record was misplaced at the time of audit. The same will be shown to next audit. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and production of record besides taking action against the person(s) at fault.

**AIR Para No. 02 AC-IV(2017-18)**

## **TMA<sub>s</sub> ABBOTTABAD/HAVELIAN**

### **1.3 TMAs Abbottabad/Havelian**

#### **1.3.1 Irregularity/Non-compliance**

##### **1.3.1.1 Irregular expenditure on works without Technical Sanction- Rs 294.574 million.**

As per Govt. of KPK Local Govt. Election & Rural Development Department Local Council Board letter No. AO(p)General/LCB/1-6/2017 (Vol. II) dated 5 March 2018 stated that all TMOs and Superintendent Engineers are directed to Submit Cross Cheque 1 % in the name of Secretary Local Council Board for those development Schemes which are not covered under the TS Power of concerned Engineer under TMAs.

TMA Abbottabad tender 15 schemes of Uplift & Beautification of Divisional Head Quarter in KPK for cost of Rs375.459 Million up to financial year 2017-18. The payment of Rs294.574 million was released to concerned contractors. The Technical Sanction of these projects was not available.

Irregular expenditures occurred due to weak internal control.

The Irregularity was pointed in November, 2018. Management stated that detail reply will be furnished after consulting record. Reply was not convincing however no specific reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends verification and justification for non approval of Technical sanction.

**AIR Para No. 20 AC-IV(2017-18)**

##### **1.3.1.2 Non-compliance with Local Govt. Act 2013, Rules of Business 2015 & Budget Rules 2016.**

According to section 37(4) of LGA 2013, every Nazim, District Council and Tehsil Council shall appoint an Internal Auditor

According to section 39 of LGA 2013, every Nazim shall, once in every year on a date fixed by him, take physical stock of movable and immovable properties

According to clause 1 (e) of section 23 of LGA 2013, Nazim will prepare and present report on the performance of Municipal Administration in Tehsil council at least twice a year. According to schedule-I of Rules of Business 2015, Finance section shall prepare financial statements.

According to section (4) of Budget Rule 2016, the TO (Finance) shall develop fiscal forecasts for 3 years.{See Rule 3 (2)}As per instructions / requirements laid down in Schedule 1 of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015 the Finance Office shall “prepare financial statement and present them for internal and external audit”.

Record of Tehsil Municipal Officer, Havelian for the financial year 2017-18 revealed non-compliance of the Act and rules as per detail given below:

1. Fiscal forecast of 03 years not prepared as required under Budget Rules 2016.
2. Internal Auditor has not been appointed.
3. The annual stock verification, report of moveable, immoveable property/stock has not been prepared for submission to local council.
4. Performance report has not been prepared.

Audit observed that non-compliance of rules occurred due to weak internal management.

The irregularity was pointed out in November 2018, management stated that the requisite reports would be provided late on. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 01 AC-IV(2017-18)**

### **1.3.1.3 Irregular award of work on defective bid - Rs.1.104 million**

Para 23 of GFR Vol.-I states that every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Tehsil Municipal Officer, Havelian awarded the works Const. of Road Sambwala Majohan U/c Majohan to M/s Asif Suleman for bid cost of 1.104 million during the year 2017-18. The bid was invited on item rates basis for seven (07) items and successful bidder quoted rates for only two (02) items i.e. cutting & PCC 1:2:4 coping. Thus defective bid was accepted and work awarded whereas other contractors who quoted rates for all items were ignored which clearly shows that undue favor was extended in award of work.

Award of work against defective bid was compromise on transparency which occurred due to weak administrative and financial controls.

The irregularity was pointed out in November 2018, management stated that the contractors were not restricted to fill all the rates. In this scheme different contractors have submitted their BOQ by filling the rates of their choice. The successful bidder quoted and was paid only those rates which he offered in his BOQ which was also lowest and reasonable. He was paid only those items which he quoted and the same were recorded in the MB also. Reply is not tenable because contractors were required to provide rates for all items of BOQ. The contract was awarded to the contractor who quoted rates for only two items, whereas the bid of the contractors who quoted rates of all items was ignored thus defective bid was accepted.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against responsible under intimation to audit.

**AIR Para No. 12 AC-IV(2017-18)**

**1.3.1.4 Irregular execution of works without Technical Sanction– Rs. 44.201 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 Havelian executed various developmental works amounting Rs. 44,201,000 under different developmental grants like ADP, CMD and PFC etc during the year 2017-18 as detailed below:-

S. No	Name of scheme	Estimated Cost	Remarks
1.	Pavement Road Sajawal	1,400,000	Technical Sanction not obtained
2.	PCC Road Mujath U/C Banda Attai	3,015,000	
3.	PCC Mallah Wazeeran Road	2,500,000	
4.	BTR Road from Saeed Tanoli House	4,421,000	-DO-
5.	PCC Road from Railway Track	5,000,000	-DO-
6.	BRT Road from Town Hall to High School	9,200,000	-DO-
7.	BTR Road from Batala to Abbas Bridge	2,650,000	
8.	BTR from main GT Road to Committee ground	7,015,000	Technical Sanction not obtained
9.	PCC Black topping Rajoiya	9,000,000	



	<b>Total:</b>	<b>44,201,000</b>	
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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.

The irregularity was pointed out in November 2018, management stated that all the schemes have been technically sanctioned. Reply was not cogent as no documentary evidence was available in support.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action against person(s) at fault.

**AIR Para No. 13 AC-IV(2017-18)**

## **1.3.2 Internal Control Weaknesses**

### **1.3.2.1 Non-recovery of rent of shops and cabins Rs 53.839 million**

According to Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMA Abbottabad did not recover a huge amount of outstanding arrears of Rs 53,838,545 on account of rent of shop, cabins and other properties during 2017-18 whereas no serious efforts were taken to effect recovery. Detail is given at annexure-14.

Non-recovery of rent occurred due to weak financial management, resulted in loss to Government.

The Irregularity was pointed in November, 2018. Management stated that detail reply will be furnished after consulting record. Reply was not convincing however no specific reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests provision of evidence in support of the reply, immediate recovery of outstanding rent and strict disciplinary action against the persons at fault under intimation to audit.

**AIR Para No. 04 AC-IV(2017-18)**

### **1.3.2.2 Non recovery of premium of Rs 6.942 million**

According to Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMA Abbottabad allotted different shops and flats at Tayab Ordagan Plaza Abbottabad to various tenants on lease basis while the lessee did not deposited the required amount of premium as detail below.

S. No	Shop/Flat	Plaza	Allottee	Amount outstanding
1.	Flat No.27	Tayab Ordagan Plaza	Tanveer Hussain	810,000
2	Shop No.21	Tayab Ordagan Plaza	Daniyal Khan	2,632,000
3	ShopNo.01	Tayab Ordagan Plaza	Ghulam Murtaza	3,500,000
<b>Total</b>				<b>6,942,000</b>

Audit held that the management did not fulfill the model Terms and Conditions as mentioned above in respect of the auction proceedings and failed to fetch competitive bids and opted for departmental collection putting the Council in losses.

The Irregularity was pointed in November, 2018. Management stated that detail reply will be furnished after consulting record. Reply was not convincing however no specific reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing responsibilities besides recovery from the persons at fault.

**AIR Para No.07 AC-IV(2017-18)**

**1.3.2.3 Non- recovery of penalty on late completion of schemes- Rs 1.215 million**

Clause-2 of the conditions of the Contract Agreement clearly provides that the contractor has to pay compensation @ 1 per cent per day or maximum 10% of the estimated cost for the delay in completion of work.

TMO Abbottabad paid for the execution of developmental schemes which were not completed in stipulated period of time, nor penalty @ 10% of Rs 1,215,000 for late completion was imposed. Detail is given at [annexure-15](#).

The irregularity occurred due to lack of administrative control which resulted in loss to Government.

The Irregularity was pointed in November, 2018. Management stated that detail reply will be furnished after consulting record. Reply was not convincing however no specific reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests imposition and recovery of penalty besides fixing responsibilities.

**AIR Para No. 10 AC-IV(2017-18)**

**1.3. 2.4 Non Recovery of advances Rs. 1.353 million.**

As per Para 250 of GFR, it is not permissible to sanction a loan or advance to a government servant which involves a breach of any of the basic principles laid down in Para 10.

TMA Office Abbottabad provided advances to their employees during last financial years as per detail below.

S No.	Year	Name of payee	Designation	Advance	Balance
1	2016	Maqsood ur Rehman	ASI	30000	27000
2	2016	Maqsood ur Rehman	ASI	30000	27000
3	2016	Asghar Khan N/S	Plumber	20000	16000
4	2016	Waheed	Driver	10000	8000
5	2016	Faiz Khan	Driver	7000	5000
6	2017	Shabir Khan	Store Keeper	30000	29000

7	2018	Tanveer Ahmed	Tax Supdt:	1000000	980000
<b>Total</b>					<b>1353000</b>

Audit is of the view that a long period of time has been lapsed but the said advances were not adjusted by management

The non recovery of advances occurred due to weak financial management.

The Irregularity was pointed in November, 2018. Management stated that detail reply will be furnished after consulting record. Reply was not convincing however no specific reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that responsibility may be fixed on a person at fault and early recovery of advances and crediting to TMA accounts.

**AIR Para No. 16 AC-IV(2017-18)**

#### **1.3.2.5 Wasteful expenditure of Rs. 6.476 million**

Para 23 of the General Financial Rules Volume I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMA Abbottabad paid an amount of Rs. 6,475,695 for execution developmental works out of PFC fund 2015-16 while the scheme were left incomplete by the contractors and the expenditures remain wasteful. Detail is given at [annexure-16](#).

Incurrence of expenditures for incomplete schemes occurred due weak internal control.

The Irregularity was pointed in November, 2018. Management stated that detail reply will be furnished after consulting record. Reply was not convincing however no specific reply was furnished.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery and fixing responsibility at person at fault.

**AIR Para No. 11 AC-IV(2017-18)**

**1.3.2.6 Loss to Government due to less recovery of revenue contracts–  
Rs 4.575 million**

According to clause 2 of model terms and conditions issued by Government of Khyber Pakhtunkhwa LG&RDD Local Council Board notification No. AO-II/LCB/6-11/2013 dated 02-05-2018, the contract should be awarded on 20% increase over the last year approved bid or more reasonable bid.

Tehsil Municipal Officer TMA Havelian collected less revenue on account of various contracts executed during financial year 2017-18 in comparison of previous year's revenue as detailed under:

S. No.	Name of contract	Actual Recovery for 2016-17	20% increase over last year	Revenue estimates for 2017-18	Actual recovery	Loss in Rs.
1.	Cattle Havelian Fair	16,600,000	3,320,000	19,920,000	17,600,000	2,320,000
2.	Cattle Sajikot Fair	266,760	53,352	320,112	240,860	79,252
3.	Sign Board	910,000	182,000	1,092,000	922,032	169,968
4.	Latrine Fee	362,000	72,400	434,400	273,900	160,500
5.	License Fee	350,400	70,080	420,480	227,950	192,530
6.	Water Rate	4,855,750	971,150	5,826,900	4,873,000	953,900
7.	General Bus Stand	3,170,000	634,000	3,804,000	3,127,240	676,760
8.	Slaughter House	147,960	29,592	177,552	155,140	22,412
<b>Total</b>						<b>4,575,322</b>

Less receipt of revenue targets occurred due to weak administrative control which resulted in loss of Rs.4,575,322 to Government.

The irregularity was pointed out in November 2018, management stated that most of the contracts were collected departmentally as a result the difference of recovery occurred. However, efforts would be made to maximize the recovery in future. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail level inquiry into the matter for investigation and recovery under intimation to audit.

**AIR Para No. 03 AC-IV(2017-18)**

**1.3.2.7 Non recovery of outstanding water user charges- Rs. 3.642 million.**

Para 26 of GFR Vol. I require that it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Tehsil Municipal Officer TMA Havelian failed to recover water rates amounting to Rs. 3,642,140 from the different areas of Tehsil Havelian during the year 2017-18 as detailed below:-

<b>S. No</b>	<b>Area / Mohallah</b>	<b>Amount in Rs.</b>
1.	Ward No. 01	503,850
2.	Ward No. 02	452,600
3.	Ward No. 03	306,450
4.	Ward No. 04	184,800
5.	Ward No. 05	578,550
6.	Ward No. 06	1,356,940
7.	Ward No. 07	258,950
<b>Total:</b>		<b>3,642,140</b>

Audit observed that government dues remained outstanding due to weak management control and non-recovery of government dues resulted in loss to public exchequer.

The irregularity was pointed out in November 2018, management stated that the recovery of water rate was made departmentally in 2017-18 and recovery of Rs.4,873,000 has been made by our staff. The outstanding amount of water rate would be recovered in 2018-19. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation to determine responsibility and expedited recovery.

**AIR Para No. 04 AC-IV(2017-18)**

**1.3.2.8 Non-recovery of rent of shops –Rs. 1.772 million**

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

According to Section 40 (2) of LGA, 2013 states that immovable properties of local government shall not be sold or permanently alienated:

Tehsil Municipal Officer, Havelian failed to recover long outstanding rent of different shops situated in the municipality amounting to Rs. 1,771,624 during the year 2017-18 as per detail given below:-

S. No	Particulars / Location	Demand 2017-18	Recovery	Balance up to June 2018
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1.	Main Bazar-I / 8 Shops	195,766	24,962	170,804
2.	Main Bazar-II / 11 Shops	276,083	30,772	245,311
3.	Beaf Market / 41 Shops	1,640,818	285,309	1,355,509
<b>Total</b>				<b>1,771,624</b>

Audit observed that non-recovery of rent occurred due to non-compliance of rules and weak administrative control.

The irregularity was pointed out in November 2018, management stated that due to increase in the rent of shops the tenants went into court. As a result the court has given stay order against TMA. However the recovery would be made after decision. No progress regarding vacation of stay order was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 08 AC-IV(2017-18)**

**1.3.2.9 Loss due to non-recovery outstanding due of revenue contracts– Rs.3.091 million**

Para 23 of GFR Vol.-I states that every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Tehsil Municipal Officer Havelian failed to recover long outstanding due from the defaulter on account of various contracts executed in the previous years during 2017-18. Detailed is given as under:

S. No	Name of contract	Contractor	Outstanding since	Outstanding amount Rs.
1.	License Fee	Aman Ullah Khan	2009-10	3,500

2.	Map Fee	-DO-	2009-10	2,275
3.	General Bus Stand	Sabir Khan	2009-10	10,300
4.	Water Rate	Wali Muhammad	2010-11	207,000
5.	Water Rate	Sardar Umer	2011-12	1,072,310
6.	Water Rate	Shakeel Ur Rehman	2010-11	388,476
7.	Latrine Fee	Usman	2010-11	36,642
8.	Cattle Fair	Munawar Khan	2012-13	47600
9.	General Bus Stand	Mushtaq	2013-14	1,087,000
10.	Property Tax 2%	Ahmed Khan Niazi	2013-14	236,000
<b>Total</b>				<b>3,091,103</b>

Non recovery of outstanding dues from the defaulter contractors occurred due to weak administrative control which resulted in loss of Rs.3,091,103 to Government.

The irregularity was pointed out in November 2018, management stated that efforts are being made for recovery of outstanding amount and progress would be shown audit. Notices would also be served to the defaulter contractors. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends detail level investigation and recovery under intimation to audit.

**AIR Para No. 11 AC-IV(2017-18)**

**1.3.2.10 \Non-imposition of penalty for delay in completion of works – Rs 2.805 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%.

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.

Tehsil Municipal Officer Havelian awarded contracts of various developmental schemes with estimated cost of Rs 28,050,000 during 2017-18. The schemes were not completed in stipulated period and even till the dates of audit i.e November 2018, however penalty @ 10% amounting to Rs2.805 million was not imposed/recovered. Detail is given at [annexure-17](#).

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

The irregularity was pointed out in November 2018, management stated that the penalty would be deducted at the time of completion of schemes. No progress was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 16 AC-IV(2017-18)**

**1.3.2.11 Non-utilization of Government funds –Rs.9.510 million**

According to District Government KPK Rules of Business 2015, Second Schedule Section-1(d)(i) 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 Officer TMA Havelian failed to utilize developmental funds amounting Rs. 9.510 million during the year 2017-18 as per detail given below:

S #	Particulars	Allocation	Utilization	Balance
1	PFC 30% (Discretion Sector)	5,000,000	900,000	4,100,000
2	PFC 30% (Municipal Services)	250000	0	250000
3	PFC 30% (DWSS)	10,300,000	5,140,228	5,159,772
<b>Total</b>		<b>15,550,000</b>	<b>6,040,228</b>	<b>9,509,772</b>

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. 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.

The irregularity was pointed out in November 2018, management stated that the schemes of above mentioned funds are in tender process. No progress towards utilization was shown till finalization of this report.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC 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 Para No. 17 AC-IV(2017-18)**

**1.3.2.12 Overpayment on account of carpeting of road without base work -Rs.1.740 million.**

Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically.

Tehsil Municipal Officer TMA Havelian awarded the work “PCC Black Topping of Rajoya Road” to M/s Aurangzeb & Sons at an estimated cost of Rs. 9.00 million during the year 2017-18. Detail is given as under:

S. No	Items of work	Area of work meters	Excess area beyond WBM	Excess Qty	Rate Rs	Excess payment @ 13 % below
1	Prime Coat	2,557.6	48.66 meters	48.66x12 = 559.92 m	113.4	55,241
2	Asphalt	2,557.6	-do-	48.66x12 x.18 = 105.12 m3	18,419.5	1,684,314
<b>Total</b>						<b>1,739,555</b>

Scrutiny of record revealed that prime coat & asphalt was paid for area where no water bound macadam was executed/ laid. This resulted in overpayment of Rs. 1,739,555 on account of Prime Coat and Asphalt beyond area where no base work was executed/ done.

Overpayment occurred due to weak internal control which resulted in loss to government.

The irregularity was pointed out in November 2018, management stated that the base work already exists at site, we made asphalt course to avoid the extra expenditure. Reply was not plausible as measurement did not show exact place/running distance to ascertain the already laid base. Moreover no documentary evidence was produced.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests investigation and recovery of overpayment besides action against the person(s) at fault.

**AIR Para No. 19 AC-IV(2017-18)**

**AD LGE&RDD AND VCs/NCs  
ABBOTTABAD**

## **1.4 AD LGE&RDD and VCs/NCs Abbottabad**

### **1.4.1 Irregularity/Non-compliance**

#### **1.4.1.1 Irregular expenditure on account of developmental schemes – Rs 41.225 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.

Nazim village councils under administrative control of Assistant Director Local Government Abbottabad paid Rs41,225,059 to various contractors on account of execution of developmental schemes during 2017-18. Material tests of not a single scheme were carried out in violation of the above instructions. Assistant Engineer recommended payments without material test and site visits. Pictures available in the schemes files shows substandard execution of PCC work at site, however no action was taken. Detail is given at [annexure-18](#).

Substandard execution without material tests occurred due to non compliance of Government instructions which resulted in wastage of public money.

The irregularity was pointed out in December 2018, management stated that instructions of the audit were noted for future compliance. The reply is not tenable as testing of material was ordered by Chief Engineer in 2016, however compliance was not made.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.



Audit recommends investigation for fixing responsibility and disciplinary action under intimation to audit.

**AIR Para No. 20 AC-IV(2017-18)**

**1.4.1.2 Loss to Government due to unauthorized retention of funds into current account – Rs 57.966 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Management of village councils under the administrative control of Assistant Director Local Governments Abbottabad retained Rs 57,965,543 into current account during 2017-18 in violation of Government instructions. Detail is given at [annexure-19](#).

Irregularity occurred due to violation of Government orders which resulted in loss to Government.

The irregularity was pointed out in December 2018, management stated that accounts would be converted and progress would be intimated to audit. The reply is not tenable as retention of funds in current accounts resulted in loss of profit.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends immediate conversion of current account into Profit & Loss Sharing account.

**AIR Para No. 05 AC-IV(2017-18)**

**1.4.1.3 Irregular expenditure on account of purchase of vehicles – Rs 9.573 million**

According to NOC for purchase of vehicles in Local Government departments issued vide Government of Khyber Pakhtunkhwa LGE&RD Department letter No SO (C&D)LG/Purchase of vehicle/2017 dated 06-10-2017:

- (a) The existing vehicle shall be surrendered for auction and sale proceed shall be deposited into Government treasury.
- (b) The proposed purchase shall be made out of own resources of respective local government and only those TMAs were allowed to purchase new vehicles for Tehsil Nazim and TMO whose budget is surplus.
- (c) NOC is subject to relaxation of ban imposed by Finance Department Khyber Pakhtunkhwa.

Secretary District Council Abbottabad incurred expenditure of Rs 9,573,000 on purchase of vehicles during 2017-18 without obtaining NOC from Finance Department. Moreover, Rs were paid to Toyota Motors for supply of pickup, however the vehicle was not received.

Irregularity occurred due to non compliance.

The irregularity was pointed out in December 2018, management stated that purchase was sanctioned by Secretary Local Govt. & Rural Dev Department KP. Payment was made through cross cheque after obtaining sanction from Deputy Commissioner Abbottabad. The reply is not tenable as ban on purchase of vehicle was not relaxed from Finance Department.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action besides relaxation of ban.

**AIR Para No. 16 AC-IV(2017-18)**

- 1.4.1.4**
- i. Irregular payment on account of pressure pumps– Rs 1.225 million**
  - ii. & Non deduction of Sales Tax – Rs 232,750**

According to MRS 2016 issued vide Government of Khyber Pakhtunkhwa Finance Department notification No, proper rate analysis should be carried out of items not provided in the MRS 2016.

Nazim village councils under the administrative control of Assistant Director Abbottabad paid Rs 1,225,000 on account of supply of pressure pumps to various contractors during 2017-18. Payment was made @ Rs 25,000 each as Non Schedule Item of work, however rate analysis was not made. Moreover, schemes were approved as installation of hand pumps whereas payment was made for pressure pump. Moreover, sales tax @ 19% amounting to Rs 232,750 was not deducted. Detail is given at [annexure-20](#).

Irregular payment without rate analysis and non deduction of sales tax occurred due to non compliance, which resulted in loss to Government.

The irregularity was pointed out in December 2018, management stated that rate analysis would be provided to audit. Purchase was made by contractors themselves from sales tax registered firms, therefore sales tax was not deducted. The reply is not tenable as rate analyses were not available on record. Moreover, sales tax invoices were also not produced.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action besides proper rate analysis of non schedule item and recovery of sales tax.

**AIR Para No. 12 AC-IV(2017-18)**

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Non imposition of penalty for delay in completion of work – Rs 3.178 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%.

Nazim Village Councils under the administrative control of Assistant Director Local Government awarded contracts of various developmental schemes worth Rs 31,784,000 to contractors during 2015-18. The contractors could not complete awarded works in stipulated period of time. Execution of work on various developmental schemes could not be started even till the dates of audit, however neither contracts were cancelled and nor penalty @ 10% amounting to Rs3,178,400 was recovered. Detail is given at [annexure-21](#).

Non recovery of penalty occurred due to non compliance which resulted in loss to Government.

The irregularity was pointed out in December 2018, management stated that time extension would be accorded and penalty, if any, would be recovered. The reply is not tenable as the schemes have already been completed, however penalty was not recovered.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery.

**AIR Para No. 04 AC-IV(2017-18)**

**1.4.2.2 Non recovery of rent of shops and residential accommodation–  
Rs 8.761 million**

According to condition No 2 of agreement with tenants, monthly rent should be paid in advance up to 5<sup>th</sup> of each month. In case of failure, agreement will be cancelled and possession of shop/property will be taken by council.

Secretary District Council Abbottabad allotted residential accommodation and shops to various government officials and tenants during 2017-18, however rent amounting to Rs 8,760,788 was not recovered from the occupants. Detail is given at Annexure-22.

Non recovery of rent occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in December 2018, management stated that all dues have been recovered. The balance amount was being recovered on monthly basis. The reply is not tenable as according to demand & collection register, rent of various residential quarters and shops was outstanding against occupants and tenants, however no action was taken.

Request for convening of DAC meeting was made in December 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and disciplinary action besides recovery.

**AIR Para No. 17 AC-IV(2017-18)**

## **1.5 ABBOTTABAD/GALIYAT DEVELOPMENT AUTHORITY**

## **1.5.1 Irregularity/Non-compliance**

### **1.5.1.1 Irregular Investment in Bank of Khyber as Riba Free Certificates amounting to Rs 32.50 million**

All government departments, autonomous bodies, corporations and local Governments shall place their approved imprest/ working balance with any public or private banks/financial institute having minimum –A- rating transparent selection of higher rates offered, approved by the concerned board of directors/ governing body on the basis of competitive bids from at least three independent banks according to government of Pakistan Finance Division Islamabad letter No.F4 (1) 2002-BRII dated 2-7-2003 endorsed by Government o NWFP Finance Department letter No.2/3 funds/Loans (FD) 2003/Vol. VIII dated 21-10-2003.

During audit of GDA it was observed that the local office invested a huge of sum of surplus balance in bank of Khyber amounting to Rs.32,500,000 in shape of TDRs on low rate of profits without any competitive bid from at least three independent banks, the funds were invested without considering profit rate. The funds are laying since 2011 in BOK without any renewal of TDR. revised profit rates were not obtained from the bank concerned nor the riba free certificates were renewed.

The irregularity occurred due to weak financial and administrative control resulted in non-compliance and loss to Government.

The irregularity was pointed out in March 2015 management stated that an amount of Rs.32.50 Million was initially invested in BOK in shape of TDRs for 3 to 6 months @ 6.55% under Islamic Banking System. After some time GDA required the revised profit rates on the said deposits from BOK in January 2010 and the bank agreed to revise the profit rates from 6.55% to 9% P.A w.e.f. January 2010 and the profit is being paid to GDA on revised rates of 9% P.A. The authority sustained no loss.

DAC in its meeting held on 06.03.2018 directed for enquiry to be conducted and submit report within 30 days. However no progress reported till finalization of this report.

Audit suggests disciplinary actions against the persons at fault besides implementation of DAC decision, under intimation to audit.

**AIR Para No. 02 AC-IV(2017-18)**



## 1.5 Abbottabad/Galiyat Development Authority

### 1.5.2 Internal Control Weaknesses

#### 1.5.2.1 Non-recovery of non user charges -Rs.120.868 million.

According to the office order No. 055/MDA/35-37 dated 16-01-2014 issued by the Director Abbottabad Developmental Authority Non User Charges were required to be collected at the prescribed rates as under:

S #	Particulars	Rates after 31-01-2014
1	1 Kanal, 14 and 10 Marla	Rs. 800/ month
2	7, 5 and 3 Marla	Rs. 500/ month

Director of Abbottabad Development Authority Abbottabad failed to collect Non-user Charges at the prescribed rates total amounting to Rs 123,868,050 during the year 2015-16 as per detail given below:

S #	Particulars of Plots	Rate Per Month	Outstanding Charges (Rs)
1.	1 kanal	Rs. 800	26,009,600
2.	14 Marla	-do-	9,572,800
3.	10 Marla	-do-	28,052,000
4.	7 Marla	Rs.500	24,751,500
5.	5 Marla	-do-	22,639,500
6.	3 Marla	-do-	3,657,000
		Total Outstanding Rs.	114,682,400
		Balance due during 2015-16	9,126,000
		Grand Total:	123808,400
		Recovery during 2015-16	2,940,350
		<b>Total outstanding up to June, 2016</b>	<b>120,868,050</b>

Non recovery of non user charges occurred due to weak financial management which resulted in loss of Rs. 114.682 million.

The irregularity was pointed out in June 2017, management stated that 90% of the allottees belong to outside of Hazara Division and they have not started construction on their plots. Efforts have been made to encourage the allottees for start of construction but fruitful results have not been achieved so far. However efforts are underway to recover the dues from allottees. Reply was not satisfactory as a large amount of dues is still outstanding against allottees.

DAC in its meeting held on 07-03-2018, department stated that an amount of Rs. 6,380,200 has been made up to January 2018. The committee directed to affect complete recovery of outstanding dues. No progress was shown till finalization of this report.

Audit recommends expedited recovery of non-user charges from the concerned allottees and action against the person(s) at fault.

#### **Advance Para No. 134 (2015-16)**

#### **1.5.2.2 Continuous accumulation of losses -Rs. 3.142 million**

According to the page 705 of the PUDB rules it is the responsibility of the head of the departments of the Authority to:

1. Formulate and recommend policies to the Board for healthy urban development in the Province.
2. Prepare programme for Physical and Town Planning or urban areas in the Province.
3. Prepare physical development Plan for the Province.

Accounts records of Abbottabad Development Authority, Abbottabad reveals that the Authority has been operating its business on losses for the last so many years. The Authority initiated only one scheme containing 1613 plots at a total cost of Rs 146,326,721 since 1990 and thereafter, no any developmental activity was performed. Detail of income statement for the years upto 2015-16 is given below:

Financial Years	Total Income (Rs)	Total Expenditure (Rs)	Net Loss (Rs)
2015-16	6,813,486	7,306,703	493,217
2014-15	6,036,146	7,439,865	1,403,719
2013-14	7,014,273	8,258,127	1,243,850
		<b>Total:</b>	<b>3,140,786</b>

The Authority should initiate new projects which will not only strengthen it financially but proper housing will also be provided to the community.

The irregularity was pointed out in June 2017, management stated that the audit observation appreciated and will be implemented with little spirit. Reply was not cogent as no future plan for minimizing of losses was mentioned.

DAC in its meeting held on 07-03-2018 directed to improve the financial position. No progress was intimated till finalization of this report.

Audit recommends that the authority should make plan for future sustainability and conduct investigation for ill planning and should take remedial measures to minimize the losses.

**AP No. 131 (2015-16)**

### **1.5.2.3 Non-recovery of Possession Fee –Rs 4.871 million**

According to the office order No. 055/MDA/35-37 dated 16-01-2014 issued by the Director Abbottabad Developmental Authority Possession Fee is to be collected at the prescribed rates as under:

S No	Particular of Plots	Rates Rs.
1.	1 Kanal, 14 and 10 Marla	Rs. 5,000 per Plot
2.	7, 5 and 3 Marla	Rs. 3,000 per Plot

Director of Abbottabad Development Authority Abbottabad failed to collect Possession Fee at the prescribed rates from the allottees aggregating to Rs

6,171,000 during the year 2015-16. The local office was required to collect an amount of Rs.1,300,000 where as an amount of Rs. 4,871,000 remained outstanding till the date of audit i.e June, 2017. Detail is given below:

Particular of Plots	Rate (Rs)	No. of Plots outstanding	Amount Recoverable (Rs)	Amount Recovered (Rs)	Amount Outstanding (Rs)
1 Kanal, 14 & 10 Marla	5,000	690	3,450,000	1,300,000	4,871,000
7, 5 & 3 Marla	3,000	907	2,721,000		
<b>Total</b>			<b>6,171,000</b>	<b>1,300,000</b>	<b>4,871,000</b>

Audit observed that government dues remained outstanding due to weak management control. Non recovery of government dues resulted in loss to public exchequer.

The irregularity was pointed out in June 2017, management stated that only 349 allottees have took the physical possession despite individual notices and press information. Final notices are being issued to allottees for taking physical possession to construct houses. Reply was not satisfactory as authority could not generate revenue due to slow pace of construction of houses at site.

DAC in its meeting held on 07-03-2018 directed that Project Director to investigate the matter personally and give the factual report to the department within 25 days. No progress was intimated till finalization of this report.

Audit recommends immediate collection of long outstanding dues from the allottees and implementation of findings of investigation of Project Director.

**AP No. 139 (2015-16)**

#### **1.5.2.4 Non-recovery of Sui Gas charges –Rs 36.630 million**

According to the office order No. 055/MDA/35-37 dated 16-01-2014 issued by the Director Abbottabad Developmental Authority Sui Gas Charges

were required to be collected at Rs. 8,000 per Marla from Commercial and Rs. 6,000 per Marla from the residential plots.

Director Abbottabad Development Authority Abbottabad could not collect sui gas charges at the prescribed rates from 619 allottees aggregating to Rs. 3,630,000 during the year 2015-16. Detail is given below:

Particular of Plots	Rate / Marla(Rs)	No. of Plots	Recoverable (Rs)
1 Kanal (20 marlas)	6,000	122	1,464,000
14 Marla	6,000	42	3,528,000
10 Marla	6,000	102	6,120,000
7 Marla	6,000	172	7,224,000
5 Marla	6,000	155	4,650,000
3 Marla	6,000	26	468,000
<b>Total</b>		619	<b>36,630,000</b>

Audit observed that outstanding government dues remained outstanding due to weak financial management control which resulted in loss to public exchequer.

The irregularity was pointed out in June 2017, management stated that 90% of the allottees belong to outside of Hazara Division and they have not started construction on their plots. Efforts have been made and Rs. 22.248 million has been collected from allottees. Final notices for construction of houses and depositing of outstanding sui gas charges have been issued. Reply was not satisfactory as complete recovery of outstanding sui gas charges was not made.

DAC in its meeting held on 07-03-2018 directed to complete recovery of outstanding amount and verification of recovered amount. No progress was intimated till finalization of this report.

Audit recommends expedited recovery of long outstanding sui gas charges from the allottees and action against the person(s) at fault.

**Advance Para No. 132 (2015-16)**

**1.5.2.5 Blockage of Government money –Rs. 15.063 million**

According to letter No. 055-C/ADA/496-502 Dated: 13-06-2012, advance payment of Rs. 15.063 million is made to the SNGPL.

Director of Abbottabad Development Authority Abbottabad allowed payment of Rs. 15,063,330 to Sui Northern Gas Pipeline Limited (SNGPL) for installation of main service line in the township area upto the year 2015-16. SNGPL has yet not completed the task of laying the main pipeline despite lapse of six years. The exact quantum of work against the amount paid in advance is not available with the local office.

Audit observed that such an abnormal delay in provision sui gas facility is definitely causing damage to the development of township. As a result the government money remained blocked for long period of time, which resulted in loss to public exchequer.

The irregularity was pointed out in June 2017, management stated that proper reconciliation has been carried out with the SNGPL and as a result a cost of Rs.10,148,364 has been utilized against the total amount of Rs. 15,063,330 at site. However, Rs. 4,914,966 is still lying balance with SNGPL.

DAC in its meeting held on 07-03-2018 directed to fix responsibility against the responsible officers who made advance payment. No progress was intimated till finalization of this report.

Audit recommends immediate completion of work at site or recovery otherwise besides recommended action against the person(s) at fault.

**Advance Para No. 138 (2015-16)**

#### 1.5.2.6 Non-recovery of temporary advance –Rs. 3.00 million

According to Para 28 of GFR Vol.-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Director of Abbottabad Development Authority Abbottabad allowed payment of temporary advance of Rs. 10.00 million to MDA (Mansehra Development Authority) up to the year 2015-16. detail is give below:-

Total amount receivable from MDA	Rs. 10.00 million.
Amount received upto June, 2015-16	<u>Rs. 7.00 million.</u>
<b>Amount receivable upto June, 2016</b>	<b>Rs. 3.00 million.</b>

The local authority is already facing severe financial crisis and running its business in loss from last many years. The outstanding amount could be utilized in some other profitable projects to support the authority financial crisis.

Audit observed that the government remained outstanding due to weak financial management, which resulted in loss to public exchequer.

When reported in June 2017, management stated that the matter has already been taken up with MDA, Mansehra and also with the Provincial Government through LGE&RDD to issue the order for release of balance outstanding amount but the same is still awaited.

DAC in its meeting held on 07-03-2018 directed to gear up the efforts to recover the outstanding amount. No progress was intimated till finalization of this report.

Audit recommends immediate recovery of outstanding advance and investigation for fixing responsibility against the person(s) at fault.

**1.5.2.7 Loss on account of Master planning of GDA Townships -  
Rs.2.296 million**

Para 10 (i) of General Financial Rules Volume I provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During audit of GDA it was observed that the local office paid Rs. 2,296,113 to M/S Omar Munshi Associates on the account of Consultancy Services for integrated Regional Master Plan of Galyat Region vide cheque No. 01818884 dated 06.06.2014. The Firm did not submit any report for the same purpose. The Board of Authority black listed the firm while payment of Rs. 2,296,113 were not recovered from the M/S Omar Munshi Associates nor 10% performance Guarantee were forfeited by the local office.

The matter needs justification under intimation to audit.

The irregularity was pointed out in March 2015 management stated that GDA took pro-active measures as soon as the said consultant did not fulfill the responsibilities as per Contract Agreement. A letter was written to Bank for encashment of performance bond, but due to stay order taken by the Consultant, no further progress has been made. But GDA is committed to peruse the case for recovery of security deposit.

DAC in its meeting held on 06.03.2018 directed for recovery of payment from the consultant. However no progress reported till finalization of this report.

Audit suggests disciplinary actions against the persons at fault besides recovery under intimation to audit.



**1.5.2.8 Loss to Government due to non recovery of lease money-  
Rs 71.375 million**

According to clause 1 and 2 of revised lease Agreement with Comfort Chain, rent of valley view hotel will be 3.2 million per annum with 25% increase after every three years and lessee would invest Rs 50.00 million in the hotel renovation and additional construction which will be verified by the GDA. However, the said investment will not be reimbursement to the lessee in any shape.

Director General Galiyat Development Authority, Abbottabad leased out Valley View Hotel at Nathiagali to Comfort Chain Hospitality for 33 years against the annual lease amount of Rs 3,200,000 with an increase of 25% after every 3 years whereas, even after lapse of 7 years neither the rent amount was recovered from the lessee nor any renovation and construction of car parks. 20 additional room, conference room etc was carried by the lessee who was bound to invest Rs 50 million on the above mentioned works as per agreement, which resulted in loss to Government worth Rs 71,375,000 as per detail given below.

<b>Name of Lessee/Defaulter</b>	<b>Year</b>	<b>Annual Rent</b>	<b>Recovered</b>	<b>Outstanding</b>
<b>Comfort Chain of Hospitality</b>	2008-09	3,200,000	3,200,000	0
	2009-10	3,200,000	2,025,000	1,175,000
	2010-11	3,200,000	0	3,200,000
	2011-12	4,000,000	0	4,000,000
	2012-13	4,000,000	0	4,000,000
	2013-14	4,000,000	0	4,000,000
	2014-15	5,000,000	0	5,000,000
<b>Total rent outstanding</b>				<b>21,375,000</b>
<b>Add: Investment required by lessee as per lease agreement</b>				<b>50,000,000</b>
<b>Net outstanding amount</b>				<b>71,375,000</b>

Non-recovery of lease amount occurred due to weak financial administrative control, resulted in loss to Government.

The irregularity was pointed out in March 2015 management stated that due to default in payment the case was taken up by NAB Khyber Pakhtunkhwa and Peshawar High Court for recovery of an amount of Rs.11.341 Million of Rent amount outstanding against “M/S Comfort Chain of Hospitality”. Final decision from NAB is still awaited and will be communicated as and when received. No further progress has been made. But GDA is committed to peruse the case for recovery of security deposit.

DAC in its meeting held on 06.03.2018 directed for complete recovery of payment from the consultant. However no progress reported till finalization of this report.

Audit suggests disciplinary actions against the persons at fault besides recovery under intimation to audit.

**AIR Para No. 06 AC-IV(2017-18)**

**1.5.2.9 Loss to Government due to non recovery of damages-Rs 3.395 million**

According to the decision of the honorable High Court of Pakistan date 23.10.2007 endorsed by the honorable supreme court of Pakistan dated 06.12.2007, the lessee was allowed to remove his fittings/fixtures which he has devised through his own expenses without causing any damage to the superstructure or fixtures/fittings of the GDA.

Director General Galiyat Development Authority, Abbottabad lease out Valley View Hotel at Nathiagali for 5 years w.e.f. 20.06.2002. At the time of vacating the hotel the lessee intentionally damaged the building and furniture etc. On the other hand the local office spent Rs3,394,948 on repair of the hotel

damaged by lessee, which was required to be recovered from him whereas the local office failed to recover the same.

Non-recovery of damage charges occurred due to weak financial and administrative control resulted in loss to Government.

The irregularity was pointed out in March 2015 management stated that the hotel is the property of GDA and due to heavy earthquake of October 2005 and after that heavy rainfalls / snow falls the condition of hotel was extremely deplorable, requiring immediate major repair for which the approval of competent authority was obtained and the Civil work was completed after observing all codal formalities.

DAC in its meeting held on 06.03.2018 directed that DG GDA will conduct an inquiry and submit report in this regard within 15 days . However no progress reported till finalization of this report.

Audit suggests disciplinary actions against the persons at fault besides implementation of DAC directives or recovery under intimation to audit.

**AIR Para No. 07 AC-IV(2017-18)**

**1.5.2.10 Loss to Government due to less recovery – Rs 18.370 million**

According to letter No. GDA/5081-88/Admn. dated 30.07.2011 on the prevailing market rates of the properties to be transferred to PTCL are as under:

S. No	Property (commercial)	Measurement	Rate per kanal (Rs)	Amount
1	Telephone Exchange/Rest house at Nathiagali	5 Kanals	15,000,000	75,000,000
2	Telephone Exchange Khanspur	16.30 Marlas	10,000,000	8,150,000
3	Old structure of GDA 1852 sft @ Rs 800 per sft	1852 sft	800 per sft	1,481,600
<b>Total lease money</b>				<b>84,631,600</b>

Director General Galiyat Development Authority, Abbottabad leased out commercial land to PTCL for Rs 84,632,000 for 99 years whereas recovered only Rs 66,262,264 vide cheque No. 874141 and 874142 dated 10.10.2013, resulted in less recovery of Rs18,369,736.

Less recovery of lease money occurred due to weak financial management, resulted in loss to Government.

The irregularity was pointed out in March 2015 management stated that rates of property leased out to PTCL were assessed by the independent evaluators nominated by the Government of Pakistan and dully approved by the Provincial Government and the same was implemented.

DAC in its meeting held on 06.03.2018 directed that case for recovery should be taken up with PTCL. However no progress reported till finalization of this report.

Audit suggests disciplinary actions against the persons at fault besides recovery under intimation to audit.

**AIR Para No. 08 AC-IV(2017-18)**

**1.5.2.11 Loss to Government due to non-recovery of rent/lease money and taxes – Rs 12.537 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, the provincial Government has viewed with great concern that valuable commercial and non commercial properties have been occupied by various people either on nominal lease amount or without payment of any lease money. The provincial Government has been pleased to formulate the following policy for streamlining the affairs in the context of the Government property. The local council will

assess the rate of annual lease money for each unit at the prevailing market rate in the locality.

- 1) 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.
- 2) An increase of 10% per annum of the lease money will be payable by the lessee, if he continue with the occupancy of the property.
- 3) 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.
- 4) The Administrator of the Local council will submit fortnightly progress report with record to the implementation of the above decision on the prescribed format.

During scrutiny of record of GDA it was observed that **5 kanal** commercial land at Nathiagali and **16.30** Marlas commercial land at Khanspur was occupied free of cost by PTCL since 1998 and constructed a Telephone Exchange and Rest House thereupon by PTCL without any assessment of the property, executing proper agreement/allotment and transfer of land by GDA nor the PTCL was dispossessed, resulted in loss to Government amounting Rs 12,073,543 approximately. Detail is given at [annexure-23](#).

Furthermore Rs 463,122 was also outstanding to PTCL on account of property tax, water charges and conservancy tax.

Loss to Government occurred due to weak financial management.

The irregularity was pointed out in March 2015 management stated that rates of property leased out to PTCL were assessed by the independent evaluators nominated by the Government of Pakistan and dully approved by the Provincial Government Khyber Pakhtunkhwa and the same was implemented. However, dues amounting to Rs.463122/- have already been recovered from PTCL. The Para may please be dropped.

DAC in its meeting held on 06.03.2018 directed that case for recovery should be taken up with PTCL. However no progress reported till finalization of this report.

Audit suggests disciplinary actions against the persons at fault besides recovery under intimation to audit.

**AIR Para No. 09 AC-IV(2017-18)**

## ANNEXURES

### Annex-1

#### MFDAC

S. No	AIR No.	Department	Title of the Para	Amount in million
1	3	DEO M	Undue favor to contractor/suppliers and non-imposition of penalty	6.396
2	9	DEO M	Irregular appointment of class-IV	-
3	11	DEO M	Blockage of funds due to political pressure-	15.000
4	12	DEO M	Irregular drawl and non adjustment of Advances from Scout's Fund-	0.774
5	13	DEO M	Non-auction of construction materials	-
6	14	DEO M	Non-utilization of funds due to Non-demarcation/mutation of land-	1.326
7	15	DEO M	Suspected miss-appropriation of-	0.160
8	3	DEO F	Loss to Government due to non-deduction of sales tax –	0.560
9	6	DEO F	Doubtful drawl and payment	0.449
10	7	DEO F	Blockage/ illegal retention of Government funds-	0.230
11	10	DEO F	Irregular deposit of girls guide fund and drwal therefrom	0.485
12	14	DEO F	Irregular and wasteful expenditure	3.406
13	15	DEO F	Wasteful expenditure on boundary wall-	0.456
14	17	DEO F	Non-maintaining of inventory and conducting physical verification of dead stock.	-
15	6	DC	Unauthentic payment on account of death compensation – Rs 1.800	1.800
16	8	DC	Non-conduction of internal audit	-
17	9	DC	Non-maintenance of accounts record in r/o developmental schemes.	-
18	10	DC	Non-allocation for Disaster Risk Reduction measures	-
19	11	DC	Non-recovery of Sui Gas, Electricity Share and rent of building from Police deptt.	0.791
20	13	DC	non-credit of 2% mutation fee to Government-	0.874

21	14	DC	Un-authentic expenditure on account of POL and repair/maintenance-	-
22	7	DHO	Non-utilization of funds due to poor performance -	0.150
23	12	DHO	Loss to Government due to payment of salary for absent period	0.487
24	13	DHO	Non-auction of unserviceable assets	-
25	16	DHO	Irregular drawl and disbursement of pay and allowances –	0.230
26	18	DHO	Unauthorized payment/recovery on account of Non-Practicing Allowance-	0.138
27	20	DHO	Recovery of overpayment -	0.221
28	21	DHO	Irregular expenditure on pay and allowances due to detailment of staff	-
29	22	DHO	Unjustified payment out of Laboratory charges –	0.144
30	23	DHO	Recovery of ambulance charges	0.409
31	25	DHO	Variation in figures of Receipts-	1.210
32	2	Agriculture	Irregular expenditure on account of rent of office buildings-	0.607
33	3	Agriculture	Loss to Govt. due illegal occupation of valuable property -	0.180
34	4	Agriculture	Loss to Government due to credit of receipts to A/c-I –Rs 338,635	0.388
35	5	Agriculture	Loss due to non-deposit of public receipts –	0.161
36	6	Agriculture	Loss to Government due to illegal occupation/non-deduction of 5% maintenance charges	0.953
37	7	Agriculture	Non-deduction of income tax-	0.003
38	9	Agriculture	Non- conducting physical verification of dead stock.	-
39	2	live stock	Loss to Government due to non-deduction of sales tax & income tax	0.361
40	3	live stock	Non-recovery of salary paid for absent period-Rs 0.301	0.301
41	4	live stock	Irregular expenditure on account of rent of office buildings-Rs 0.400	0.400
42	5	live stock	Irregular credit of receipts to A/c-I –Rs 2.139	0.213
43	6	live stock	Loss to Government due to illegal occupation -Rs 360,000	0.360
44	7	live stock	Loss due to non-deposit of public receipts – Rs 1,820	0.002
45	8	live stock	Non- conducting of physical verification of dead	-



			stock.	
46	1	AD LGE&RDD	non-deposit of revenue into treasury	0.127
47	2	AD LGE&RDD	Loss due to award of contract at high rates	0.110
48	6	AD LGE&RDD	non-deposit of profit into treasury	0.979
49	11	AD LGE&RDD	Non-forfeiture of earnest money	0.328
50	18	AD LGE&RDD	Unauthentic payment of CA and TA	0.096
51	21	AD LGE&RDD	Double drawl on a/c of salaries	0.037
52	22	AD LGE&RDD	Loss due to payment of night stay charges	0.062
53	2	DO Social Welfare	Overpayment of Deputation Allowances.	0.202
54	3	DO Social Welfare	Unjustified payment of pay and allowances.	0.811
55	6	DO Social Welfare	Unauthorized payment of TA/DA.	0.550
56	7	DO Social Welfare	Overpayment to SNGPL.	0.012
57	8	DO Social Welfare	Unjustified payment of Special Allowances.	0.029
58	4	District Sports Officer	Non-conducting of physical verification of store / stock during F.Y 17-18.	-
59	1	Population Welfare Officer	Unverified expenditure.	0.121
60	2	Population Welfare Officer	Irregular expenditure on account of repair of vehicles.	0.612
61	1	Assistant Registrar Cooperative	Non-recovery of long outstanding loans.	0.523
62	2	Assistant Registrar Cooperative	Non-conducting of physical verification of store / stock during F.Y 2017-18.	-
63	5	TMA Havelian	Overpayment due to abnormal deviation from BOQ.	0.861

64	9	TMA Havelian	Unauthorized retention of advances without adjustment.	0.195
65	10	TMA Havelian	Suspected misappropriation.	0.035
66	18	TMA Havelian	Overpayment due to allowing inadmissible rates.	0.457
67	20	TMA Havelian	Non-conducting of physical verification of store / stock during F.Y	-
68	1	TMA Abbottabad	Loss on account oh 2% property tax	10.657
69	2	TMA Abbottabad	Non recovery on account of sign board	1.154
70	5	TMA Abbottabad	Loss due to non imposition of new taxes	0.148
71	9	TMA Abbottabad	Loss due to irregular award of work	0.033
72	15	TMA Abbottabad	Non action of dead stock	0.500
73	18	TMA Abbottabad	Loss due to non recovery of electricity charges	0.344
74	19	TMA Abbottabad	Non dismantling of 13 auction shops	-
75	21	TMA Abbottabad	Irregular expenditure	0.187
76	22	TMA Abbottabad	Irregular award of supply order of motorcycle	0.745
77	23	TMA Abbottabad	Unjustified expenditure	0.741
78	24	TMA Abbottabad	Non acountal of old material of eid gah	-
<b>Total</b>				<b>60.281</b>

**Annex-2****Para 1.2.2.1****Detail Of Irregular Bidding Of Procurement Of Furniture And  
Science Equipment**

<b>S. No</b>	<b>Name of suppliers</b>	<b>Items</b>	<b>Amount</b>
1	M/S Asian Trading Company	Furniture	74,846,310
2	SIDB Mansehra		3,264,000
3	M/S Mardan Traders		1,850,760
4	Darul Fanoon Trading	Science/Lab equipment	4,790,060
5	--do--		616,630
6	Jamil & Sons		3,719,355
7	--do--		1,475,325
8	Rise International		2,842,485
9	--do--		1,705,575
10	Darul Fanoon Trading	IT equipment	1,006,550
<b>Total</b>			<b>96,117,050</b>

**Annex-3****Para 1.2.3.4****Para 1.2.2.5****Detail of procurement and penalty for late supply**

<b>S/No .</b>	<b>Procurement of</b>	<b>Supplier</b>	<b>D W O</b>	<b>Due date</b>	<b>Total</b>	<b>Period in months</b>	<b>Penalty @ 2% per</b>
1	Science	Jamil & sons	26.05.1	25.06.1	1,081,905	1	21,638
2	Science	Darulfanoon	26.05.1	25.06.1	217,110	1	4,342
3	Science	Rise int.	26.05.1	25.06.1	1,250,755	1	25,015
4	Science	Darulfanoon	26.05.1	25.06.1	47,121	1	942
5	Science	Rise int.	26.05.1	25.06.1	1,841,610	1	36,832
6	Science	Darulfanoon	26.05.1	25.06.1	3,351,560	1	67,031
7	Science	Jamil & sons	26.05.1	25.06.1	2,409,710	1	48,194
8	Computers	Darulfanoon	19.06.1	20.06.1	1,531,300	1	30,626
9	Furniture	Mardan traders	15.01.1	15.04.1	8,120,550	3	487,23
10	Furniture	SIDB	8.6.18	30.6.18	500,000	1	10,000
11	Furniture	SIDB	1.6.18	15.6.18	259,933	1	5,199
12	Furniture	SIDB	1.6.18	15.6.18	90,000	1	1,800
	<b>TOTAL</b>				<b>20,701,55</b>		<b>738,85</b>

**Annex-4**

## Para 1.2.2.9

**Detail of Medical Equipment**

<b>S.No</b>	<b>Name of equipments</b>	<b>Approved firms</b>	<b>Total quantity purchased</b>	<b>Rate</b>	<b>Amount</b>
1	Mini Autoclave	Care health care	4	145,000	580,000
2	Dental X-ray unit	Care health care	2	223,000	446,000
3	Binocular Microscope	Friends traders	5	129,500	647,500
4	Ultrasound general purpose	Friends traders	1	1,445,000	1,445,000
5	Defibulator	Friends traders	2	394,500	789,000
6	Nebulizer	IBS Parma	40	11,000	440,000
7	ECG Machine 3 Channles	IBS Parma	3	83600	250800
8	Oxygen Concentrator	IBS Parma	25	81,510	2037,750
9	Amo bags peatls	IBS Parma	84	2,400	201,600
10	Ambo bag Adult	IBS Parma	84	2,400	201,600
11	Normal delivery set	IBS Parma	72	16,000	1,152,000
12	D&C table	Ideal business	3	300,000	900,000
13	File cabinet sett	Ihtisham enterprises	15	15,950	239,250
14	Portable lamps AC/DC	Med express	2	499,000	998,000
15	Pulse Ox meter	Med express	10	38,900	389,000
16	Patient trolley	Mirza Niaz	54	30350	1638,900
17	Examination coach	Mirza Niaz	54	12285	663,390
18	Bed with side table	Mirza Niaz	56	59700	3343,200

19	Bed side steel stairs	Mirza Niaz	84	4780	401,520
20	Lead apron	MKJ Associates	14	8739	122346
21	X-ray cassettes 12 x 15	MKJ Associates	30	14239	417170
22	X-ray cassettes 10 x 12	MKJ Associates	30	11273	338190
23	X-ray cassettes 8 x 10	MKJ Associates	30	8420	252600
24	Air purification	MS Novitek Pak	10	1,175,000	11,750,000
25	24-hour BP monitoring machine	Noor enterprises	59	235,000	13,865,000
26	BP set Mercury Desktop	Noor enterprises	142	7900	1,121,800
27	Electric surgical unit	Noor enterprises	3	295,000	885,000
28	Tongue depressor	Paradise export co	66	220	14,520
29	C-section set	Paradise export co	6	15,000	90,000
30	General instrument set	Paradise export co	9	12,000	108,000
31	Dissecting instrument set	Paradise export co	6	4,000	24,000
32	Artery Forceps 4"	Paradise export co	114	150	17,100
33	Towel clips	Paradise export co	134	150	20,100
34	Urinal SS male & female	Paradise export co	74	650	48,100
35	Ear syringe	Professional health services	62	950	58,900
36	Bone cutter	Professional health services	10	1,970	19,700
37	Dressing set for wards	Professional health services	9	5,734	51,606

38	Cutting instrument set	Professional health services	6	8,315	52,890
39	Artery Forceps 6"	Professional health services	114	475	54,150
40	Dissenting forceps plain	Professional health services	84	170	14,280
41	Appendectomy set	Professional health services	6	11,909	71,454
42	Artery Forceps 5"	Professional health services	114	350	39,900
43	Artery Forceps 5" Pointed	Professional health services	114	475	54,150
44	Artery Forceps 6" curved	Professional health services	114	450	51,300
45	Artery Forceps 8"	Professional health services	114	450	51,300
46	Needle holder	Professional health services	94	454	42,676
47	Dissecting forceps tooth	Professional health services	84	170	14,280
48	Kidney tray SS	Professional health services	74	300	22,200
49	Needle holder large	Professional health services	64	800	51,200
50	Rectangular tray	Professional health services	74	900	66,600
51	Drip stand	Qazzafi Surgical	90	2,400	216,000
52	Wheel chairs	Qazzafi Surgical	64	15,000	960,000
53	Folding screens	Qazzafi Surgical	13	6,200	80,600
54	X-ray viewing box	Strongman Medifar	17	32,550	553,350
55	Dental unit with chair	Ultrasound Health care Products	3	539,000	1,617,000
<b>Total</b>					<b>49,981,972</b>

**Annex-5**

**Para 1.2.2.15**

**Detail of less recovery on account of penalty**

Area	Book #	Challan #	Penalty imposed	Required	Less
AC-I	688	52	1500	5000	3500
		53	4500	5000	500
		55	500	5000	4500
		56	3000	5000	2000
		57	100	5000	4900
		58	3000	5000	2000
		63	4000	5000	1000
		94	2000	5000	3000
		95	4000	5000	1000
		96	3000	5000	2000
		97	2000	5000	3000
		98	3000	5000	2000
		99	3000	5000	2000
		100	3000	5000	2000
	679	1	3000	5000	2000
		3	1000	5000	4000
		4	2000	5000	3000
		6	2000	5000	3000
		15	1500	5000	3500
		16	3000	5000	2000
		17	3000	5000	2000
		18	3000	5000	2000
		19	3000	5000	2000
		20	3000	5000	2000
		22	3000	5000	2000



		24	2000	5000	3000
		25	2000	5000	3000
		26	500	5000	4500
		27	500	5000	4500
		28	1500	5000	3500
		29	1000	5000	4000
		30	2000	5000	3000
		31	500	5000	4500
		32	2000	5000	3000
		33	1000	5000	4000
		34	1000	5000	4000
		35	1000	5000	4000
		36	500	5000	4500
		37	1000	5000	4000
		38	3500	5000	1500
		39	2000	5000	3000
		40	2000	5000	3000
		42	1000	5000	4000
		43	1000	5000	4000
		44	1000	5000	4000
		45	500	5000	4500
		46	2000	5000	3000
		47	1000	5000	4000
		48	1500	5000	3500
		49	1000	5000	4000
		50	1000	5000	4000
		51	1500	5000	3500
		52	1000	5000	4000
		53	1500	5000	3500
		54	1000	5000	4000
		55	500	5000	4500
		56	1000	5000	4000
		57	1500	5000	3500
		58	1000	5000	4000

		60	100	5000	4900
		61	500	5000	4500
		62	2000	5000	3000
		67	1000	5000	4000
		68	1000	5000	4000
		69	1500	5000	3500
		70	2000	5000	3000
		73	3000	5000	2000
		75	1500	5000	3500
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		97	2000	5000	3000
	1998	5	2000	5000	3000
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		37	1000	5000	4000
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		44	1000	5000	4000
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		82	1000	5000	4000
		83	2000	5000	3000
		85	1000	5000	4000
		86	1000	5000	4000
		87	1000	5000	4000

		88	3000	5000	2000
		89	2000	5000	3000
		90	3000	5000	2000
		91	2000	5000	3000
		92	1000	5000	4000
		93	3000	5000	2000
		94	2000	5000	3000
		95	1000	5000	4000
		96	3000	5000	2000
		97	2000	5000	3000
		98	1000	5000	4000
		99	3000	5000	2000
		100	2000	5000	3000
	4921	3	1000	5000	4000
		4	2000	5000	3000
		5	4000	5000	1000
		6	1000	5000	4000
		7	1000	5000	4000
		8	2000	5000	3000
		9	2000	5000	3000
		10	2000	5000	3000
		11	1000	5000	4000
		14	1000	5000	4000
		15	2000	5000	3000
		17	1000	5000	4000
		18	1000	5000	4000
		19	3000	5000	2000
		20	1000	5000	4000
		21	1000	5000	4000
		22	1000	5000	4000
		23	1000	5000	4000
		24	1000	5000	4000
		25	1000	5000	4000
		26	2000	5000	3000

		27	2000	5000	3000
		28	1000	5000	4000
		29	1500	5000	3500
		30	1000	5000	4000
		31	1000	5000	4000
		32	2000	5000	3000
		33	2000	5000	3000
		35	1000	5000	4000
		36	1000	5000	4000
		37	1000	5000	4000
		38	1000	5000	4000
		39	1000	5000	4000
		40	1000	5000	4000
		41	1000	5000	4000
		43	1000	5000	4000
		44	2000	5000	3000
		45	1000	5000	4000
		46	1000	5000	4000
		47	2000	5000	3000
		48	1000	5000	4000
		<b>Total</b>	<b>321200</b>		<b>583800</b>

Area	Book #	Challan #	Penlty imposed	Required	Less
AAC-II	678	36	4000	5000	1000
		37	3000	5000	2000
		44	4000	5000	1000
		45	2000	5000	3000
		47	3000	5000	2000
		50	3000	5000	2000
		53	3000	5000	2000
		54	4000	5000	1000
		55	4000	5000	1000
		56	3000	5000	2000
		57	2000	5000	3000

		58	2000	5000	3000
		59	2000	5000	3000
		60	2000	5000	3000
		67	4000	5000	1000
		68	4000	5000	1000
		69	3000	5000	2000
		70	2000	5000	3000
		71	4000	5000	1000
		72	2000	5000	3000
		76	4000	5000	1000
		77	4000	5000	1000
		78	4000	5000	1000
		79	4000	5000	1000
		81	4000	5000	1000
		82	4000	5000	1000
		84	500	5000	4500
		91	3000	5000	2000
		92	2000	5000	3000
		93	2000	5000	3000
		94	4000	5000	1000
		96	4000	5000	1000
		97	4000	5000	1000
	904	2	4000	5000	1000
		3	4000	5000	1000
		4	4000	5000	1000
		5	2000	5000	3000
		6	2000	5000	3000
		7	2000	5000	3000
		8	4000	5000	1000
		9	4000	5000	1000
		12	3000	5000	2000
		13	2000	5000	3000
		14	3000	5000	2000
		17	4000	5000	1000

		18	4000	5000	1000
		21	4000	5000	1000
		22	3000	5000	2000
		23	2000	5000	3000
		24	2000	5000	3000
		25	2000	5000	3000
		26	3000	5000	2000
		28	3000	5000	2000
		29	4000	5000	1000
		30	3000	5000	2000
		33	4000	5000	1000
		34	2000	5000	3000
		35	1000	5000	4000
		41	3000	5000	2000
		42	4000	5000	1000
		43	3000	5000	2000
		44	2000	5000	3000
		45	2000	5000	3000
		46	3000	5000	2000
		47	2000	5000	3000
		48	4000	5000	1000
		49	2000	5000	3000
		55	3000	5000	2000
		56	2000	5000	3000
		57	3000	5000	2000
		58	2000	5000	3000
		59	2000	5000	3000
		61	3000	5000	2000
		62	3000	5000	2000
		63	3000	5000	2000
		64	2000	5000	3000
		65	2000	5000	3000
		66	1500	5000	3500
		67	3000	5000	2000

		68	1000	5000	4000
		69	1500	5000	3500
		70	2000	5000	3000
		71	1500	5000	3500
		73	3000	5000	2000
		74	2000	5000	3000
		75	2000	5000	3000
		76	1000	5000	4000
		77	2000	5000	3000
		78	1500	5000	3500
		79	2000	5000	3000
		80	2000	5000	3000
		82	4000	5000	1000
		83	3000	5000	2000
		84	1000	5000	4000
		86	2000	5000	3000
		87	3000	5000	2000
		88	1000	5000	4000
		89	3000	5000	2000
		90	3000	5000	2000
		92	3000	5000	2000
		<b>Total</b>	<b>277500</b>		<b>222500</b>

Area	Book #	Challan #	Penlty imposed	Required	Less
<b>AC Abbottabad</b>	680	Sep, 01	2000	5000	3000
		6	3000	5000	2000
		9	500	5000	4500
		10	500	5000	4500
		11	500	5000	4500
		12	500	5000	4500
		13	500	5000	4500
		14	500	5000	4500
		15	500	5000	4500
		16	500	5000	4500



		17	500	5000	4500
		18	500	5000	4500
		19	1000	5000	4000
		28	4000	5000	1000
		29	4000	5000	1000
		30	4000	5000	1000
		31	4000	5000	1000
		32	4000	5000	1000
		33	4000	5000	1000
		34	4000	5000	1000
		35	4000	5000	1000
		36	4000	5000	1000
		37	4000	5000	1000
		38	4000	5000	1000
		39	4000	5000	1000
		40	4000	5000	1000
		41	2000	5000	3000
		42	4000	5000	1000
		45	3000	5000	2000
		46	1500	5000	3500
		47	1000	5000	4000
		54	3000	5000	2000
		55	2000	5000	3000
		79	3000	5000	2000
		80	4000	5000	1000
		81	3000	5000	2000
		85	3000	5000	2000
		86	3000	5000	2000
		87	3000	5000	2000
		88	3000	5000	2000
		89	3000	5000	2000
		90	3000	5000	2000
		91	3000	5000	2000
		93	3000	5000	2000

		94	3000	5000	2000
		95	1500	5000	3500
		97	3000	5000	2000
		98	4000	5000	1000
		100	3000	5000	2000
	Book # 2132	1	3000	5000	2000
		3	3000	5000	2000
		5	3000	5000	2000
		7	3000	5000	2000
		<b>Total</b>	<b>140000</b>	<b>265000</b>	<b>125000</b>

Area	Book #	Challan #	Penlty imposed	Required	Less
ADC Abt	1	71	3000	5000	2000
		77	3000	5000	2000
		78	2000	5000	3000
		85	2000	5000	3000
		109	3000	5000	2000
		<b>Total</b>	<b>13000</b>		<b>12000</b>

Area	Book #	Challan #	Penlty imposed	Required	Less
AAC (R)	692	6	3000	5000	2000
		9	3000	5000	2000
		11	3000	5000	2000
		16	3000	5000	2000
		17	3000	5000	2000
		19	3000	5000	2000
		20	3000	5000	2000
		21	3000	5000	2000
		22	3000	5000	2000
		23	2000	5000	3000
		25	3000	5000	2000
		26	3000	5000	2000
		27	4000	5000	1000
		31	4000	5000	1000

		35	4000	5000	1000
		36	4000	5000	1000
		48	4000	5000	1000
		49	4000	5000	1000
		51	3000	5000	2000
		55	3000	5000	2000
		56	3000	5000	2000
		57	3000	5000	2000
		58	4000	5000	1000
		59	4000	5000	1000
		60	4000	5000	1000
		62	4000	5000	1000
		64	4000	5000	1000
		67	3000	5000	2000
		68	3000	5000	2000
		69	2000	5000	3000
		74	3000	5000	2000
		76	3000	5000	2000
		77	4000	5000	1000
		83	4000	5000	1000
		85	4000	5000	1000
		86	3000	5000	2000
		87	3000	5000	2000
		90	4000	5000	1000
		92	3000	5000	2000
		94	3000	5000	2000
		98	3000	5000	2000
		99	4000	5000	1000
		100	3000	5000	2000
	920	1	3000	5000	2000
		3	3000	5000	2000
		4	3000	5000	2000
		6	2000	5000	3000
		7	3000	5000	2000

		8	4000	5000	1000
		12	3000	5000	2000
		13	2000	5000	3000
		14	2500	5000	2500
		15	2500	5000	2500
		17	3000	5000	2000
		19	4000	5000	1000
		20	3000	5000	2000
		21	4000	5000	1000
		24	3000	5000	2000
		27	3000	5000	2000
		32	4000	5000	1000
		35	3000	5000	2000
		38	3000	5000	2000
		39	1500	5000	3500
		40	3000	5000	2000
		41	3000	5000	2000
		42	3000	5000	2000
		44	2000	5000	3000
		45	2000	5000	3000
		48	4000	5000	1000
		49	4000	5000	1000
		66	2000	5000	3000
		68	3000	5000	2000
		69	3000	5000	2000
		70	3000	5000	2000
		71	3000	5000	2000
		72	2000	5000	3000
		76	3000	5000	2000
		77	3000	5000	2000
		78	2000	5000	3000
		80	3000	5000	2000
		86	2000	5000	3000
		87	3000	5000	2000

		88	2000	5000	3000
		90	3000	5000	2000
		<b>Total</b>	<b>260500</b>	<b>420000</b>	<b>159500</b>

**Annex-6**

Para 1.2.3.6

**Detail of illegal occupation of Government property**

S.No	Name of facility	Area encroached		Remarks
		9 K	16 Marla	
1	RHC Nathia Gali	9 K	16 Marla	Encroached by private persons
2	RHC Kala Pani	5 K	0	Encroached by private persons
3	RHC Khair Gali	0	3 Marla	Encroached by private persons
4	BHU Kangar Bala	0	0	Area not specified totally 1 MO bungalow and 3 residential quarters were occupied by policy.
5	BHU Rajoyia	0	0	Area not specified totally 1 MO bungalow was occupied by policy.
6	CD Dakhan Tatreels	0	7 Marla	Encroached by private persons
7	CD Ghora Dhaka	0	3 Marla	Encroached by private persons
<b>Total</b>		<b>14 k</b>	<b>39 Marla</b>	

**Detail of rent calculated from 2003 to be recovered from policy due to illegal occupation of 4 residences at BHU Rajoyia (approximately)**

S.No	Period		Monthly rent per quarter	Number of quarters	Annual rent amount
	From	To			
1	01.07.2003	30.06.2004	3000	4	144,000
2	01.07.2004	30.06.2005	3300	4	158,400
3	01.07.2005	30.06.2006	3630	4	174,240
4	01.07.2006	30.06.2007	3993	4	191,664
5	01.07.2007	30.06.2008	4392	4	210,830
6	01.07.2008	30.06.2009	4832	4	231,913
7	01.07.2009	30.06.2010	5315	4	255,105
8	01.07.2010	30.06.2011	5846	4	280,615

9	01.07.2011	30.06.2012	6431	4	308,677
10	01.07.2012	30.06.2013	7074	4	339,544
11	01.07.2013	30.06.2014	7781	4	373,499
12	01.07.2014	30.06.2015	8559	4	410,849
13	01.07.2015	30.06.2016	9415	4	451,934
14	01.07.2016	30.06.2017	10357	4	497,127
15	01.07.2017	30.06.2018	11392	4	546,840
<b>Total</b>					<b>4,575,237</b>

**Detail of rent calculated from 2008 to be recovered from policy due to illegal occupation of 1 MO residence at BHU Kangar Bala (approximately)**

S.No	Period		Monthly rent per quarter	Number of quarter	Annual rent amount
	From	To			
1	01.07.2008	30.06.2009	3000	1	36,000
2	01.07.2009	30.06.2010	3300	1	39,600
3	01.07.2010	30.06.2011	3630	1	43,560
4	01.07.2011	30.06.2012	3993	1	47,916
5	01.07.2012	30.06.2013	4392	1	52,708
6	01.07.2013	30.06.2014	4832	1	57,978
7	01.07.2014	30.06.2015	5315	1	63,776
8	01.07.2015	30.06.2016	5846	1	70,154
9	01.07.2016	30.06.2017	6431	1	77,169
10	01.07.2017	30.06.2018	7074	1	84,886
<b>Total</b>					<b>573,747</b>

**Annex-7**

## Para 1.2.3.7

**Detail of land not mutated in the name of Government**

<b>S. No</b>	<b>Name of facilities</b>	<b>S. No</b>	<b>Name of facilities</b>
1	CH Khaira Gali	51	CD Khan Kalan
2	CH Khanaspur Ayubia	52	CD Kokal Barseen
3	CH Sherwan	53	CD Taror
4	CH Police line	54	CD Akhreela
5	RHC Kalpani	55	CD Maira Bala
6	RHC Mohri Bedbhean	56	CD Dhakan paiser
7	RHC Lora	57	CD Changla Gali
8	BHU Bagh Bandi	58	CD Kiala Payeen
9	BHU Bagnoter	59	CD Leeran
10	BHU Bakot	60	CD Moojuwan
11	BHU Berot	61	CD Namli Maira
12	BHU Bodla	62	CD Pawa
13	BHU Banda Pir Khan	63	CD Plair
14	BHU Dhamtour	64	CD Ricah Behn
15	BHU Dalola	65	CD Sialkot
16	BHU Ghori	66	CD Sarhan
17	BHU Kuthiala	67	CD Kasala
18	BHU Langrial	68	CD Ghora Dhaka
19	BHU Mujaith	69	CD Chinali
20	BHU Mochi Kot	70	CD Rahi
21	BHU Mohra	71	CD Nowshera
22	BHU Mori	72	CD Kholian Bala
23	BHU Harlan	73	CD Hari Khaiter
24	BHU Nagri Totial	74	Sub health centre Seer
25	BHU Nummal		
26	BHU Phulla		
27	BHU Pind Kargu Khan		
28	BHU Pando Thana		
29	BHU Pattan		
30	BHU Phalkot		



31	BHU Pluck		
32	BHU Rajuya		
33	BHU Salola Bandi		
34	BHU Satora		
35	BHU Salwala		
36	BHU Samunder Katha		
37	BHU Sheikhul Bandi		
38	BHU Tajwal		
39	BHU Thathi Ahmad Khan		
40	BHU Ziarat Masoom		
41	BHU Moha		
42	BHU Kokal Barseen		
43	CD Bagan		
44	CD Bandi Phullan		
45	CD Bunj		
46	CD Cher		
47	CD Riala/ Changa Gali		
48	CD Hazeera		
49	CD Havelian		
50	CD Kanthiali		

## Annex-8

### Para 1.2.3.9

#### Detail of Income tax and sales tax need to be deducted (MHSDP)

S. No	Name of equipments	Approved firms	Total quantity purchased	Rate	Amount	Sales tax not deducted	Income tax not deducted
1	Mini Autoclave	Care health care	4	145,000	580,000	84,274	26,100
2	Dental X-ray unit	Care health care	2	223,000	446,000	64,803	20,070
3	Binocular Microscope	Friends traders	5	129,500	647,500	94,081	29,138
4	Ultrasound general purpose	Friends traders	1	1,445,000	1,445,000	209,957	65,025
5	Defibrillator	Friends traders	2	394,500	789,000	114,641	35,505
6	Nebulizer	IBS Parma	40	11,000	440,000	63,932	19,800
7	ECG Machine 3 Channels'	IBS Parma	3	83600	250800	36,441	11,286
8	Oxygen Concentrator	IBS Parma	25	81,510	2037,750	296,083	91,699
9	Ammo bags petals	IBS Parma	84	2,400	201,600	29,292	9,072
10	Ambo bag Adult	IBS Parma	84	2,400	201,600	29,292	9,072
11	Normal delivery set	IBS Parma	72	16,000	1,152,000	167,385	51,840
12	D&C table	Ideal business	3	300,000	900,000	130,769	40,500
13	File cabinet sett	Ihtisham enterprises	15	15,950	239,250	34,763	10,766
14	Portable lamps AC/DC	Med express	2	499,000	998,000	145,009	44,910
15	Pulse Ox meter	Med epoxy meter	389,000	56,521	17,505		
16	Patient trolley	Mirza Niaz	54	30350	1638,900	238,131	73,751
17	Examination coach	Mirza Niaz	54	12285	663,390	96,390	29,853
18	Bed with side table	Mirza Niaz	56	59700	3343,200	485,764	150,444

19	Bed side steel stairs	Mirza Niaz	84	4780	401,520	58,341	18,068
20	Lead apron	MKJ Associates	14	8739	122346	17,777	5,506
21	X-ray cassettes 12 x 15	MKJ Associates	30	14239	417170	60,614	18,773
22	X-ray cassettes 10 x 12	MKJ Associates	30	11273	338190	49,139	15,219
23	X-ray cassettes 8 x 10	MKJ Associates	30	8420	252600	36,703	11,367
24	Air purification	MS Novitek Pak	10	1,175,000	11,750,000	1,707,265	528,750
25	24-hour BP monitoring machine	Noor enterprises	59	235,000	13,865,000	2,014,573	623,925
26	BP set Mercury Desktop	Noor enterprises	142	7900	1,121,800	162,997	50,481
27	Electric surgical unit	Noor enterprises	3	295,000	885,000	128,590	39,825
28	Tongue depressor	Paradise export co	66	220	14,520	2,110	653
29	C-section set	Paradise export co	6	15,000	90,000	13,077	4,050
30	General instrument set	Paradise export co	9	12,000	108,000	15,692	4,860
31	Dissecting instrument set	Paradise export co	6	4,000	24,000	3,487	1,080
32	Artery Forceps 4"	Paradise export co	114	150	17,100	2,485	770
33	Towel clips	Paradise export co	134	150	20,100	2,921	905
34	Urinal SS male & female	Paradise export co	74	650	48,100	6,989	2,165
35	Ear syringe	Professional health services	62	950	58,900	8,558	2,651
36	Bone cutter	Professional health services	10	1,970	19,700	2,862	887
37	Dressing set for wards	Professional health services	9	5,734	51,606	7,498	2,322
38	Cutting instrument set	Professional health services	6	8,315	52,890	7,685	2,380
39	Artery Forceps 6"	Professional health services	114	475	54,150	7,868	2,437

40	Dissenting forceps plain	Professional health services	84	170	14,280	2,075	643
41	Appendectomy set	Professional health services	6	11,909	71,454	10,382	3,215
42	Artery Forceps 5"	Professional health services	114	350	39,900	5,797	1,796
43	Artery Forceps 5" Pointed	Professional health services	114	475	54,150	7,868	2,437
44	Artery Forceps 6" curved	Professional health services	114	450	51,300	7,454	2,309
45	Artery Forceps 8"	Professional health services	114	450	51,300	7,454	2,309
46	Needle holder	Professional health services	94	454	42,676	6,201	1,920
47	Dissecting forceps tooth	Professional health services	84	170	14,280	2,075	643
48	Kidney tray SS	Professional health services	74	300	22,200	3,226	999
49	Needle holder large	Professional health services	64	800	51,200	7,439	2,304
50	Rectangular tray	Professional health services	74	900	66,600	9,677	2,997
51	Drip stand	Qazzafi Surgical	90	2,400	216,000	31,385	9,720
52	Wheel chairs	Qazzafi Surgical	64	15,000	960,000	139,487	43,200
53	Folding screens	Qazzafi Surgical	13	6,200	80,600	11,711	3,627
54	X-ray viewing box	Strongman Medicare	17	32,550	553,350	80,401	24,901
55	Dental unit with chair	Ultrasound Health care Products	3	539,000	1,617,000	234,949	72,765
<b>Equipments purchased from IHP and regular budget</b>					<b>0</b>	<b>0</b>	<b>0</b>
56	Sonic aid machine	Med express	2	39,500	79,000	11,479	0
57	Suction Machine Heavy Duty	MS KASBN Inter;	2	134,800	269,600	39,173	0

58	Nebulizer	IBS Parma	2	11,000	22,000	3,197	0
59	Normal delivery Set	IBS Parma	2	16,000	32,000	4,650	0
60	Ambo bag pediatric	IBS Parma	5	2,400	12,000	1,744	0
61	Ambo Bag Adult	IBS Parma	5	2,400	12,000	1,744	0
62	MS Elate CC	Resuscitation Trolley	2	186,000	372,000	54,051	0
63	Orient Energy System	40 KVA Diesel generator (DHO Admin)	1	2,078,290	2,078,290	301,974	93,523
64	MS Paradise export Co	General instrument set	30	12,000	360,000	52,308	0
65	X-ray plant 500mA	Matura Engineering	01	5,967,000	5,967,000	867,000	0
66	Vacuum extractor	MS Friends Traders	01	28,000	28,000	4,068	0
67	Baby Warmer		02	35,000	70,000	10,171	0
68	Vacuum extractor		02	28,000	56,000	8,137	0
69	Aspirator		01	28,000	28,000	4,068	0
70	Baby weighting scale		02	3,500	7,000	1,017	0
71	Dental instrument	MS Professional Hospital	10	50,652.90	506,529	73,598	0
72	Cartridge Syringes		50	750	37,500	5,449	0
<b>Total</b>					<b>59,918,891</b>	<b>8,706,168</b>	<b>2,342,718</b>

## Para 1.2.3.14

**Detail of Medicines not supplied**

S. No	Name of Suppliers	Name of medicines	Date of supply order	Supply order #	Quantity	Rate	Cheque #	Amount
1	MS Cirin Pharma	Inj; Anti Rabies	08.06.2018	11492	1789	447	717262	799,683
2	MS Brooks Pharma	Tab Biodol	08.06.2018	11404	51000	2.4	716984	122,400
3	MS Mactor International	Cap; Amoxicillin	16.01.2018	1727	100000	3.9	715095	390,000
		Syp; Amoxicillin	16.01.2018	1727	11000	37		407,000
4	MS Brooks Pharma	Inj; D-Cort	08.03.2018	4812	50000	6.2		310,000
5	MS Getz Pharma	Tab; Moxiget	19.06.2018	11412	25000	13.68	717184	342,000
6	MS B.Bhraun	Gelofusion	08.06.2018	11372	500	249	716971	124,500
7	MS Getz Pharma	Cap; Dravix	08.06.2018	11480	30000	7.5	717120	225,000
8	MS Getz Pharma	Cap; Zetro	22.05.2018	10208	20000	7.9	717178	158,000
9	MS Mega Pharma	Tab; Famotidine	24.01.2018	2493	300000	0.66	716942	198,000
10	MS Sy'ah Impex	I/V Fluid Admin set	08.06.2018	11320	20000	15.5	717001	310,000
11	MS Zafa	Cap; Doxycycline	24.01.2018	2489	200000	1.4	717000	280,000
<b>Total</b>								<b>3,666,583</b>

## Para 1.2.3.16

**Penalty due to non-completion of supply of medicines and equipments  
in time**

S. No	Name of Suppliers	Name of medicines	Date of supply order	Supply order #	Days late upto 16.08.2018	Invoice amount	Penalty amount @ 7%
1	MS Cirin Parma	Inj; Anti Rabies	08.06.2018	11492	69	799,683	55,978
2	MS Brooks Parma	Tab Biodol	08.06.2018	11404	69	122,400	8,568
3	MS Mactor International	Cap; Amoxicillin	16.01.2018	1727	213	1,053,000	73,710
		Syp; Amoxicillin	16.01.2018	1727	213	1,332,000	93,240
		Inj; Ceftriaxone	16.01.2018	1727	213	188,000	13,160
4	MS Brooks Parma	Inj; D-Cort	08.03.2018	4812	161	310,000	21,700
5	MS Getz Parma	Tab; Moxiget	19.06.2018	11412	58	547,200	38,304
6	MS B.Bhraun	Gelofusion	08.06.2018	11372	69	124,500	8,715
7	MS Getz Parma	Cap; Dravix	08.06.2018	11480	69	225,000	15,750
8	MS Getz Parma	Cap; Zetro	22.05.2018	10208	86	790,000	55,300
		Tab; Claritek	22.05.2018	10208	86	855,000	59,850
		Susp; Claritek	22.05.2018	10208	86	920,000	64,400
9	MS Mega Parma	Tab; Famotidine	24.01.2018	2493	203	198,000	13,860
10	MS Sy'ah Impex	I/V Fluid Admin set	08.06.2018	11320	69	310,000	21,700
11	MS Zafa	Cap; Doxycycline	24.01.2018	2489	203	280,000	19,600
<b>Total</b>							<b>563,835</b>

**Penalty due to non-supply of equipments in time**

S. No	Name of Suppliers	Name of equipments	Date of supply order	Supply order #	Expected Delivery date for imported items	Days late upto 03.05. 2018	Dyas late	Amount of equipment not supplied	Invoice amount	Penalty amount @ 3% on invoice amount
1	Friends Traders	Ultrasound General purpose	29.1 1.20 17	23,193	120	156	36	1,445,000	2,881,500	86,445
2	Medi express	Portable lamps AC/DC	29.1 1.20 17	24,173	120	156	36	998,000	998,000	29,940
		Pulse Oximeter	29.1 1.20 17		120	156	36	389,000	389,000	11,670
3	Mirza Niaz Muhammad	Patients trolley	29.1 1.20 17	24,125	120	156	36	1,638,900	6,047,010	181,410
		Bed with side table	29.1 1.20 17		120	156	36	3,343,200		
4	MKJ associates	Lead apron	29.1 1.20 17	24,117	120	156	36	122,346	1,140,306	34,209
5	MS Novitek	Air Purification	29.1 1.20 17	24,189	120	156	36	11,750,000	11,750,000	352,500
6	Professional Hospitals	Ear Syringe	29.1 1.20 17	29,149	120	156	36	58,900	58,900	1,767
		Bone cutter	29.1 1.20 17		120	156	36	19,700	19,700	591



	Dressing set for ward	29.1 1.20 17	120	156	36	51,606	51,606	1,548
	Cutting instrument set	29.1 1.20 17	120	156	36	52,890	52,890	1,587
	Artery Forceps 6"	29.1 1.20 17	120	156	36	54,150	54,150	1,625
	Disecting Forceps Plain	29.1 1.20 17	120	156	36	14,280	14,280	428
	Appendectomy set	29.1 1.20 17	120	156	36	71,454	71,454	2,144
	Artery Forceps 5"	29.1 1.20 17	120	156	36	39,900	39,900	1,197
	Artery Forceps 5" pointed	29.1 1.20 17	120	156	36	54,150	54,150	1,625
	Artery Forceps 6" curve	29.1 1.20 17	120	156	36	51,300	51,300	1,539
	Artery Forceps 8"	29.1 1.20 17	120	156	36	51,300	51,300	1,539
	Needle Holder	29.1 1.20 17	120	156	36	42,676	42,676	1,280
	Dissecting Forcep Tooth	29.1 1.20 17	120	156	36	14,280	14,280	428

		Kidney tray SS	29.1 1.20 17		120	156	36	22,200	22,200	666
		Needle holder large	29.1 1.20 17		120	156	36	51,200	51,200	1,536
		Rectangular tray	29.1 1.20 17		120	156	36	66,600	66,600	1,998
7	Ideal Business Products	D&C table/Deliver y table	29.1 1.20 17	24,101	120	156	36	900,000	900,000	27,000
8	IBS Pharmaceu ticals	Nabulizers	29.1 1.20 17	23,185	120	156	36	440,000	4,283,750	128,513
9	Ultradent health care	Dental unit with chair	29.1 1.20 17	29,181	120	156	36	1,617,000	1,617,000	48,510
<b>Total</b>								<b>23,360,032</b>	<b>30,723,152</b>	<b>921,695</b>

**Annex-11**

Para 1.2.3.17

**Detail Of HRA And CA In Respect Of Different Categories**

S. No.	Name of Employee.	Designation	Place of Posting.	H.R.A. Per Month.	C.A. Per Month	Total HR & CA	amount recoverable
1	Dr.Zahid ur Rehman.	Senior Medical Officer	CH Sherwan.	3,873	5,000	8,873	106,476
2	Dr.Mirza Atif.	Medical Officer	BHU Numbal.	2,955	5,000	7,955	95,460
3	Dr.Kamran Aziz.	Medical Officer	BHU Mujath.	2,955	5,000	7,955	95,460
4	Dr.Minaj Bin Misba.	Medical Officer	BHU B.P.Khan.	2,955	5,000	7,955	95,460
5	Dr.Hamza Ashfaq.	Medical Officer	BHU Bandi Chamali.	2,955	5,000	7,955	95,460
6	Dr.Zeeshan Rasheed.	Medical Officer	BHU Zairat Masoom.	2,955	5,000	7,955	95,460
7	Dr.Nomna Sadiq.	Women Medical Officer	BHU Birangali.	2,955	5,000	7,955	95,460
8	Dr.Fozia Mukhtair.	Women Medical Officer	BHU Harno.	2,955	5,000	7,955	95,460
9	Dr.Nusrat Bashir.	Women Medical Officer	BHU Langrial.	2,955	5,000	7,955	95,460
10	Dr.Saba Murtaz.	Women Medical Officer	BHU Jabbrian.	2,955	5,000	7,955	95,460
11	Muhammad Ali.	Medical Technician	BHU Mangal.	1,307	2,856	4,163	49,956
12	Muhammad Rafique.	Medical Technician	BHU Pando Thana.	1,307	2,856	4,163	49,956
13	Muhammad Asghar.	Medical Technician	BHU Mangal.	1,307	2,856	4,163	49,956
14	Zahid.	Medical Technician	BHU Langrial.	1,307	2,856	4,163	49,956
15	Gul Sheraz.	Medical Technician	BHU Bodla.	1,307	2,856	4,163	49,956
16	Malik Shahzad.	Medical Technician	BHU Takia Shekhian.	1,307	2,856	4,163	49,956

17	Fozia Khan.	Charge Nurse.	Type"D"Hospital Lora.	1,818	-	1,818	21,816
18	Mehwish Batool.	Charge Nurse.	Type"D"Hospital Lora.	1,818	-	1,818	21,816
19	Shabana Bibi.	Charge Nurse.	Type"D"Hospital Boi.	1,818	-	1,818	21,816
20	Rahila Bibi.	Charge Nurse.	Type"D"Hospital Boi.	1,818	-	1,818	21,816
21	Shahreen Akram.	Charge Nurse.	Type"D"Hospital Lora.	1,818	-	1,818	21,816
22	Shahnaz Begum.	Lady Health Visitor	BHU Mujath.	1,307	2,856	4,163	49,956
23	Shugufta Nuzhat.	Lady Health Visitor	BHU Beerangali.	1,307	2,856	4,163	49,956
24	Sajida Bibi.	Lady Health Visitor	BHU P.K.Khan.	1,307	2,856	4,163	49,956
25	Busrat Bibi.	Lady Health Visitor	BHU Nawansher.	1,307	2,856	4,163	49,956
26	Rashida Gul.	Lady Health Visitor	BHU Bherwal.	1,307	2,856	4,163	49,956
27	Shista Azhar.	Lady Health Visitor	BHU Jabbrian.	1,307	2,856	4,163	49,956
28	Rubina Naheem.	Lady Health Visitor	BHU Nagri Payeen.	1,307	2,856	4,163	49,956
29	Asma Bibi.	Lady Health Visitor	BHU Mangal.	1,307	2,856	4,163	49,956
30	Neelum Rani.	Lady Health Visitor	BHU Nagri Totial.	1,307	2,856	4,163	49,956
31	Abdur Rasheed.	Dispensar	CD Lakhala.	1,307	2,856	4,163	49,956
32	Sher Gul.	Dispensar	CD Haji Gali.	1,307	2,856	4,163	49,956
33	Naheem Khalil.	EPI Technician.	Type"D"Hospial Lora.	1,307	2,856	4,163	49,956
34	Wasim Gul.	Chowkidar.	CD Kuthwal.	942	1,785	2,727	32,724
35	Babar Ali.	Chowkidar.	BHU Bodla.	942	1,785	2,727	32,724
<b>Total</b>							<b>2,039,352</b>

**Annex-12**

Para 1.2.3.20

**Detail of supply orders**

<b>S.No</b>	<b>Name of items</b>	<b>Name of Firm</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
1	X-Ray Plant 500 MA AC	MS Matora Engineering	01	5,967,000	5,967,000
2	ECG Machine 3 channels	IBS Pharmaceuticals	02	83,600	167,200
3	Nebulizer 408D	IBS Pharmaceuticals	50	11,000	550,000
4	X-ray viewing box	Strongman Medifier	15	32,550	488,250
5	Defibrillator Model	Friends Traders	05	394,500	1,972,500
6	Ultrasound General purpose	Friends Traders	04	1,445,000	5,780,000
7	X-Ray Plant 500 MA AC	MS Matora Engineering	01	5,967,000	5,967,000
8	Dental unit with chair	MS Ultradent Health	01	539000	539000
9	Hematology analyzer	Harora Parma	02	339000	678000
10	ECG machine 3 channels	IBS Pharmaceuticals	02	83600	167200
11	Emergency light with single reflector	MS Ultradent Health	02	89250	178500
12	Nebulizer 408D	IBS Pharmaceuticals	10	11000	110000
13	Sonic Aid machines	Med Express	02	39500	79000
14	Dry Heat sterilizer	IBS Pharmaceuticals	02	98717	197434
15	Blanket Double ply	Ehtisham Enterprises	50	1650	82500
16	Mattress Foam	Ehtisham Enterprises	50	4380	219000
17	Pillow with cover	Ehtisham Enterprises	50	525	26250
18	Bed sheets	Med Express	500	575	287500
19	Cupboard steel large size	Ehtisham Enterprises	10	26100	261000
20	CTG Machine F9 EDAN china	Med Express	02	445000	890000
21	Gymea vacuum suction with trolley	Sudadis Associates	02	121000	242000
22	Stethoscope Model	Sudadis Associates	50	1450	72500

23	Ultrasound general purpose	Friends Traders	01	1445000	1445000
24	BP apparatus with stand	IBS Pharmaceuticals	50	9000	450000
25	D&C/delivery table	Ideal Business	02	300000	600000
<b>Total</b>					<b>27,416,834</b>

**Annex-13**

Para 1.2.3.23

**Detail of cheques paid for different events up to June, 2018**

<b>S.No.</b>	<b>CHQ No.</b>	<b>Dated</b>	<b>Amount in Rs.</b>
1.	41271941	23-02-2018	40,000
2.	41271942	22-02-2018	30,000
3.	41271938	21-02-2018	20,000
4.	41271940	24-01-2018	20,000
5.	41271939	23-01-2018	10,000
6.	41271937	05-12-2017	40,000
7.	41271936	23-11-2017	50,000
8.	41271935	10-11-2017	60,000
9.	41271934	16-10-2017	8,400
10.	41271933	28-09-2017	6,330
11.	41271932	22-08-2017	44,000
12.	41271931	21-08-2017	50,000
13.	41271926	28-07-2017	66,000
14.	947850	25-07-2017	50,000
15.	947849	18-07-2017	50,000
16.	947848	14-07-2017	50,000
17.	947847	13-07-2017	50,000
18.	947846	24-05-2017	17,000
19.	947845	18-05-2017	35,000
20.	947844	09-05-2017	52,920
21.	947843	06-05-2017	30,000
22.	947838	09-03-2017	41,180
23.	947837	06-02-2017	40,000
24.	947835	05-01-2017	50,000
25.	947833	19-12-2016	25,000
26.	947832	15-12-2016	25,000
27.	947830	05-12-2016	25,000
28.	947829	05-12-2016	25,000
29.	947829	25-11-2016	25,000
30.	947824	26-10-2016	50,000
31.	947823	05-10-2016	50,000
32.	947821	08-09-2016	50,000
33.	947820	30-08-2016	50,000
34.	947819	29-08-2016	50,000
35.	947818	26-08-2016	50,000

36.	947817	25-08-2016	50,000
37.	947815	20-05-2016	70,000
38.	947813	21-04-2016	50,000
39.	947812	14-04-2016	50,000
40.	947811	18-12-2015	30,000
41.	947810	11-12-2015	25,000
42.	947808	16-11-2015	50,000
43.	947807	26-10-2015	50,000
44.	947806	19-10-2015	95,000
45.	947805	28-08-2015	60,000
46.	947804	13-08-2015	100,000
47.	947803	28-07-2015	100,000
<b>Total:</b>			<b>2,065,830</b>



**Annex-14****Para 1.3.2.1****Detail of rent of shops and cabins**

S. No	Property	Location	Name of Tenant	Tenant Address	Date of Property Lease/ Rent Execution	Date of Renewed Last Time	Previous Rent lease Amount	Current Rent/Lease Amount	Settle Rent After Negotiation	Arrears 2017-18
1	Shop	Jinnah Road	Khurshid Begum Wd/O Muhammad Younas	Jinnah Road	3/3/1997	30-6-2000	4730	18000	0	216,000
2	Shop & U/Storey	Jinnah Road	Seth Shabir Hussain & Seth Qaizar Hussain S/O Seth Zakiudin	Jinnah Road	3/3/1997	30-6-16	6020	27000	0	324,000
3	Shop & U/Storey	Jinnah Road	Asim Waheed S/O Waheed Khan	Jinnah Road	3/3/1997	30-6-2006	6600	18000	10164	70,880

4	Shop	Jinnah Road	Abdul Wahid S/O Noor Alam	Jinnah Road	3/3/1997	30-6-13	4300	18000	0	206,540
5	Shop & U/Storey	Jinnah Road	Raja Ejaz Ahmad Kiani S/O Nazar Elahi	Jinnah Road	3/3/1997	30-6-05	8570	27000	0	336,840
6	Shop, Ist Floor, 2nd Floor	Jinnah Road	Ishtiaq Ahmed S/O Muhammad Siddique	Jinnah Road	3/3/1997	30-6-14	8500	27000	0	324,000
7	Shop & U/Storey	Jinnah Road	Wife of Muhammad Salim S/O Rehmat Ullah	Jinnah Road	3/3/1997	30-6-11	6050	27000	0	324,000
8	Shop & U/Storey	Jinnah Road	Naveed Khan S/O Ayub Khan	Jinnah Road	3/3/1997	30-6-14	7370	27000	0	299,679
9	Shop & U/Storey	Jinnah Road	Muhammad Aziz S/O Muhammad Shareef	Jinnah Road	3/3/1997	30-6-13	6440	27000	0	324,000
10	2 Shops & 2 Upper Stories	Jinnah Road	Ejaz Ahmad, Zaheer Akhtar, Munir Akhtar S/O Anwar Khan	Jinnah Road	3/3/1997	30-6-16	12060	54000	0	648,000

11	Shop & U/Storey	Jinnah Road	Muhammad Junaid Muhammad Zoaib S/O Muhammad Hussain	Jinnah Road	3/3/1997	30-6-10	6600	27000	0	324,000
12	Shop, U/Floor, Basement 1, Basement 2	Jinnah Road	Dr Muhammad Farid S/O Kala Khan	Jinnah Road	3/3/1997	Nil	12615	80000	0	918,369
13	Shop	Jinnah Road	Ehsan Elahi S/O Muhammad Ishaq	Jinnah Road	3/3/1997	30-6-12	4300	19500	0	276,890
14	Shop	Jinnah Road	Muhammad Aman Malik S/O Said Ghulam Malik	Jinnah Road	3/3/1997	30-6-05		16500	0	198,000
15	Shop	Jinnah Road	Zahid Iqbal S/O Muhammad Iqbal	Jinnah Road	3/3/1997	30-6-05	2904	16500	0	198,000
16	Shop	Jinnah Road	Feroze Bamsi S/O Bahram Bamsi	Jinnah Road	3/3/1997	30-6-05	4280	16500	0	198,000

17	Shop	Jinnah Road	Muhammad Qasim S/O Muhammad Aslam	Jinnah Road	3/3/1997	30-6-16	4710	16500	0	198,000
18	Shop	Jinnah Road	Uzma Munawar W/O Muhammad Munawar	Jinnah Road	3/3/1997	30-6-16	4930	16500	0	182,000
19	Shop	Jinnah Road	Munir Ahmad ,Shahid Mehmood Ss/O Manzoor Elahi	Jinnah Road	3/3/1997	30-6-12	4280	16500	0	198,000
20	Shop	Jinnah Road	Haji Muhammad Ilyas S/O Sayed Mehmood	Jinnah Road	3/3/1997	30-6-06	4280	16500	0	223,700
21	Shop	Jinnah Road	Syed Altaf Hussain Shah S/O Syed Umer Shah	Jinnah Road	3/3/1997	30-6-10	4280	16500	0	198,000
22	Shop	Jinnah Road	Muhammad Riaz S/O Muhammad Aslam	Jinnah Road	3/3/1997	30-6-16	4280	16500	0	169,752

23	Shop	Jinnah Road	Mst Akhtar Jan Wd/O Habib Rehman, Afaq Ahmed ,Ashfaq Ahmed, Sajjad Ahmed, Waqar Ahmed ,Ss/O Habib ur Rehman	Jinnah Road	3/3/1997	30-6-16	4280	16500	0	203,000
24	Shop	Jinnah Road	Muhammad Khalid S/O Kala Khan ½ Abid Ali Malik S/O Malik Muhammad Sabir ½	Jinnah Road	3/3/1997	30-6-16	4710	16500	0	198,000
25	Shop	Jinnah Road	Sardar Muhammad Waheed and Brother S/O Muhammad Yousaf	Jinnah Road	3/3/1997	30-6-11	4868	16500	0	198,000
26	Shop	Jinnah Road	Sardar Akbar Khan S/O Shah Zaman	Jinnah Road	3/3/1997	30-6-05	4280	16500	0	198,000

27	Shop	Jinnah Road	Yasir Pervez ,Umer Pervez ,Haroon Pervez S/O Pervez Khan	Jinnah Road	3/3/1997	30-6-16	3590	9500	0	114,000
28	Shop	Jinnah Road	Mst: Zakia Wd/O Sohail Nassar, Shoab Nassar, Zeeshan Nassar, Ss/O Ambreen Nassar, Mehreen Nassar, Noreen Nassar	Jinnah Road	3/3/1997	30-6-10	4620	12000	0	199,440
29	Shop	Jinnah Road	Jameel Ahmad S/O Ghulam Mustafa	Jinnah Road	3/3/1997	30-6-16	4240	12000	0	120,680
30	Shop	Jinnah Road	Ghulam Nabi S/O Sharaf Din	Jinnah Road	3/3/1997	30-6-16	3850	12000	0	127,060
31	Shop & U/Storey	Jinnah Road	Shoukat Rehman S/O Fazal-e- Rehman	Jinnah Road	3/3/1997	30-6-15	5830	18000	0	144,000
32	Shop	Jinnah Road	Tanveer Elahi S/O Muhammad Ishaq Elahi	Jinnah Road	3/3/1997	30-6-06	3850	12000	0	144,000

33	Shop & U/Storey	Jinnah Road	Mst: Nargis (widow)Abdur Raheem S/O Haji Muhammad Shafi	Jinnah Road	3/3/1997	30-6-06	7000	18000	0	234,320
34	Shop	Jinnah Road	Zahid Ikram S/O Muhammad Akram	Jinnah Road	3/3/1997	30-6-10	3850	12000	0	118,590
35	Shop & U/Storey	Jinnah Road	Haroon-ur-Rashid S/O Mir Hussain	Jinnah Road	3/3/1997	30-6-16	5830	18000	0	190,348
36	Shop & U/Storey	Jinnah Road	Muhammad Ayaz Gul S/o Muhammad Ishaq	Jinnah Road	3/3/1997	30-6-06	3950	18000	0	219,920
37	Shop	Jinnah Road	Waheed Khan S/O Muhammad Amin	Jinnah Road	3/3/1997	30-6-06	2545	3500	0	42,000
38	Shop & U/Storey	Jinnah Road	Maqbool ur Rehman S/O Abdul Ghani	Jinnah Road	3/3/1997	30-6-06	6576	6600	0	86,796
39	Shop	Jinnah Road	Inam-ul-Haq S/O Bashir Ahmad	Jinnah Road	3/3/1997	30-6-14	4400	6300	0	46,560

40	Shop	Jinnah Road	Muhammad Sajid S/O Muhammad Saeed & Abdul Waheed S/O Khaleel Ur Rehman	Jinnah Road	3/3/1997	30-6-16	2800	3800	0	48,400
41	Shop	Jinnah Road	Sardar Safer Ahmed S/O Sardar Abdul jaleel	Jinnah Road	3/3/1997	30-6-14	6900	17700	0	212,400
42	Shop F.F, 2nd F	Jinnah Road	Muhammad Sabir S/O Ghulam Haider	Jinnah Road	3/3/1997	30-6-05	5240	22200	0	266,400
43	Shop	Main Bazar	Muhammad Anwar & Co S/O Dost Muhammad	Main Bazar	6/9/2007	30-6-15	4700	16800	0	201,600
44	Shop & U/Storey	Main Bazar	Sardar Dilawar Latif S/O Sardar Abdul Latif	Main Bazar	3/3/1997	30-6-2000	4690	8500	0	116,840
45	Shop & U/Storey	Main Bazar	Haji Muhammad Shafi S/O Abdur Rehman	Main Bazar	3/3/1997	30-6-02	4550	22200	0	266,400
46	Shop & U/Storey	Main Bazar	Tahir Qayum S/O Abdul Qayum	Main Bazar	3/3/1997	30-6-05	4550	18000	0	240,600



47	Shop	Main Bazar	Noor-ur-Rehman S/O Maqsood-ur- Rehman	Main Bazar	3/3/1997	30-6-16	3000	6000	0	72,000
48	Shop & U/Storey	Main Bazar	Ishaq Abbasi, Abdul Sattar Abbasi Ss/O Amir Hussain Abbasi	Main Bazar	3/3/1997	30-6-05	4780	7500	0	90,000
49	Shop	Main Bazar	Sakhi Sultan S/O Anwar Sultan	Main Bazar	3/3/1997	30-6-15	1550	9900	0	108,000
50	Shop	Main Bazar	Sakhi Sultan S/O Anwar Sultan	Main Bazar	3/3/1997	30-6-15	1610	12000	0	144,000
51	Shop	Main Bazar	Zahid Hussain S/O Abdul Aziz	Main Bazar	3/3/1997	30-6-16	1850	3200	3520	18,400
52	Shop	Masjid Bazar	Nasir Majeed S/O Gul Hameed	Masjid Bazar	3/3/1997	30-6-15	2610	3400	3740	40,800
53	Shop	Masjid Bazar	Muhammad Munir S/O Faqir Muhammad	Masjid Bazar	3/3/1997	30-6-16	3225	6000	0	72,000
54	Shop & U/Storey	Masjid Bazar	Kala Khan S/O Faiz Ullah	Masjid Bazar	3/3/1997	30-6-16	4790	29000	0	348,000
55	Shop	Masjid Bazar	Muhammad Sabir S/O Kala Khan	Masjid Bazar	3/3/1997	30-6-13	3010	12000	0	144,000

56	Shop, F.F, 2nd F	Masjid Bazar	Malik Muhammad Sabir S/O Kala Khan	Masjid Bazar	3/3/1997	30-6-11	7085	39500	0	474,000
57	Shop & U/Storey	Masjid Bazar	Abdul Waheed S/O Muhammad Din	Masjid Bazar	3/3/1997	30-6-16	5340	24000	0	288,000
58	Shop & U/Storey	Masjid Bazar	Iltaf Ahmed S/O Haji Abdul Rasheed	Masjid Bazar	3/3/1997	30-6-15	5340	24000	0	288,000
59	Shop & U/Storey	Masjid Bazar	Javed Ahmad S/O Haji Abdur Rasheed	Masjid Bazar	3/3/1997	30-6-16	5340	24000	0	288,000
60	Shop & U/Storey	Masjid Bazar	Ghulam Sarwar S/O Fazal Ur Rehman	Masjid Bazar	3/3/1997	30-6-16	2680	11000	0	132,000
61	Shop & U/Storey	Masjid Bazar	Altaf Ali S/O Hassan Din	Masjid Bazar	3/3/1997	30-6-15	2760	11000	0	132,000
62	Shop & U/Storey	Masjid Bazar	Mehboob Elahi S/O Khyber Zaman	Masjid Bazar	3/3/1997	30-6-15	2935	11000	0	132,000
63	Shop & U/Storey	Masjid Bazar	Atta Ullah Jan S/O Faqir Muhammad	Masjid Bazar	3/3/1997	30-6-16	2700	22000	0	264,000

64	Shop, F.F, 2nd F	Masjid Bazar	Manzoor Ahmed, Shabir Ahmed, Shafique Ahmed, Siddique Ahmed , Waheed Ahmed, Atta Ur Rehman Ss/O Aziz Ur Rehman	Masjid Bazar	3/3/1997	30-6-16	6090	38000	3520	16,000
65	Shop	Old Sabzi Mandi	Abdul Hameed S/O Aziz ur Rehman	Old Sabzi Mandi	3/3/1997	Nil	1300		0	91,200
66	Shop	Old Sabzi Mandi	Haji Javed Iqbal S/O Muhammad Mumtaz	Old Sabzi Mandi	3/3/1997	30-6-14	7000	16800	0	201,600
67	Shop & U/Storey	Old Sabzi Mandi	Saleem Akhtar S/O Muhammad Mumtaz	Old Sabzi Mandi	3/3/1997	30-6-10	2367	16800	0	201,600
68	Shop	Old Sabzi Mandi	Muhammad Aslam S/O Kala Khan	Old Sabzi Mandi	3/3/1997	30-6-16	3240	8400	0	100,800
69	Shop	Old Sabzi Mandi	Muhammad Rafique S/O Niaz Din	Old Sabzi Mandi	3/3/1997	30-6-15	3630	9600	0	111,600
70	Shop	Old Sabzi Mandi	Mehmood Gul S/O Chaudary Mehboob Elahi	Old Sabzi Mandi	3/3/1997	30/6/14	2000	4000	0	48,000

71	Shop	Old Sabzi Mandi	Mehmood Gul S/O Chaudary Mehboob Elahi	Old Sabzi Mandi	3/3/1997	Nil	2000		0	48,000
72	Shop	Old Sabzi Mandi	Abdur Razzaq S/O Gulzar	Old Sabzi Mandi	3/3/1997	30/6/16	3335	5000	0	60,000
73	Shop	Old Sabzi Mandi	Muhammad Mushtaq S/O Faqeer Ali	Old Sabzi Mandi	3/3/1997	30/6/13	2400	4000	0	48,000
74	Shop	Old Sabzi Mandi	Muhammad Mushtaq S/O Chaudary Faqir Ali	Old Sabzi Mandi	3/3/1997	30/6/14	2400	4000	0	48,000
75	Shop	Old Sabzi Mandi	Muhammad Younis S/O Muhammad Yousuf.	Old Sabzi Mandi	3/3/1997	30/6/16	3240	15900	0	190,800
76	Shop	Old Sabzi Mandi	Muhammad Rafiq S/O Niaz Din	Old Sabzi Mandi	3/3/1997	30/6/16	3240	9300	0	115,200
77	Shop, F.F, 2nd F	Old Sabzi Mandi	Malik Muhammad Saleem S/O Abdul Latif	Old Sabzi Mandi	3/3/1997	30/9/05	5060	9900	0	118,800
78	Shop & U/Storey	Old Sabzi Mandi	Haji Nazir Ahmad S/O Haji Faqir Muhammad	Old Sabzi Mandi	3/3/1997	19/9/07	7400	30700	0	368,400

79	Shop & U/Storey	Old Sabzi Mandi	Abid Miskeen, Muhamamd Nadeem, Muhammad Nisar Ss/O Muhammad Miskaeen	Old Sabzi Mandi	3/3/1997	80/8/07	4280	35100	0	421,200
80	Shop & U/Storey	Old Sabzi Mandi	Mumtaz Ali S/O Fazal Din	Old Sabzi Mandi	3/3/1997	3/8/05	4280	17000	0	204,000
81	Shop	Old Sabzi Mandi	Muhammad Riaz S/O Muhammad Akram	Old Sabzi Mandi	3/3/1997	30-6-15	7300	18300	0	219,600
82	Shop	Old Sabzi Mandi	Muhammad Mushtaq S/O Muhammad Yaqoob	Old Sabzi Mandi	3/3/1997	30-6-13	2380	6000	0	72,000
83	Shop	Old Sabzi Mandi	Sarwar Khan S/O Akbar Khan	Old Sabzi Mandi	3/3/1997	Nil	2575	6000	0	72,000
84	Shop	Old Sabzi Mandi	Jehangir Khan S/O Mir Zaman	Old Sabzi Mandi	3/3/1997	30-6-2006	2380	6000	0	56,292
85	Shop	Old Sabzi Mandi	Niaz Khan S/O Aurangzeb Khan	Old Sabzi Mandi	3/3/1997	30-6-14	2380	6000	0	72,000

86	Shop	Old Sabzi Mandi	Legal Heirs of Nawaz S/O Abdullah	Old Sabzi Mandi	Nil	Nil	2615		0	72,000
87	Shop	Old Sabzi Mandi	Khan Afsar S/O Haji Gul Zaman	Old Sabzi Mandi	3/3/1997	2005	2380	6000	0	72,000
88	Shop	Old Sabzi Mandi	Sarwar Khan S/O Akbar Khan	Old Sabzi Mandi	3/3/1997	30-6-14	2610	6000	0	169,260
89	Shop	Old Sabzi Mandi	Jehangir Khan S/O Haji Mir Zaman & Mst: Gulnaz Wd/O Jehangir	Old Sabzi Mandi	3/3/1997	30-6-14	2380	6000	0	53,940
90	Shop	Old Sabzi Mandi	Nadeem Ahmed S/O Sikandar Hayat Khan	Old Sabzi Mandi	3/3/1997	30-6-2005	2380	6000	0	72,000
91	Shop	Old Sabzi Mandi	Marbat Jan Wd/O Muhammad Akram	Old Sabzi Mandi	3/3/1997	2005	2380	6000	0	72,000
92	Shop	Old Sabzi Mandi	Asad Bukhari S/O Khawaj Muhammad	Old Sabzi Mandi		30-6-14	2380	6000	0	72,000
93	Shop	Old Sabzi Mandi	Khan gul S/O Abdul Aziz	Old Sabzi Mandi	3/3/1997	30-6-12	2620	6000	0	72,000

94	Shop	Old Sabzi Mandi	Malik Ayaz , Shezad Mehmood Ss/O Mesri Khan	Old Sabzi Mandi	3/3/1997	30-6-15	2840	6000	0	89,040
95	Shop	Mutton Market	Chaudary Mehboob Elahi S/O Fazal Elahi	Mutton Market	3/3/1997	30/6/11	5630	6500	0	102,000
96	Shop	Mutton Market	Shahid Ali S/O Abdul Qadir	Mutton Market	3/3/1997	1-10-14	1815	3500	0	36,009
97	Shop	Mutton Market	Tariq Mehmood S/O Ashiq Elahi	Mutton Market	3/3/1997	10/6/200	2380	3500	0	31,528
98	Shop	Mutton Market	Yasir Elahi, Faisal Elahi, Adil Elahi, Ss/O Chaudary Barkat Elahi	Mutton Market	3/3/1997	30-6-16	3910	15400	5500	22,000
99	Shop	Mutton Market	Zulfiqar S/O Abdul Latif	Mutton Market	3/3/1997	29-1-15	1815	5000	0	56,000
100	Shop	Mutton Market	Muhammad Shafiq S/O Muhammad Iqbal	Mutton Market	3/3/1997	15-3-98	2800	5000	0	75,000
101	Shop	Mutton Market	Abdul Hameed S/O Said Rasool	Mutton Market	3/3/1997	9-9-3	2455	5000	0	60,000

102	Shop	Mutton Market	Abdur Rauf S/O Abdul Majeed	Mutton Market	3/3/1997	30-6-16	2455	5000	0	60,000
103	Shop	Mutton Market	Muhammad Ashraf S/O Nabi Baksh	Mutton Market	3/3/1997	21-8-98	2990	5000	0	66,160
104	Shop	Mutton Market	Muhammad Iqbal S/O Muhammad Ashraf	Mutton Market	3/3/1997	15-7-98	2800	5000	0	93,600
105	Shop	Mutton Market	Abdul Hameed S/O Moula Baksh	Mutton Market	3/3/1997	30-6-16	2455	5000	0	60,000
106	Shop	Mutton Market	Muhammad Arshad S/O Abdul Aziz	Mutton Market	3/3/1997	4-8-98	2990	5000	0	76,900
107	Shop	Mutton Market	Muhammad Sabir S/O Khuda Baksh	Mutton Market	3/3/1997	16-9-03	2455	5000	0	55,840
108	Shop	Mutton Market	Wajid Khan S/O Muhammad Aslam	Mutton Market	3/3/1997	30-6-14	1815	5000	0	60,000
109	Shop	Mutton Market	Muhammad Iqbal S/O Khuda Baksh	Mutton Market	3/3/1997	16-9-03	2455	5000	0	60,000
110	Shop	Mutton Market	Muhammad Sabir S/O Khuda	Mutton Market	1980	30-6-16	sealed	0	0	60,000



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111	Shop	Mutton Market	Muhammad Aslam S/O Allah Dita	Mutton Market	1980	Nil	2160	0	4000	16,000
112	Shop	Mutton Market	Tariq Mehmood S/O Abdul Aziz	Mutton Market	3/3/1997	21-7-99	1300	5000	0	58,185
113	Shop	Mutton Market	Chaudary Mehboob Elahi S/O Fazal Elahi	Mutton Market	3/3/1997	30-6-11	2150	5000	0	60,000
114	Shop	Mutton Market	Sardar Saqib S/O Sardar Zulfiqar	Mutton Market	3/3/1997	16-9-03	2455	5000	0	60,000
115	Shop	Mutton Market	Muhammad Arshad S/O Abdul Aziz	Mutton Market	3/3/1997	9-9-03	2700	5000	0	60,000
116	Shop	Mutton Market	Chaudary Meboob Elahi S/O Chaudary Fazal Elahi	Mutton Market	3/3/1997	30-6-11	3270	6500	0	85,800
117	Shop	Mutton Market	Pervez S/O Faqir Muhammad	Mutton Market	3/3/1997	13-6-2000	5630	5000	0	60,000
118	Shop	Mutton Market	Muhammad Asif S/O Abdul Aziz	Mutton Market	3/3/1997	30-6-16	2700	5000	0	60,000

119	Shop	Mutton Market	Tahfoor-ul-Islam S/O Ali Akbar Khan	Mutton Market	3/3/1997	2009	3270	5000	0	60,000
120	Shop	Mutton Market	Qaisar Shezad S/O Zahoor Elahi	Mutton Market	1980	30-6-16	5630	7000	0	89,630
121	CNG+ open Plot	Jinnah Road	Muhammad Akram Abbasi S/O Abdul Aziz Abbasi CNG Jinnah Roaad	Jinnah Road	1980	Nil	68587		0	882,450
122	Ashiq Goods Agency	Jinnah Road	Khalid Iqbal S/O Muhammad Yousaf Ashiq Goods	Jinnah Road	1980	Nil	15000		0	937,200
123	Shop	Kutchery Road	Dr.Asad Khan S/O Yousaf Khan Upper Storey Utility Store	Kutchery Road	3/3/1997	30-6-16	3240	12000	0	144,000
124	Shop & U/Storey	Kutchery Road	Shabran S/O Muhammad Zafran	Kutchery Road	3/3/1997	31-7-2002	5150	7000	0	223,000
125	Shop	Kutchery Road	Fazal ur Rehman S/O Rehmat Ullah	Kutchery Road	3/3/1997	2010	2500	5000	0	90,000

126	Shop F.F,2nd F	Kutchery Road	Muhammad Saleem S/O Haji Mir Akbar Muhammad Nazeer S/O Shezad	Kutchery Road	3/3/1997	30-6-16	3430	7800	0	93,600
127	Shop	Kutchery Road	Muhammad Nazir S/O Shehzad Jangeer Elahi	Kutchery Road	3/3/1997	30-6-16	2095	5000	0	47,176
128	Shop	Kutchery Road	Jehangir Elahi Advocate	Kutchery Road	3/3/1997	30-6-14	960	7000	0	84,000
129	Shop	Kutchery Road	Nighat Afsar Jadoon Advocate & Shohaib Khan Advocate	Kutchery Road	3/3/1997	30-6-2006	890	9500	0	114,000
130	Shop & U/Storey	Kutchery Road	Nighat Afsar Jadoon Advocate & Shohaib Khan Advocate	Kutchery Road	3/3/1997	9-7-2002	1515	9500	0	114,000
131	Shop	Kutchery Road	Adam khan Jadoon Advocate	Kutchery Road	3/3/1997	11-3-2010	2620	8000	0	205,260
132	Upper Storey	Kutchery Road	Mst: Bibi Salma Advocate	Kutchery Road	3/3/1997	30-6-16	1210	8000	0	100,840

133	Shop	Kutchery Road	Ameer Hussain Abbasi Advocate	Kutchery Road	3/3/1997	30-6-16	865	10000	0	120,000
134	Shop	Sherwan Road/ Tanchi Chowk	Abdul Jamil S/O Abdul Aziz	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-16	2600	10000	0	120,000
135	Shop & U/Storey	Sherwan Road/ Tanchi Chowk	Muhammad Yousaf S/O Aziz ur Rehman	Sherwan Road/ Tanchi Chowk	3/3/1997	16-9-2000	3850	10000	0	120,000
136	Shop	Sherwan Road/ Tanchi Chowk	Legal Heirs of MuhammadGular S/O Muhammad Yaqoob	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-16	3700	8000	0	96,000
137	Shop & U/Storey	Sherwan Road/ Tanchi Chowk	Malik Muhammad Tariq S/O Malik Muhammad Mushtaq	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-2012	4520	9000	0	108,000
138	Shop, F.F, 2nd F	Sherwan Road/ Tanchi Chowk	Muhammad Shakeel S/O Muhammad Ashraf	Sherwan Road/ Tanchi Chowk	3/3/1997	20-8-2005	2700	10000	0	120,000
139	Shop	Sherwan Road/ Tanchi Chowk	Mir Afzal S/O Feroze Khan	Sherwan Road/ Tanchi Chowk	3/3/1997	7-5-14	2730	5000	0	47,988

140	Shop	Sherwan Road/ Tanchi Chowk	Touqir Asghar S/O Ali Asghr	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-16	1745	5000	0	60,000
141	Shop	Sherwan Road/ Tanchi Chowk	Mst Skindar Jan Wd/O Muhammad Zaman	Sherwan Road/ Tanchi Chowk	1980	Nil	2610		0	144,000
142	Shop	Sherwan Road/ Tanchi Chowk	Muhammad Ashraf S/O Rehmatullah	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-16	2610	6500	0	78,000
143	Shop	Sherwan Road/ Tanchi Chowk	Muhammad Dawood S/O Muhammad Riaz	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-16	1610	6500	0	78,000
144	Shop	Sherwan Road/ Tanchi Chowk	Iftikhar Ahmed S/O Muhammad Younis	Sherwan Road/ Tanchi Chowk	3/3/1997	2013	1610	6500	0	78,000
145	Shop	Sherwan Road/ Tanchi Chowk	Muhammad Fiaz S/O Muhammad Sultan	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-12	2610	9000	0	108,000
146	Shop	Sherwan Road/ Tanchi Chowk	Muhammad Fiaz S/O Muhammad Sultan	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-12	1845	9000	0	108,000
147	Shop & U/Storey	Sherwan Road/ Tanchi Chowk	Zeshan Munir S/O Munir Ahmed	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-16	11930	13000	0	24,960

148	Shop	Sherwan Road/ Tanchi Chowk	Inayat Elahi S/O Abdul Karim	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-16	1850	28000	0	327,860
149	Rent of Stairs	Sherwan Road/ Tanchi Chowk	Ishtiaq Bari S/O Sarwar Sultan	Sherwan Road/ Tanchi Chowk	3/3/1997		210		0	122,520
150	Shop	Sherwan Road/ Tanchi Chowk	MuhammadNaseer S/O MuhammadShariff	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-13	3520	6000	0	72,000
151	House	Sherwan Road/ Tanchi Chowk	Khalid S/O Kala Khan	Sherwan Road/ Tanchi Chowk	3/3/1997	30-6-14	1960	21000	0	252,000
152	House	Sherwan Road/ Tanchi Chowk	Mst: Shamim Akhtar W/O Noor Hussain Abbasi	Sherwan Road/ Tanchi Chowk	3/3/1997	20-11-2005	5965	8000	0	172,620
153	House	Sherwan Road/ Tanchi Chowk	Legal Heirs of Malik Jandad	Sherwan Road/ Tanchi Chowk	1980	Nil	2750		0	129,160
154	House	Sherwan Road/ Tanchi Chowk	Daniel Naser Naseem,Mikaeel Nabeel Naseem	Sherwan Road/ Tanchi Chowk	3/3/1997	Nil	275	4000	0	51,300

155	House	Sherwan Road/ Tanchi Chowk	Muhammad Afsar Khan S/O Fazal Khan	Sherwan Road/ Tanchi Chowk	3/3/1997	Nil	325	325	0	689
156	House	Sherwan Road/ Tanchi Chowk	Haji Bostan Khan S/O Fazal Din	Sherwan Road/ Tanchi Chowk	3/3/1997	Nil	790	790	0	27,560
157	Shop	Jinnah Road/Shezada Industry Road	Muhammad Ashraf, Muhammad Farid, Muhammad Ibrar Ss/O Ali Sher Ahmed	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-12	8960	9000	0	108,000
158	Shop	Jinnah Road/Shezada Industry Road	Muhammad Farid S/O Abdur Rehman	Jinnah Road/Shezada Industry Road	3/3/1997	Nil	1940	5000	0	51,464
159	Shop	Jinnah Road/Shezada Industry Road	Muhammad Ishaq S/O Abdul Hameed	Jinnah Road/Shezada Industry Road	3/3/1997	2005	1320	14000	0	168,000
160	Shop	Jinnah Road/Shezada Industry Road	Faisal Khan S/O Muhammad farid	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-13	1815	12000	0	144,000
161	Shop	Jinnah Road/Shezada Industry Road	Gul Hameed S/O yaqub Khan	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-12	1850	5000	0	60,000

162	Shop	Jinnah Road/Shezada Industry Road	Muhammad Younas S/O Noor Muhammad	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-14	1840	5000	0	60,030
163	Shop	Jinnah Road/Shezada Industry Road	Abdul Khaei S/O Abdul Karim	Jinnah Road/Shezada Industry Road	3/3/1997	2003	1840	5000	0	60,000
164	Shop	Jinnah Road/Shezada Industry Road	Abdur Razaq S/O Alaf Din	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-16	1840	8000	0	83,856
165	Shop	Jinnah Road/Shezada Industry Road	Bedar Khan S/O Mirdi Khan	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-10	3835	7000	0	84,000
166	Shop	Jinnah Road/Shezada Industry Road	Muhammad Rustam S/O Gul Hussain	Jinnah Road/Shezada Industry Road		Nil	1920		0	60,000
167	Shop	Jinnah Road/Shezada Industry Road	Zahid Mir S/O Muhammad Ramzan Mir	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-11	7546	10000	0	120,000
168	Shop	Jinnah Road/Shezada Industry Road	Haroon-ur-Rasheed S/O Abdul Rasheed	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-12	5960	10000	0	120,000
169	Shop	Jinnah Road/Shezada Industry Road	Haider Abbas S/O Abu Al Hassan	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-12	710	3000	0	36,000



170	Shop	Jinnah Road/Shezada Industry Road	Malik Haroon S/O Feroz Khan	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-12	1430	7000	0	84,000
171	Shop	Jinnah Road/Shezada Industry Road	Muhammad Asif S/O Muhammad Akbar	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-12	710	3000	0	36,000
172	Shop	Jinnah Road/Shezada Industry Road	Muhammad Younas S/O Noor Muhammad	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-11	710	3000	0	36,000
173	Shop	Jinnah Road/Shezada Industry Road	Babar Hussain S/O Muhammad Ayub	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-12	1055	3000	0	36,000
174	Shop	Jinnah Road/Shezada Industry Road	Said Ahmed S/O Abdul Karim	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-06	6925	10000	0	120,000
175	Shop	Jinnah Road/Shezada Industry Road	Waseem Yousaf S/O Muhammad Yousaf	Jinnah Road/Shezada Industry Road	3/3/1997	30-6-06	710	3000	0	36,000
176	Shop	Empire Road	Muhammad Nawaz, Dildar Ahmed, Waqar Ahmed Ss/O Abdur Rasheed	Empire Road	3/3/1997	30-6-16	2160	4000	0	36,120
177	2 Shops	Empire Road	Zafar Abbas S/O Muhammad	Empire Road	3/3/1997	30-6-16	4320	4000	0	57,024

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178	Shop	Empire Road	Muhammad Bashir S/O Muhammad Zaman	Empire Road	3/3/1997	30-6-16	2160	4000	0	48,000
179	Shop	Empire Road	Hafiz Qari Muhammad Iqbal S/O Aziz ur Rehman	Empire Road	3/3/1997	30-6-14	2160	4000	0	48,000
180	Shop	Empire Road	Arshad Mahmood S/O Muzamal Din Old	Empire Road	3/3/1997	30-6-16	2160	4000	0	48,000
181	Shop	Empire Road	Haji Ashiq Hussain S/O Abdur Rehman	Empire Road	3/3/1997	30-6-12	2160	4000	0	33,744
182	Shop	Empire Road	Haji Muhammad Bashir S/O Faqir Muhammad	Empire Road	3/3/1997	30-6-16	4660	5000	0	10,000
183	Shop	Empire Road	Abdul Majeed S/O Ali Bahadur	Empire Road	3/3/1997	30-6-14	2160	4000	0	48,000
184	Shop	Empire Road	Abdul Hafeez S/O Abdul Aziz C/O Qaiser	Empire Road	3/3/1997		2545	4000	0	48,000

<b>185</b>	Shop	Empire Road	Muhammad Bashir S/O Muhammad Sultan	Empire Road	3/3/1997	30-6-16	1930	4000	0	37,385
<b>186</b>	Shop	Empire Road	Malik Altaf S/O Malik Gohar Rehman	Empire Road	3/3/1997	Nil	1340	4000	2420	16,400
<b>187</b>	Shop	Empire Road	Fida Ali S/O Abdur Rehman	Empire Road	3/3/1997	Nil	1455	4000	0	48,000
<b>188</b>	Shop	Empire Road	Fida Ali S/O Abdur Rehman C/O Haji Ashiq Hussain	Empire Road	3/3/1997	Nil	1455	4000	0	48,000
<b>189</b>	Shop	Empire Road	Sajjad Ahmed S/O Abdur Rehman	Empire Road	3/3/1997	Nil	3375	8000	0	96,000
<b>190</b>	Shop	Empire Road	Sajjad Ahmed S/O Abdur Rehman	Empire Road	3/3/1997	Nil	3090	8000	0	96,000
<b>191</b>	Shop	Empire Road	Hafeez Gul S/O Yaqoob Khan	Empire Road	3/3/1997	Nil	2550	6000	0	72,000
<b>192</b>	Shop	Eid Gah Road	Tariq Jamal S/O Sheikh Jamal Din	Eid Gah Road	3/3/1997	30-6-16	17950	28000	0	336,000

193	Shop	Eid Gah Road	Shabir Hussain S/O Aziz Ur Rehman & Zeeshan Brothers Sons Muhammad Khalid	Eid Gah Road	3/3/1997	30-6-16	4700	10000	0	120,000
194	Shop	Eid Gah Road	Muhammad Pervez S/O Mir Afzal	Eid Gah Road	3/3/1997	30-6-16	9410	23000	0	276,000
195	Shop	Eid Gah Road	Muhammad Salim S/O Faiz Ullah & Masood ur Rehman S/O Kala	Eid Gah Road	3/3/1997	30-6-16	6800	16000	0	192,000
196	Shop	Eid Gah Road	Muhammad Sadiq S/O Kala khan	Eid Gah Road	3/3/1997	30-6-16	6000	16000	0	192,000
197	Shop	Eid Gah Road	Muhammad Ali & Malik Abdullah Ss/O Muhammad Shafique	Eid Gah Road	3/3/1997	30-6-16	14480	28000	0	336,000
198	Shop	Suzuki Adda	Arshad Javed, Zahid Gul Ss/O Abdur Rehman	Suzuki Adda	3/3/1997	2006	1210	2500	0	48,000

199	Shop	Suzuki Adda	Farida Jan Wd/O Muhammad Taj, Raheel Ahmed S/O Muhammad Taj	Suzuki Adda	3/3/1997	30-6-16	1100	4000	0	48,000
200	Shop	Suzuki Adda	Mir Muhammad S/O Barkat Ullah	Suzuki Adda	3/3/1997	30-6-16	1100	4000	2530	18,400
201	Shop	Suzuki Adda	Pervez Khan Jadoon S/O Mirdad khan Jadoon	Suzuki Adda	3/3/1997	30-6-10	2160	5000	0	52,872
202	Shop	Suzuki Adda	Muhammad Jamil S/O Sakandar Khan	Suzuki Adda	3/3/1997	30-6-07	2160	5000	0	60,000
203	Shop	Suzuki Adda	Saleem Khan S/O Ghulam Jan	Suzuki Adda	3/3/1997	30-6-16	2160	5000	0	60,000
204	Shop	Suzuki Adda	Muhammad Imtiaz S/O Sardar Khushal	Suzuki Adda	3/3/1997	30-6-99	2160	5000	0	60,920
205	Shop	Suzuki Adda	Muhammad Farooq S/O Sikandar Khan	Suzuki Adda	3/3/1997	30-6-16	2160	5000	0	48,120
206	Shop	Suzuki Adda	Saleem Gul S/O Muhammad Hussain	Suzuki Adda	3/3/1997	30-6-16	2160	5000	0	48,120

207	Shop	Suzuki Adda	Malik Muhammad Nazir S/O Samundar Khan	Suzuki Adda	3/3/1997	2005	2160	5000	0	63,000
208	Shop	Suzuki Adda	Muhammad Saeed S/O Muhammad Haroon	Suzuki Adda	3/3/1997	30-6-2000	2160	5000	0	60,000
209	Shop	Suzuki Adda	Riaz Khan S/O Mohabat Khan	Suzuki Adda	3/3/1997	2002	2160	5000	0	89,440
210	Shop	Suzuki Adda	Haji Sakhi Sultan S/O Muhammad Zaman	Suzuki Adda	3/3/1997	1999	2160	5000	0	74,440
211	Shop	Link Road	Nadeem Gul S/O Abdul Aziz	Link Road	3/3/1997	30-6-15	3040	4000	0	48,000
212	Shop	Link Road	Muhammad Asif S/O Ghulab	Link Road	3/3/1997	30-6-15	1210	4000	0	42,676
213	Shop	Link Road	Sardar Abdul Waheed S/O Abdul Aziz	Link Road	3/3/1997	30-6-15	1540	4000	0	48,480
214	Shop	Link Road	Tariq Mehmood S/O Muhammad Ashraf	Link Road	3/3/1997	30-6-14	3000	4000	0	48,000

215	Shop	Link Road	Legal Heirs of Sarfaraz Ahmed (Late)	Link Road	3/3/1997	30-6-16	2900	4000	0	54,400
216	Shop	Link Road	Muhammad Riaz S/O Sheikh Karam Baksh	Link Road	3/3/1997	30-6-15	1700	4500	0	36,780
217	Shop	Link Road	Muhammad Riaz S/O Sheikh Karam Baksh	Link Road	3/3/1997	30-6-15	1540	4000	0	43,836
218	Shop	Link Road	Muhammad Iqbal S/O Pir Khan	Link Road	3/3/1997	30-6-15	1870	4000	0	48,220
219	Shop	Link Road	Muhammad Iqbal S/O Gulzaman	Link Road	3/3/1997	30-6-15	4520	10000	0	129,040
220	Shop	Link Road	Muhammad Nawaz S/O Gulzaman	Link Road	3/3/1997	Nil	4520	10000	0	120,000
221	Shop	Link Road	Waheed ur Rehman , Hafeez Ur Rehman, Hameed Ur Rehman Ss/O Muhammad Jan	Link Road	3/3/1997	1996	3800	4000	0	47,460

222	Shop & U/Storey ,Front Side (Rasta)	Link Road	Waheed ur Rehman S/O Muhammad Jan	Link Road	3/3/1997	30-6-16	5490	5000	0	38,496
223	Shop & U/Storey	Link Road	Yasir Ali S/O Muhammad Yousaf	Link Road	3/3/1997	30-6-15	3830	5000	0	60,000
224	Shop	Link Road	Iltaf Ashraf S/o Muhammad Ashraf	Link Road	3/3/1997	30-6-14	1540	4000	0	52,620
225	Shop	Link Road	Iftikhar Ahmed S/O Muhammad Ayub	Link Road	3/3/1997	30-6-16	1540	5000	0	48,000
226	Shop	Link Road	Muhammad Javed S/O Ali Akbar	Link Road	3/3/1997	30-6-15	1680	4000	0	48,000
227	Shop, F.F,2nd F	Link Road	Ghulam Haider S/O Muhammad Ali	Link Road	3/3/1997	30-6-16	2660	5000	0	42,000
228	Shop	Link Road	Ashiq Hussain S/O Muhammad Sadiq	Link Road	3/3/1997	30-6-15	1550	4000	0	41,180



229	Shop & U/Storey	Link Road	Hafeez Ur Rehman, Muhammad Ibrahim Ss/O Muhammad Jan	Link Road	3/3/1997	30-6-16	2535	5000	0	51,687
230	Shop	Link Road	Muhammad Ashraf S/O Muhammad Akbar	Link Road	3/3/1997	30-6-14	1550	4000	0	33,770
231	Shop	Link Road	Iftakhar Ahmed S/O Muhammad Ayub	Link Road	3/3/1997	2003	2900	4000	0	60,000
232	Shop & U/Storey	Link Road	Legal Heirs of Khalid Hafeez S/O Ali Zaman	Link Road	3/3/1997	30-6-15	3750	5000	0	35,250
233	Shop	Link Road	Muhammad Farid S/O Abdul Aziz	Link Road	3/3/1997	30-6-10	1540	4000	0	48,000
234	Shop	Link Road	Taj Muhammad S/O Umer Din	Link Road	3/3/1997	30-6-15	1680	4000	0	43,000
235	Shop	Link Road	Master Kashif Aslam S/O Aslam Waqar	Link Road	3/3/1997	30-6-11	1540	6000	0	72,000
236	Shop	Link Road	Mir Hussain S/O Abdul Khan	Link Road	3/3/1997	30-6-14	1550	5000	0	60,000

237	Shop & U/Storey	Link Road	Gul Zaman S/O Kala Khan	Link Road	3/3/1997	30-6-15	2370	6000	0	72,000
238	Shop & U/Storey	Link Road	Bilal Khurshid, Sardar Muhammad Ali, Saad Ali, Ss/O Khurshid Ahmed	Link Road	3/3/1997	30-6-12	3175	6000	0	49,521
239	Shop & U/Storey	Link Road	Khaliq Dad Khan S/O Sardar Kala Khan	Link Road	3/3/1997	30-6-14	3175	6000	0	39,042
240	Shop	Link Road	Muhammad Javed Rahim Gul S/O Abdul Rahim Gul	Link Road	3/3/1997	30-6-15	2160	6000	0	72,000
241	Shop	Link Road	Habib-ur-Rehman, Zia-ur-Rehman Ss/O Muhammad Jan	Link Road	3/3/1997	30-6-16	2370	6000	0	54,468
242	Shop	Link Road	Muhammad Pervez S/O Abdur Rehman	Link Road	3/3/1997	30-6-14	2160	6000	0	72,000
243	Shop	Link Road	Muhammad Sadiq S/O Hassan	Link Road	3/3/1997	30-6-15	2390	6000	0	6,000

244	Shop	Link Road	Muhammad Rafique S/O Noor Alam	Link Road	3/3/1997	30-6-15	3225	6000	0	72,000
245	Shop	Link Road	Muhammad Sultan S/O Muhammad Hussain	Link Road	3/3/1997	30-6-16	3900	6000	0	72,000
246	Shop	Link Road	Muhammad Sultan S/O Muhammad Hussain	Link Road	3/3/1997	30-6-15	3900	6000	0	80,300
247	Shop	Link Road	Muhammad Siddique S/O Sharaf Din	Link Road	3/3/1997	30-6-16	3660	6000	0	72,000
248	Shop	Link Road	Muhammad Shafi S/O Muhammad Aslam	Link Road	3/3/1997	2005	3535	6000	5280	9,359
249	Shop	Link Road	Sami Ullah Khan S/O Muhammad Wali Khan	Link Road	3/3/1997	2002	3215	4000	0	48,000
250	Shop	Link Road	Muhammad Naeem S/O Hayat	Link Road	3/3/1997	Nil	3215	4000	0	73,000
251	Shop	Link Road	Muhammad Khurshid S/O	Link Road	3/3/1997	30-6-15	3215	4000	0	4,000

			Nawab Khan							
252	Shop	Link Road	Nazir Hussain S/O Aziz ur Rehman	Link Road	3/3/1997	30-6-15	3215	4000	0	42,000
253	Shop	Link Road	Shahid Iqbal S/O Abdul Manan	Link Road	3/3/1997	2004	3880	3500	0	42,000
254	Shop	Link Road	Aurangzeb S/O Gul Zaman	Link Road	3/3/1997	2005	2875	4000	0	57,500
255	Shop	Link Road	Muhammad Aslam S/O Muhammad Hussain	Link Road	3/3/1997	30-6-16	3300	8000	0	96,000
256	Shop	Link Road	Mushtaq Ahmed Ghani S/O Haji Abdul Ghani	Link Road	3/3/1997	01-7-2000	5200	8000	0	96,000
257	Shop	Kunj Road	Haji Muhammad Ejaz S/O Sheikh Ahmed	Kunj Road	3/3/1997	Nil	2380		0	36,000
258	Shop	Kunj Road	Abdur Rehman S/O Hayat	Kunj Road	3/3/1997	Nil	2360		0	48,000
259	Shop	Kunj Road	Haji Muhammad Ejaz S/O Sheikh Ahmed	Kunj Road	3/3/1997	Nil	1330		0	36,000

260	Shop	General Bus Stand	Saeed Ahmed S/O Hashim Ali	General Bus Stand	3/3/1997	30-6-14	2885	4000	0	48,000
261	Shop	General Bus Stand	Haji Muhammad Zaman S/O Sher Zaman	General Bus Stand	3/3/1997	30-6-13	2080	4000	0	36,120
262	Shop	General Bus Stand	Muhammad Rafique S/O Haji Muhammad Zaman	General Bus Stand	3/3/1997	30-6-12	2080	4000	0	36,120
263	Shop	General Bus Stand	Sher Baz Khan S/O Gul Baz Khan,	General Bus Stand	3/3/1997	30-6-15	3835	4000	0	4,000
264	Shop	General Bus Stand	Muhammad Ashraf & Qalandar Khan Ss/O Gulzaman, Muhammad Saeed S/O Qalandar Khan	General Bus Stand	3/3/1997	30-6-16	4510	7000	0	84,000
265	Shop	General Bus Stand	Khalid S/O Jummah	General Bus Stand	3/3/1997	30-6-10	4100	7000	0	84,000
266	Shop	General Bus Stand	Mahazullah S/O Muhammad Ibrahim	General Bus Stand	3/3/1997	30-6-16	4340	6000	0	72,000

267	Shop	New Sabzi Mandi	Muhammad Farid S/O Ghulam Hussain	New Sabzi Mandi	3/3/1997	30-6-05	1308	10000	0	149,964
268	Shop	New Sabzi Mandi	Haji Bostan Khan & Co	New Sabzi Mandi	3/3/1997	1997	1308	10000	0	135,696
269	Shop	New Sabzi Mandi	Gul Khitab Khan S/O Sardar Lal Akbar	New Sabzi Mandi	3/3/1997	30-6-05	1308	10000	0	120,000
270	Shop	New Sabzi Mandi	Afzal Khan S/O Khani Zaman	New Sabzi Mandi	3/3/1997	1999	1308	10000	0	120,000
271	Shop	New Sabzi Mandi	Haji Noor Muhammad & Sons	New Sabzi Mandi	3/3/1997	1999	1308	10000	0	120,000
272	Shop	New Sabzi Mandi	Muhammad Ishaq & Brothers	New Sabzi Mandi	3/3/1997	Nil	1308	10000	0	120,000
273	Shop	New Sabzi Mandi	Naheemullah Khan, Ayaz Khan Ss/O Muhammad Akram Khan	New Sabzi Mandi	3/3/1997	30-6-05	1440	10000	0	120,000
274	Shop	New Sabzi Mandi	Haji Sardar Muhammad Sadiq S/O Sardar Jehandad	New Sabzi Mandi	3/3/1997	30-6-02	1308	10000	0	135,696

275	Shop	New Sabzi Mandi	Haji Maqbool Ur Rehman & Sons	New Sabzi Mandi	3/3/1997	30-6-01	1308	10000	0	149,964
276	Shop	New Sabzi Mandi	Taj Muhammad S/O Dost Muhammad	New Sabzi Mandi	3/3/1997	1989	1964	10000	0	143,568
277	Shop	New Sabzi Mandi	Taj Muhammad S/O Dost Muhammad	New Sabzi Mandi	3/3/1997	2006	1964	10000	0	143,568
278	Shop	New Sabzi Mandi	Muhammad Bashir, Muhammad Jehangir S/O Khani Zaman	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
279	Shop	New Sabzi Mandi	Muhammad Pervez S/O Muhammad Hussain 1/2 Khanvaiz S/O Muhammad Hussain 1/2	New Sabzi Mandi	3/3/1997	2006	1964	10000	0	120,000
280	Shop	New Sabzi Mandi	Sardar Muhammad Firdos S/O Sardar Jehandad	New Sabzi Mandi	3/3/1997	2005	1964	10000	0	120,000

281	Shop	New Sabzi Mandi	Haji Safdar Zaman S/O Sardar Jehandad	New Sabzi Mandi	3/3/1997	2005	1964	10000	0	120,000
282	Shop	New Sabzi Mandi	Shah Faisal, Yasir, Shafiq ur Rehman Ss/O Ajab khan	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
283	Shop	New Sabzi Mandi	Muhammad Aslam khan S/O Ghulam Muhammad	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
284	Shop	New Sabzi Mandi	Ishfaq Ahmad S/O Muhammad Akram and Muhammad Ashraf S/O Fateh Muhammad	New Sabzi Mandi	3/3/1997	2004	1308	10000	0	120,000
285	Shop	New Sabzi Mandi	Muhammad Suleman S/O khani Zaman	New Sabzi Mandi	3/3/1997	1999	1308	10000	0	120,000
286	Shop	New Sabzi Mandi	Muhammad Tufail S/O Abdul Qayum	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000



287	Shop	New Sabzi Mandi	Muhammad Farid S/O Haji Ali Ashraf,	New Sabzi Mandi	3/3/1997	1999	1964	10000	0	120,000
288	Shop	New Sabzi Mandi	Muhammad Aslam S/O Fateh Muhammad & Abdul Jabar S/O Mir Hassan	New Sabzi Mandi	3/3/1997	1999	1308	10000	0	120,000
289	Shop	New Sabzi Mandi	Malik Saidullah S/O Wali Muhammad Khan	New Sabzi Mandi	3/3/1997	1989	1308	10000	0	120,000
290	Shop	New Sabzi Mandi	Malik Faqira Khan S/O Wali Muhammad Khan	New Sabzi Mandi	3/3/1997	1989	1308	10000	0	120,000
291	Shop	New Sabzi Mandi	Fazal ur Rehman S/O Sardar Abdullah	New Sabzi Mandi	3/3/1997	2002	1308	10000	0	120,000
292	Shop	New Sabzi Mandi	Haji Noor Muhammad & Co	New Sabzi Mandi	3/3/1997	Nil	1308	10000	0	163,986
293	Shop	New Sabzi Mandi	Sher Afzal, Shamsheer Ali Ss/O Mir Afzal	New Sabzi Mandi	3/3/1997	2003	1308	10000	0	120,000

<b>294</b>	Shop	New Sabzi Mandi	Haji Pervez Khan S/O Mirdad Khan	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
<b>295</b>	Shop	New Sabzi Mandi	Aurangzeb Khan S/O Ajab Khan	New Sabzi Mandi	3/3/1997	1989	1308	10000	0	120,000
<b>296</b>	Shop	New Sabzi Mandi	Muhammad Bashir S/O Khani Zaman	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
<b>297</b>	Shop	New Sabzi Mandi	Muhammad Iqbal S/O Sardar Munsif,	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
<b>298</b>	Shop	New Sabzi Mandi	Muhammad Siddique S/O Khushi Muhammad	New Sabzi Mandi	3/3/1997	2002	1308	10000	0	149,964
<b>299</b>	Shop	New Sabzi Mandi	Haji Lal Khan & Sons	New Sabzi Mandi	3/3/1997	2002	1308	10000	0	152,922
<b>300</b>	Shop	New Sabzi Mandi	Abdur Rasheed S/O Abdul Majeed	New Sabzi Mandi	3/3/1997	2002	1308	10000	0	120,000
<b>301</b>	Shop	New Sabzi Mandi	Salam Khan S/O Said Ameer Khan	New Sabzi Mandi	3/3/1997	1999	1308	10000	0	158,220

302	Shop	New Sabzi Mandi	Muhammad Zahid & Saeed Ahmed Ss/O Abdul Rasheed	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
303	Shop	New Sabzi Mandi	Abdur Razzaq & Abdur Rashid	New Sabzi Mandi	3/3/1997	2002	1308	10000	0	120,000
304	Shop	New Sabzi Mandi	Haji Muhammad Riaz S/O Muhammad Younas	New Sabzi Mandi	3/3/1997	2006	1308	10000	0	135,696
305	Shop	New Sabzi Mandi	Qasim Khan S/O Akbar Khan	New Sabzi Mandi	3/3/1997	1989	1308	10000	0	120,000
306	Shop	New Sabzi Mandi	Muhammad Siddique S/O Khushi Muhammad	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	149,964
307	Shop	New Sabzi Mandi	Malik Faqira Khan S/O Wali Muhammad Khan	New Sabzi Mandi	3/3/1997	1989	1308	10000	0	149,964
308	Shop	New Sabzi Mandi	Muhammad Siddiq S/O Shazaman	New Sabzi Mandi	3/3/1997	1998	1308	10000	0	120,000

309	Shop	New Sabzi Mandi	Muhammad Pervez S/O Abdur Rehman	New Sabzi Mandi	3/3/1997	1986	1308	10000	0	135,696
310	Shop	New Sabzi Mandi	Abdur Rasheed S/O Haji Ali Ashraf	New Sabzi Mandi	3/3/1997	1989	1308	10000	0	135,696
311	Shop	New Sabzi Mandi	Haji Bostan Khan & Co	New Sabzi Mandi	3/3/1997	1989	1308	10000	0	120,000
312	Shop	New Sabzi Mandi	Aurangzeb S/O Muhammad Hussain	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
313	Shop	New Sabzi Mandi	Ali Asghar S/O Rehmatullah	New Sabzi Mandi	3/3/1997	1998	1308	10000	0	120,000
314	Shop	New Sabzi Mandi	Naseem Jan & Brothers	New Sabzi Mandi	3/3/1997	2000	1308	10000	0	135,696
315	Shop	New Sabzi Mandi	Azad Khan S/O Fateh	New Sabzi Mandi	3/3/1997	2005	1308	10000	0	120,000
316	Shop	New Sabzi Mandi	Baidar Bakht S/O Haji Mirdi Khan	New Sabzi Mandi	3/3/1997	2002	1308	10000	0	120,000
317	Shop	New Sabzi Mandi	Shoukat Zaman S/O Sher Zaman	New Sabzi Mandi	3/3/1997	2004	1308	10000	0	120,000
318	Shop	New Sabzi Mandi	Shoukat Zaman S/O Sher Zaman	New Sabzi Mandi	3/3/1997	1992	1308	10000	0	120,000

319	Shop	New Sabzi Mandi	Gohar Rehman S/O Dost Muhammad	New Sabzi Mandi	3/3/1997	2012	2885	10000	0	120,000
320	Shop & Ist Floor, 2nd Floor	New Sabzi Mandi	Noor-ur- Rehman S/O Gul Rehman	New Sabzi Mandi	3/3/1997	2012	4590	10000	0	120,000
321	Cabin	Jinnah Road	Malik Muhammad Salim S/O Malik Abdul Latif	Jinnah Road	3/3/1997	2005	1430	3000	0	36,000
322	Cabin	Jinnah Road	Ehsan ul Haq S/O Muhammad Bashir	Jinnah Road	3/3/1997	30-6-16	1005	3000	0	29,364
323	Cabin	Jinnah Road	Amjad Sajjad, Imran, Kamran S/O Ghulam Rasool	Jinnah Road	3/3/1997	30-6-16	1060	3000	0	29,328
324	Cabin	Jinnah Road	Muhammad Rafique S/O Mubarak Ali	Jinnah Road	3/3/1997	30-6-16	1830	3000	0	23,922
325	Cabin	Jinnah Road	Maqbool ur Rehman S/O Abdul Ghani	Jinnah Road	3/3/1997	2005	0	4000	0	72,000

326	Cabin	Jinnah Road	Faqir Muhammad S/O Khair Ullah	Jinnah Road	3/3/1997	30-6-2015	1900	4000	0	48,000
327	Bacement,Cabin, U/Storey	Jinnah Road	Azhar Yousaf S/O Muhammad Yousaf	Jinnah Road	3/3/1997	30-6-10	2870	6000	0	106,440
328	Cabin	Jinnah Road	Muhammad Kalim S/O Haji Faiz Ahmad	Jinnah Road	3/3/1997	30-6-14	1900	6000	0	72,000
329	Cabin & U/Storey	Jinnah Road	Muhammad Saeed S/O Qalandar Khan	Jinnah Road	3/3/1997	2009	1900	5000	0	6,000
330	Cabin	Jinnah Road	Mukhtiar Ahmad S/O Abdul Ghani	Jinnah Road	3/3/1997	30-6-11	560	6000	0	72,000
331	Cabin	Jinnah Road	Muhammad Shebaz Niaz S/O Muhammad Niaz Awan	Jinnah Road	3/3/1997	30-6-16	2200	4000	0	48,000
332	Cabin	Jinnah Road	Zahid Ali S/O Azeem Ullah	Jinnah Road	3/3/1997	30-6-16	610	3000	0	37,830
333	Cabin	Kutchery Road	Muhammad Rustam S/O yaqoob Khan	Kutchery Road	3/3/1997	30-6-10	2500	4000	0	48,000

334	Cabin	Kutchery Road	Mir Afzal S/O Mehmood Khan	Kutchery Road	3/3/1997	2002	2500	4000	3190	20,000
335	Cabin	Kutchery Road	Tariq Mehmood S/O Malik Kala Khan	Kutchery Road	3/3/1997	1999	2400	4000	3190	34,800
336	Cabin	Fruit Market	Feroze Din S/O Umer Din	Fruit Market	3/3/1997	30-6-13	2160	4000	0	48,000
337	Cabin	Fruit Market	Muhammad Aslam S/O Noor Elahi	Fruit Market	3/3/1997	30-6-14	1500	4000	0	38,100
338	Cabin	Diggi Mohallah	Muhammad Sadiq S/O Muhammad Aslam	Diggi Mohallah	3/3/1997	Nil	2574	3500	3850	24,840
339	Cabin	Diggi Mohallah	Sain Muhamamd S/O Abdul Aziz	Diggi Mohallah	3/3/1997	30-6-12	1455	3000	0	36,000
340	Cabin	Eid Gah Road	Ghulam Ali S/O Noor Muhammad	Eid Gah Road	3/3/1997	30-6-14	1650	5000	0	60,000
341	Cabin	Eid Gah Road	Muhammad Farooq S/O Ghulam Nabi	Eid Gah Road	3/3/1997	30-6-16	1650	5000	0	38,220
342	Cabin	Eid Gah Road	Muhammad Iqbal S/O Ghulam Haider	Eid Gah Road	3/3/1997	30-6-12	1650	5000	0	49,110

343	Cabin	Eid Gah Road	Nazir Ahmed S/O Ahmad Din	Eid Gah Road	3/3/1997	30-6-16	1650	5000	0	60,000
344	Cabin	Landa Bazar Near Suzuki Adda	Yasir Iqbal, Khushdil Iqbal S/O Muhammad Sarwar Khan	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-11	2160	4000	0	48,000
345	Cabin	Landa Bazar Near Suzuki Adda	Muhammad Arif S/O Muhammad Shareef	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-11	2600	4000	0	30,840
346	Cabin	Landa Bazar Near Suzuki Adda	Ejaz Khan S/O Khan Afsar Khan	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-14	2350	4000	0	48,000
347	Cabin	Landa Bazar Near Suzuki Adda	Hafiz Mushtaq Ahmad S/O Manzoor Ahmad	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-12	2160	4000	0	33,744
348	Cabin	Landa Bazar Near Suzuki Adda	Bashir Ahmad S/O Abdul Karim	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-05	2160	4000	0	48,000
349	Cabin	Landa Bazar Near Suzuki Adda	Mubarak Shah S/O Muhazam Shah	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-12	970	4000	0	48,000
350	Cabin	Landa Bazar Near Suzuki Adda	Kashif Khan S/O Manzoor Khan	Landa Bazar Near Suzuki Adda	3/3/1997	1997	1670	4000	0	40,800



351	Cabin	Landa Bazar Near Suzuki Adda	Mushtaq Ali Tahir Khaili Advocate	Landa Bazar Near Suzuki Adda	3/3/1997	Nil	340	4000	0	110,496
352	Cabin	Landa Bazar Near Suzuki Adda	Muhammad Amjad S/O Haji Abdul Aziz	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-14	1430	4000	0	52,290
353	Cabin	Landa Bazar Near Suzuki Adda	Muhammad Rafique S/O Muhammad Younas	Landa Bazar Near Suzuki Adda	3/3/1997	30-6-16	1430	4000	0	48,000
354	Cabin	Landa Bazar Near Suzuki Adda	Mazloom shah	Landa Bazar Near Suzuki Adda	3/3/1997	2002	1430	4000	0	48,000
355	Cabin	Landa Bazar	Sakeem Dad S/O Raja Muhammad Akram	Landa Bazar	3/3/1997	30-6-12	1100	4000	0	48,000
356	Cabin	Landa Bazar	Syed Imdad Hussain Shah S/O Pir Muhammad	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	40,740
357	Cabin	Landa Bazar	Muhammad Aslalm S/O Qalandar Khan	Landa Bazar	3/3/1997	30-6-16	1180	4000	0	48,000
358	Cabin	Landa Bazar	Aamer Shezad S/O Muahmmad	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	48,000

			Irshad							
<b>359</b>	Cabin	Landa Bazar	Muhammad Sajid S/O Muhammad Irshad	Landa Bazar	3/3/1997	30-6-14	1190	4000	0	48,000
<b>360</b>	Cabin	Landa Bazar	Muhammad Irshad S/O Fazal Elahi	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	48,000
<b>361</b>	Cabin	Landa Bazar	Abdul Mateen S/O Talib Hussain	Landa Bazar	3/3/1997	30-6-14	1270	4000	0	48,000
<b>362</b>	Cabin	Landa Bazar	Mir Afzal S/O Samundar	Landa Bazar	3/3/1997	2004	1100	4000	0	48,000
<b>363</b>	Cabin	Landa Bazar	Mir ZamanS/O Kala Khan	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	40,740
<b>364</b>	Cabin	Landa Bazar	Bilal Sabar S/O Muahmmad Sabar	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
<b>365</b>	Cabin	Landa Bazar	Muhammad Sabir S/O Allah Dad	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
<b>366</b>	Cabin	Landa Bazar	Abdur Rasheed S/O Bostan	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000

367	Cabin	Landa Bazar	Rasheed Khan S/O Muahmmad Akbar	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
368	Cabin	Landa Bazar	Muhammad Irshad S/O Ali Dad	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	33,480
369	Cabin	Landa Bazar	Muhammad Shoukat S/O Muhammad Shafi	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
370	Cabin	Landa Bazar	Sajid Mehmood S/O Raja Muhammad Hussan	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	48,000
371	Cabin	Landa Bazar	Muhammad Faheen S/O Muhammad Irfan	Landa Bazar	3/3/1997	30-6-15	1320	4000	0	48,000
372	Cabin	Landa Bazar	Muhammad Shabir S/O Gohar Rehman	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
373	Cabin	Landa Bazar	Muhammad Asif S/O fazal Elahi	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	40,740
374	Cabin	Landa Bazar	Zargul Khan S/O Khan Said	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	40,740

375	Cabin	Landa Bazar	Umer Zeb S/O Sikander Khan	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	33,480
376	Cabin	Landa Bazar	Muhammad Younas S/O Duriyaman	Landa Bazar	3/3/1997	30-6-16	1100	4000	0	48,000
377	Cabin	Landa Bazar	Muhammad Mushtaq S/O Azad	Landa Bazar	3/3/1997	30-6-16	1100	4000	0	40,740
378	Cabin	Landa Bazar	Khalid Mehmood S/O Gohar Rehman	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
379	Cabin	Landa Bazar	Gohar Rehman S/O Mutwali	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
380	Cabin	Landa Bazar	Jan Muhammad S/O Pir Muhammad	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
381	Cabin	Landa Bazar	Laik Jan S/O Munasib Khan	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	48,000
382	Cabin	Landa Bazar	Raja Sajid S/O Raja Muhammad Ayub	Landa Bazar	3/3/1997	30-6-16	1100	4000	0	48,000

383	Cabin	Landa Bazar	Mst: Kalsoom Bibi, Khaliq Dad S/O Muhammad Akram	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
384	Cabin	Landa Bazar	Legal Heirs of Muhammad Zahir Shah	Landa Bazar	3/3/1997	2005	1100	4000	0	48,000
385	Cabin	Landa Bazar	Naeem Gul S/O Muhammad Zaman	Landa Bazar	3/3/1997	30-6-16	1100	4000	0	48,000
386	Cabin	Landa Bazar	Muhammad Aksar S/O Muhammad Zaman	Landa Bazar	3/3/1997	30-6-16	1100	4000	0	40,212
387	Cabin	Landa Bazar	Nazir Hussain S/O Muhammad Miskeen	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
388	Cabin	Landa Bazar	Arshad S/O Ghulam Qadir	Landa Bazar	3/3/1997	30-6-14	1100	4000	0	48,000
389	Cabin	Landa Bazar	Muhammad Banaras S/O Samundar	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	40,740
390	Cabin	Landa Bazar	Aamer Shezad S/O Noor Zaman	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	54,600

391	Cabin	Landa Bazar	Usman Sabir S/O Muhammad Sabir	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
392	Cabin	Landa Bazar	Rizwan Sabir S/O Sardar Muhammad Sabir	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	48,000
393	Cabin	Landa Bazar	Muhammad Rafiq S/O Kala Khan	Landa Bazar	3/3/1997	30-6-15	1100	4000	0	40,740
394	Cabin	Landa Bazar	Muhammad Yousaf S/O Ansar Ali	Landa Bazar	3/3/1997	Nil	1100	0	0	48,000
395	Cabin	Landa Bazar	Abdur Rashid S/O Allah Dad	Landa Bazar	3/3/1997	30-6-13	1100	4000	0	48,000
396	Cabin	Landa Bazar	Raja Arsalan Aurangzeb S/O Raja Aurangzeb Khan	Landa Bazar	3/3/1997	Nil	1100	4000	0	48,000
397	Cabin	Landa Bazar	Khalid Mehmood S/O Gohar Rhemana	Landa Bazar	3/3/1997	Nil	1100	4000	0	48,000
398	Cabin	Landa Bazar Near TMA, Masjid	Shamrez S/O Muhammad Ismail	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000

399	Cabin	Landa Bazar Near TMA, Masjid	Gul Nawaz Khan S/O Mir Afzal Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-04	2120	4000	0	48,000
400	Cabin	Landa Bazar Near TMA, Masjid	Gul Nawaz Khan S/O Mir Afzal Khan	Landa Bazar Near TMA, Masjid	3/3/1997	2004	2900	4000	0	48,000
401	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Nawaz S/O Ghulam Qader	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	2900	4000	0	54,800
402	Cabin	Landa Bazar Near TMA, Masjid	Ejaz Akhtar S/O Zar Dad	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000
403	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Irfan S/O Shah Zaman	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000
404	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Anwar S/O Dost Mummad	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000
405	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Ilyas S/O Noshier	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000
406	Cabin	Landa Bazar Near TMA, Masjid	Tariq Pervez S/O Fazal Ahmed	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000

407	Cabin	Landa Bazar Near TMA, Masjid	Rafique S/O Gheba Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-14	2135	4000	0	48,000
408	Cabin	Landa Bazar Near TMA, Masjid	Munsher Khan S/O Muhammad Ramzan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000
409	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Kashif S/O Sabir Siddique	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-12	1930	4000	0	54,160
410	Cabin	Landa Bazar Near TMA, Masjid	Wali Muhammad S/O Muhammad Wali Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	2120	4000	0	48,000
411	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Daud S/O Muhammad Wali Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	2120	4000	0	48,000
412	Cabin	Landa Bazar Near TMA, Masjid	Masood-ur- Rhemana & Family	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	2120	4000	0	48,000
413	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Anwar S/O Hussan Shah	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000
414	Cabin	Landa Bazar Near TMA,	Fazal Muhammad S/O	Landa Bazar Near TMA,	3/3/1997	30-6-15	1930	4000	0	48,000



		Masjid	Taj Muhammad Khan	Masjid						
415	Cabin	Landa Bazar Near TMA, Masjid	Sohail Babar S/O Hajoan Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000
416	Cabin	Landa Bazar Near TMA, Masjid	Waheed Khan S/O Muhammad Jan	Landa Bazar Near TMA, Masjid	3/3/1997	2009	1930	4000	0	48,000
417	Cabin	Landa Bazar Near TMA, Masjid	Zaheer Ahmad S/O Jan Muhammad	Landa Bazar Near TMA, Masjid	3/3/1997	Nil	1930	4000	0	62,160
418	Cabin	Landa Bazar Near TMA, Masjid	Faisal Pervez S/O Tariq Pervez	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000
419	Cabin	Landa Bazar Near TMA, Masjid	Khan Afsar S/O Dilawar Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-15	1930	4000	0	48,000
420	Cabin	Landa Bazar Near TMA, Masjid	Daud S/O Aziz ur Rehman	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000
421	Cabin	Landa Bazar Near TMA, Masjid	Abdul Ghafar S/O Kala Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000

422	Cabin	Landa Bazar Near TMA, Masjid	Niaz Muhammad S/O Mir Dad	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000
423	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Rafiq S/O Fazal Khan	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000
424	Cabin	Landa Bazar Near TMA, Masjid	Javed Gul S/O Mir Afzal Khan	Landa Bazar Near TMA, Masjid	3/3/1997	Nil	1930	4000	0	48,000
425	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Rizwan S/O Ejaz Akhtar	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000
426	Cabin	Landa Bazar Near TMA, Masjid	Abdul Rasheed S/O Allah Dad	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	1930	4000	0	48,000
427	Cabin	Landa Bazar Near TMA, Masjid	Ahmad Shah S/O Zar Badshah	Landa Bazar Near TMA, Masjid	3/3/1997	Nil	1930	4000	0	48,000
428	Cabin	Landa Bazar Near TMA, Masjid	Abdul Qayum S/O Abdul Jabbar	Landa Bazar Near TMA, Masjid	3/3/1997	30-6-16	2120	4000	0	48,000
429	Cabin	Landa Bazar Near TMA, Masjid	Muhammad Younas S/O Dost Muhammad	Landa Bazar Near TMA, Masjid	3/3/1997	2004	1930	4000	0	48,000

430	Cabin	Link Road	Khan Baz S/O Summander Khan	Link Road	3/3/1997	30-6-05	2530	4000	0	79,302
431	Cabin	Kunj Road	Muhammad Saleem S/O Muhammad Kareem	Kunj Road	3/3/1997	30-6-10	1250	4000	0	42,500
432	Cabin	Kunj Road	Muhammad Shafiq S/O Sheikh Ahmad	Kunj Road	3/3/1997	Nil	1400	4000	0	48,000
433	Cabin	General Bus Stand	Kashif Khurshid S/O Khurshid Anwar	General Bus Stand	3/3/1997	2002	0	3000	1925	124,280
434	Cabin	General Bus Stand	Muhammad Yousaf S/O Abdul Ghani	General Bus Stand	3/3/1997	2010	0	3000	1925	21,000
435	Cabin	General Bus Stand	Muhammad Nazir S/O Mir Abdullah	General Bus Stand	3/3/1997	Nil	1250	3000	1925	10,600
436	Cabin	General Bus Stand	Abdur Rashid S/O Shah Zaman	General Bus Stand	3/3/1997	Nil	1250	3000	1925	11,000
437	Cabin	General Bus Stand	Muhammad Yousaf S/O Abdul Ghani	General Bus Stand	3/3/1997	2000	0	3000	1925	21,000

438	Cabin	General Bus Stand	Riafat Khan S/O Dost Muhammad Khan	General Bus Stand	3/3/1997	30-6-11	1250	3000	1925	51,980
439	Cabin	General Bus Stand	Muhammad Shabir S/O Zain Muhammad	General Bus Stand	3/3/1997	2000	1250	3000	1925	52,668
440	Cabin	General Bus Stand	Abdul Waheed S/O Muhammad Ilyas	General Bus Stand	3/3/1997	Nil	1250	0	1925	11,500
441	Cabin	General Bus Stand	Imtiaz Khan S/O Akbar Khan	General Bus Stand	3/3/1997	30-6-16	1250	3000	1925	11,500
442	Cabin	General Bus Stand	Sardar Sabir S/O Sardar Qadir	General Bus Stand	3/3/1997	Nil	1250	3000	1925	21,000
443	Cabin & U/Storey	General Bus Stand	Imtiaz Khan S/O Akbar Khan	General Bus Stand	3/3/1997	30-6-16	2500	3000	1925	26,150
444	Cabin	General Bus Stand	Muhammad Hanif S/O Muhammad Younas	General Bus Stand	3/3/1997	30-6-14	1200	3000	2750	30,000
445	House	Diggi Mohallah	Razia Begum	Diggi Mohallah	1/7/2007	30-6-39	1730 Per Annum	3150 Per Month	4500 Per Month	55,644

446	residential	Press Club	Muhammad Rafique (Rtd) Driver Quarter Press Club	Press Club	3/3/1997		60000 Per Annum			35,112
447	Room	Near Sabzi Mandi	Safeel Ur Irshad Khan Ex Octroi Chongi	Near Sabzi Mandi	3/5/1997		60000 Per Annum			4,980
448	Atd	Diggi Mohallah	Ali Aksar S/O Ali Gohar	Diggi Mohallah	3/6/1997		2500 Per month			4,520
449	(Shed Cattle)	Diggi Mohallah	Noshad S/O Raj Wali	Diggi Mohallah	3/8/1997		2500 Per month			12,672
450	(Shed Cattle)	Diggi Mohallah	Chaudary Mehmood Elahi S/O Chaudary Mehboob Elahi	Diggi Mohallah	Nil		54000 Per Annum			29,040
451	Atd	Diggi Mohallah	Ahmed Raza S/O Ali Akbar	Diggi Mohallah	Nil		42000 Per Annum			21,384
452	house	Diggi Mohallah	Jehanzeb S/O Ghulam Rabbani	Diggi Mohallah	Nil		120000 Per Annum			98,028
453	house	Diggi Mohallah	Roban Tanveer S/O Tanveer Baksh	Diggi Mohallah	Nil		48000 Per Annum			278,756

454	house	Diggi Mohallah	Nier Jamal S/O Bashir	Diggi Mohallah	Nil		35100 Per Annum			136,362
455	house	Diggi Mohallah	Mst: Jamila Wd/O Jummah Maseh	Diggi Mohallah	Nil		48000 Per Annum			389,716
456	house	Diggi Mohallah	Malik Sajjad Ahmed S/O Rehmat Din	Diggi Mohallah	Nil		42000 Per Annum			45,864
457	Shop	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	3,500,000
458	Shop	Tayyab Urdogan Plaza	Muhammad Umer Farooq S/O Muhammad Munsif	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	180,000
459	Shop	Tayyab Urdogan Plaza	Maqsood Ur Rehman S/O Kala Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	260,000
460	Shop	Tayyab Urdogan Plaza	Maqsood Ur Rehman S/O Kala Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	180,000
461	Shop	Tayyab Urdogan Plaza	Haseeb Gul S/O Muhammad Aslam Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	70,000

462	Shop	Tayyab Urdogan Plaza	Abdul Qayyum S/O Mir Zaman	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	130,000
463	Shop	Tayyab Urdogan Plaza	Ishfaq Ahmad S/O Khaliq Dad	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	130,000
464	Shop	Tayyab Urdogan Plaza	Sadaqat, Tahir Islam, Chaudary Sohail	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	130,000
465	Shop	Tayyab Urdogan Plaza	Abdul Shakoor S/O Abdul Ghafor	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	180,000
466	Shop	Tayyab Urdogan Plaza	Daniyal Jadoon S/O Gulam Mustafa Khan, Hasher Sher Jadoon S/O Ayaz Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	120,000
467	Shop	Tayyab Urdogan Plaza	Bilal Jadoon S/O Ghulam Mustafa Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	120,000
468	Shop	Tayyab Urdogan Plaza	Mujadad Jadoon S/O Tayyab Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	180,000

469	Shop	Tayyab Urdogan Plaza	Raja Amjad Hussain S/O Raja Mir Afzal	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	90,000
470	Shop	Tayyab Urdogan Plaza	Qazi Amjad Mehmood Khan S/O Qazi Ahmed Saeed	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	30,000
471	Shop	Tayyab Urdogan Plaza	Raja Farrukh Ali S/O Raja Munsif	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	180,000
472	Shop	Tayyab Urdogan Plaza	Shakeel Ahmed S/O Bashir Ahmed Mughal	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	180,000
473	Shop	Tayyab Urdogan Plaza	Daniyal Khan S/O Ghulam Mustafa Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	250,000
474	Shop	Tayyab Urdogan Plaza	Muhammad Khushal Khan	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	50,000
475	Shop	Tayyab Urdogan Plaza	Raja Farrukh Ali S/O Raja Munsif	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	200,000
476	Shop	Tayyab Urdogan Plaza	Raja Farrukh Ali S/O Raja Munsif	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	200,000



477	Shop	Tayyab Urdogan Plaza	Raja Farrukh Ali S/O Raja Munsif	Tayyab Urdogan Plaza	2016	2015-16	10000	10000	10000	200,000
478	Flat	Tayyab Urdogan Plaza	Muhammad Umer Farooq S/O Muhammad Munsif	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	90,000
479	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	90,000
480	Flat	Tayyab Urdogan Plaza	Khushal Khan S/O Abbas Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	590,000
481	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	30,000
482	Flat	Tayyab Urdogan Plaza	Sher Zaman S/O Noor Wahab	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	390,000
483	Flat	Tayyab Urdogan Plaza	Muhammad Asif Qureshi S/O Yousaf Qureshi	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	50,000

484	Flat	Tayyab Urdogan Plaza	Muhammad Javed S/O Muhammad Alam, Muhammad Sabir S/O Muhammad Ilyas	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	50,000
485	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	65,000
486	Flat	Tayyab Urdogan Plaza	Tayyab Khan S/O Haji Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	90,000
487	Flat	Tayyab Urdogan Plaza	Tayyab Khan S/O Haji Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	90,000
488	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	65,000

489	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	65,000
490	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	30,000
491	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	30,000
492	Flat	Tayyab Urdogan Plaza	Ghulam Mustafa Khan S/O Muhammad Akram Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	65,000
493	Flat	Tayyab Urdogan Plaza	Aftab Khan S/O Abdul Ghaffar	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	20,000
494	Flat	Tayyab Urdogan Plaza	Daniyal Khan S/O Ghulam Mustafa Khan	Tayyab Urdogan Plaza	2016	2015-16	5000	5000	5000	130,500
<b>Total</b>										<b>53,838,545</b>

## Annex-15

### Para 1.3.2.3

#### Detail of non-recovery of penalty

S. no	Name of scheme	Union council	Alloc:	Expd:	Date of starting	Date of completion	10% penalty	Remarks
	<b>PACKAGE NO.16.</b>							
1	New Kacha Shingle Road Hazeera	Banda Pir Khan	800000	690931	22/12/2016	22/03/2017	80000	Work In Progress
2	PCC Street Road Tarhana Chham	Banda Pir Khan	400000				40000	Work Order Issued
1	Const: of Shingle Road Galli Zayarat to Moha Dhakken Nallah.	Galli Banya	300000	184807	9/2/2016	12/2/2016	30000	Work In Progress
2	Const: of Shingle Road Banj Morr to Master Maroof Mohallah.	Galli Banyya	500000	298042			50000	Work In Progress
1	Const:of Shingle Road Mastri Mohallah to Kalas.	Galli Banya	700000	581895	9/2/2016	12/2/2016	70000	Work In Progress
2	Const: of R/Wall Galli to Danna Road	Galli Banya	400000	191302			40000	Work In Progress
	<b>PACKAGE NO.23.</b>		<b>0</b>				<b>0</b>	
1	Const: of Shingle Road Mohallah Pallani Singlian to Palani.	Mohar Kalan	500000	336022	9/2/2016	12/2/2016	50000	Work In Progress
2	Construction of Shigle road Rairtra Aziz Bang	U/C Sarbhana	250000				25000	Work Order Issued

3	Construction of Road Toot Garan Village Desal	U/C Sarbhana	200000				20000	Work Order Issued
	<b>PACKAGE NO.32.</b>		<b>0</b>				0	
1	Const: of Shingle Road Path Dildar House Kasi to Mohallah Karmala	Nambli maira II	150000	83013	25/7/2017	25/10/2017	15000	Work In Progress
	<b>PACKAGE NO.49.</b>		<b>0</b>				0	
1	Pavemnt of Road Paswal Khryaala near house of Ishfaq	Kuthiala VC-1	200000		5/10/2017	8/10/2017	20000	Work Order Issued
2	PCC Street Road Tarhana Bala	Banda Pir Khan	120000				12000	Work Order Issued
3	PCC Street Road with retaining Wall Janazaghar to Moh: Khara Nakka.	Mohar Kalan	400000	193752			40000	Work In Progress
	<b>PACKAGE NO.50.</b>		<b>0</b>				0	
1	PCC Street Road near h/o Shafique ure Rehman to Jamia Masjid.	Mara Rehmat	500000	414932	22/5/2017	22/8/2017	50000	Work In Progress
2	PCC Street Road Main Road Sarbhana to Kalsa Dheri	U/C Sarbhana	450000				45000	Work Order Issued
3	Const: of R/Wall Haneeda Apa House and footpath	Cental Urban	200000				20000	Work Order Issued
	<b>PACKAGE NO.53</b>		<b>0</b>				0	
1	PCC Street Road near Rashid	Bandi Mansoor	200000	109155	30/8/2016	30/11/2016	20000	Work In Progress

	Shopkeeper (Ratta Par) to Kalsoora.							
2	PCC Street Road Mohallah Banj Road Master Maroof Morr	Galli Banya	500000	297671			50000	Work In Progress
3	PCC Street Road Mohallah Saydan to Hafeez Abbasi House	Gali Bannian	300000				30000	Tendered / Work Order Issue
	<b>PACKAGE NO.56.</b>		<b>0</b>				0	
1	PCC Street Road Thati Ahmed Khan	Sherwan	200000		2/2/2017	5/2/2017	20000	Work Order Issued
2	Cont: of Road Khair Pir	Sherwan	200000				20000	Work Order Issued
3	PCC Street Road Namshahra to Khair Pir <b>Change in to:</b> 1- Const: of PCC Street village kangar payen u/c sherwan 2- const: of pcc street village chamhatti u/c sherwan	Sherwan	200000	127610			20000	Work In Progress
		Sherwan	200000	127610			20000	Work In Progress
	<b>PACKAGE NO.80</b>		<b>0</b>				0	
1	Shingle Road near h/o Aurangzeb to Khatta village moh: Hassan Da Doga.	Hassa Da Doga	1800000	806093	17/10/2016	17/01/2017	180000	Work In Progress
2	Const: of Road Barrian to Riyala Katla to Seri Kals	Bandi Chamiali	100000	39782			10000	Work In Progress

3	Const: of Road from Main Road Bandi to Siliyala to Dhola Dispensary etc	Bandi Chamiali	100000 0	323316			100000	Work In Progress
4	Const: of Shingle Road Upper Khokhriyala to Lower Khokhriyala	Pattan Kalan	100000 0	323316			100000	Work In Progress
5	Const: of Shingle Road from Main Road Hula to Janga Klas	Klas	500000	209210			50000	Work In Progress
	<b>PACKAGE NO.81</b>		<b>0</b>				0	
1	Const: of Link Road Dhoryan to Kala Taper Lower	Kohe Gharbi	100000 0	632667	17/10/2016	17/01/2017	100000	Work In Progress
2	Const: of Link Road Betyan Nila to Mohra Mohara	Kohe Gharbi	100000 0				100000	Work Order Issued
3	Const: of Link Road Ban to Kherendi	Beroat Khurd	500000				50000	Work Order Issued
4	Const: of Link Road Betala to Berihoter	Beroat Khurd	500000				50000	Work Order Issued
-	<b>PACKAGE NO.1.</b>		<b>0</b>				0	
1	PCC Street Malkot to Haji Taj House Riala	Palak	150000	66880	10/6/2016	1/6/2017	15000	Work In progress
2	PCC Street Zakheer Abbassi house to Mohra Masjid Malkot	Palak	300000	143461			30000	Work In progress
3	PCC Street Khakhoria Mor to Shabbir House Malkot	Palak	300000	143461			30000	Work In progress

4	PCC Street Khakhoria Mor to Masjid Malkot	Palak	100000	57384			10000	Work In progress
	<b>PACKAGE NO.2.</b>		<b>0</b>				0	
1	PCC Street Moh Chumbi Graveyard to Ilmas House	Palak	400000	227893	10/6/ 2016	1/06/2017	40000	Work In progress
2	PCC Street Ziaf Mor Khanispur to Mchlab House Darwaza	Palak	250000	120642			25000	Work In progress
3	PCC Street Ayubia to Baglian Riala	Palak	250000	120642			25000	Work In progress
	<b>PACKAGE NO.3.</b>		<b>0</b>				0	
1	PCC Street Riala Malkot to Aziz House Riala	Palak	300000	129130	10/6/ 2016	1/6/2017	30000	Work In progress
2	PCC Street Path Niaz House to Tahir House Moh Gola	Palak	100000	51652			10000	Work In progress
3	PCC Street Path Longal Masjid to Zubair House	Palak	200000	65425			20000	Work In progress
4	PCC Street Path Kakaje House to Bisian de Chaik Longal	Palak	200000	68930			20000	Work In progress
<b>Total</b>			<b>178200 00</b>	<b>647569 5</b>			<b>1,215,0 00</b>	



**Annex-16**

Para 1.3.2.5

**Detail of wasteful expenditure**

S.No	Name Of Scheme	Union Council	Alloc:	Expd:	Date of Starting	date of completion	Remarks
	<b>PACKAGE NO.16.</b>						
1	New Kacha Shingle Road Hazeera	Banda Pir Khan	800000	690931	22/12/2016	22/03/2017	Work In Progress
2	PCC Street Road Tarhana Chham	Banda Pir Khan	400000				Work Order Issued
1	Const: of Shingle Road Galli Zayarat to Moha Dhakken Nallah.	Galli Banya	300000	184807	9/2/016	12/2/2016	Work In Progress
2	Const: of Shingle Road Banj Morr to Master Maroof Mohallah.	Galli Banyya	500000	298042			Work In Progress
1	Const:of Shingle Road Mastri Mohallah to Kalas.	Galli Banya	700000	581895	9/2/016	12/2/2016	Work In Progress
2	Const: of R/Wall Galli to Danna Road	Galli Banya	400000	191302			Work In Progress
	<b>PACKAGE NO.23.</b>		<b>0</b>				
1	Const: of Shingle Road Mohallah Pallani Singlian to Palani.	Mohar Kalan	500000	336022	9/2/016	12/2/2016	Work In Progress
2	Construction of Shigle road Raitra Aziz Bang	U/C Sarbhana	250000				Work Order Issued
3	Construction of Road Toot Garan Village Desal	U/C Sarbhana	200000				Work Order Issued
	<b>PACKAGE NO.32.</b>		<b>0</b>				

1	Const: of Shingle Road Path Dildar House Kasi to Mohallah Karmala	Nambli maira II	150000	83013	25/7/2017	25/10/2017	Work In Progress
	<b>PACKAGE NO.49.</b>		<b>0</b>				
1	Pavemnt of Road Paswal Khryaala near house of Ishfaq	Kuthiala VC-1	200000		5/10/2017	8/10/2017	Work Order Issued
2	PCC Street Road Tarhana Bala	Banda Pir Khan	120000				Work Order Issued
3	PCC Street Road with retaining Wall Janazaghar to Moh: Khara Nakka.	Mohar Kalan	400000	193752			Work In Progress
	<b>PACKAGE NO.50.</b>		<b>0</b>				
1	PCC Street Road near h/o Shafique ure Rehman to Jamia Masjid.	Mara Rehmat	500000	414932	22/5/2017	22/8/2017	Work In Progress
2	PCC Street Road Main Road Sarbhana to Kalsa Dheri	U/C Sarbhana	450000				Work Order Issued
3	Const: of R/Wall Haneeda Apa House and footpath	Cental Urban	200000				Work Order Issued
	<b>PACKAGE NO.53</b>		<b>0</b>				
1	PCC Street Road near Rashid Shopkeeper (Ratta Par) to Kalsoora.	Bandi Mansoor	200000	109155	30/8/2016	30/11/2016	Work In Progress
2	PCC Street Road Mohallah Banj Road Master Maroof Morr	Galli Banya	500000	297671			Work In Progress
3	PCC Street Road Mohallah Saydan to Hafeez Abbasi House	Gali Bannian	300000				Tendered / Work Order Issue
	<b>PACKAGE NO.56.</b>		<b>0</b>				

1	PCC Street Road Thati Ahmed Khan	Sherwan	200000		2/2/ 017	5/2/2 017	Work Order Issued
2	Cont: of Road Khair Pir	Sherwan	200000				Work Order Issued
3	PCC Street Road Namshahra to Khair Pir <b>Change in to:</b> 1- Const: of PCC Street village kangar payen u/c sherwan 2- const: of pcc street village chamhatti u/c sherwan	Sherwan	200000	127610			Work In Progress
		Sherwan	200000	127610			Work In Progress
	<b>PACKAGE NO.80</b>		<b>0</b>				
1	Shingle Road near h/o Aurangzeb to Khatta village moh: Hassan Da Doga.	Hassa Da Doga	1800000	806093	17/10 /2016	17/01 /2017	Work In Progress
2	Const: of Road Barrian to Riyala Katla to Seri Kals	Bandi Chamial i	100000	39782			Work In Progress
3	Const: of Road from Main Road Bandi to Siliyala to Dhola Dispencsary etc	Bandi Chamial i	1000000	323316			Work In Progress
4	Const: of Shingle Road Upper Khokhriyala to Lower Khokhriyala	Pattan Kalan	1000000	323316			Work In Progress
5	Const: of Shingle Road from Main Road Hula to Janga Klas	Klas	500000	209210			Work In Progress
	<b>PACKAGE NO.81</b>		<b>0</b>				

1	Const: of Link Road Dhoryan to Kala Taper Lower	Kohe Gharbi	1000000	632667	17/10/2016	17/01/2017	Work In Progress
2	Const: of Link Road Betyan Nila to Mohra Mohara	Kohe Gharbi	1000000				Work Order Issued
3	Const: of Link Road Ban to Kherendi	Beroat Khurd	500000				Work Order Issued
4	Const: of Link Road Betala to Berihoter	Beroat Khurd	500000				Work Order Issued
-	<b>PACKAGE NO.1.</b>		<b>0</b>				
1	PCC Street Malkot to Haji Taj House Riala	Palak	150000	66880	10/6/2016	1/6/2017	Work In progress
2	PCC Street Zakheer Abbassi house to Mohra Masjid Malkot	Palak	300000	143461			Work In progress
3	PCC Street Khakhoria Mor to Shabbir House Malkot	Palak	300000	143461			Work In progress
4	PCC Street Khakhoria Mor to Masjid Malkot	Palak	100000	57384			Work In progress
	<b>PACKAGE NO.2.</b>		<b>0</b>				
1	PCC Street Moh Chumbi Graveyard to Ilmas House	Palak	400000	227893	10/6/2016	1/6/2017	Work In progress
2	PCC Street Ziaf Mor Khanispur to Mchlab House Darwaza	Palak	250000	120642			Work In progress
3	PCC Street Ayubia to Baglian Riala	Palak	250000	120642			Work In progress
	<b>PACKAGE NO.3.</b>		<b>0</b>				
1	PCC Street Riala Malkot to Aziz House Riala	Palak	300000	129130	10/6/2016	1/6/2017	Work In progress

2	PCC Street Path Niaz House to Tahir House Moh Gola	Palak	100000	51652			Work In progress
3	PCC Street Path Longal Masjid to Zubair House	Palak	200000	65425			Work In progress
4	PCC Street Path Kakaje House to Bisian de Chaik Longal	Palak	200000	68930			Work In progress
<b>Total</b>			<b>17,820,00 0</b>	<b>6,475,6 95</b>			

## Annex-17

### Para 1.3.2.10

#### Detail of non-imposition/recovery of penalty

S#	Name of Project	Estimated Cost	Expenditure	Name of Contractor	Date of Start	Required Date of Completion	Remarks
1	PCC Road Btangi Gali to Bari Ghoni	1,300,000	1,000,000	Khandad	16-02-2018	17-05-18	W.I.P
2	Construction of Road/Wall (Plinth Concrete) Btangi C/O Akmal Abasi	700,000	500,000	Khandad	16-02-2018	17-05-18	W.I.P
3	PCC Road C/O Naeem Goga Mera and Sardar Afrasyab Chehr	300,000	200,000	Khandad	16-02-2018	17-05-18	W.I.P
4	Water Supply Scheme Manzoor House to Gulnawaz House Nagri	100,000	90,000	Khandad	21-02-2018	22-05-18	W.I.P
5	Construction of Path C/O Gul Zareen Nagri	200,000	170,000	Khandad	21-02-2018	22-05-18	W.I.P
6	Construction of path C/O Lalzaman Nagri and PCC Road C/O Attiq Sajkot	200,000	160,000	Khandad	16-02-2018	17-05-18	W.I.P
7	Construction of Road Tarokas, PCC Java Danah Road N.H.O Almas and PCC Path Arshid House Kotli Village Council Danah	650,000	500,000	KHandad	16-02-2018	17-05-18	W.I.P
8	PCC Bawar Main Road N.H.O Fareed, Construction of Road Nazar and Naseer House	350,000	280,000	Khandad	16-02-2018	17-05-18	W.I.P
9	Construction of Road N.H.O Gustasaf House Mera Chapgran, Karaga Ptela Road and PCC Road Hafiz Zahid House	850,000	680,000	Khandad	16-02-2018	17-05-18	W.I.P
10	PCC Road Ghambeer, Jhalyari	500,000	360,500	Khan Badshah	16-02-2018	17-05-18	W.I.P
11	PCC Path C/O Asad Abbasi, Mohallah Yaseen Bhatti and Mohallah Riyala C/O Afsar Faheem Abbasi	300,000	206,000	Khan Badshah	16-02-2018	17-05-18	W.I.P
12	PCC Mohallah Burj, Mohallah Kurla and Mohallah Lalpati	400,000	309,000	Khan Badshah	16-02-	17-05-18	W.I.P

					2018		
13	Construction of Road/Culvert Mohallah Nalla Village Chanjah	1,000,000	650,000	Quraish Construxtion	16-02-2018	17-05-18	W.I.P
14	PCC Streets Village Fateh Abad	300,000	-	Almezan	30-05-2018	30-08-18	W.I.P
15	Improvement of Graveyard Kalanda	150,000	138,577	Khandad	21-02-2018	22-05-18	W.I.P
16	B/I of Hand Pump C/O Subedar Marroof	150,000	138,485	Khandad	21-02-2018	22-05-18	W.I.P
17	Sewerage Line Mohallah Tanki and PCC / Nallah at Old Patwar House	400,000	-	Imran Pervaiz			W.I.P
18	B/I of Hand Pump 04 Numbers at , N.H.O Ch; Manzoor Chan Peer Street, and Village Bandi Tallan C/O Amin Khan Lakarmandi.	600,000	-	Sardar Ishtiaq	30-05-2018		W.I.P
19	Construction of Road Cherala and PCC Street/Stairs N.H.O Sardar Khan, Khan Afsar and Ilyas	500,000	300,000	Faqir Muhammad	16-02-2018	17-05-18	W.I.P
20	PCC Road/Wall Upper Numb	600,000	450,000	Khandad	16-02-2018	17-05-18	W.I.P
21	PCC and Repair Pirkot Road Lora	300,000	240,000	Khandad	16-02-2018	17-05-18	W.I.P
22	Construction of Culverts Lower Numb to Main Mohallah	350,000	255,000	Khandad	16-02-2018	17-05-18	W.I.P
23	PCC Road Lari Village, Hill Bherwal, Basti Safdar Khan and Pavement of Nallah Kunda	800,000	650,000	M.Tanveer	16-02-2018	17.05.2018	W.I.P
<b>GRAND TOTAL</b>		<b>11,000,000</b>	<b>7,277,562</b>				
<b>SECTOR: DWSS</b>							
1	Water Supply Scheme ( Pipeline ) Malach to Dhakan	500,000	414,923	Khandad	16-04-2018	17.05.2018	W.I.P
2	Water Supply Scheme (Pipeline) Nagri, Hari Khether, Puman Mar and Sajikot	350,000	312,550	Khandad	30-05-2018	30-08-18	W.I.P
3	Repair of Water Tank Sajikot and WSS Btangan (Tank + 1/2" Pipeline)	400,000	274,053	Khandad	16-02-2018	17.05.2018	W.I.P
4	B/I of Hand Pump 05 Numbers N.H.O Rahimdad Chehr, Shuokat Dewal, Pervaiz Dewal and Village Sajikot	750,000	568,703	Khandad	16-02-2018	17.05.2018	W.I.P
5	B/I of Hand Pump Banwari	150,000	-	Khandad	16-02-		W.I.P

					2018		
6	Cost Estimate For B/I Of Hand Pumps 06 Numbers C/O Babu Fazl-E-Malik Mohallah Gujrat, Shamon Chairman Nai Abadi, N.H.O Khalid Mohallah Bilal, Mohallah Farooq-E-Azam N.H.O Sani And Nawaz House And Mohallah Astamabad C/O Sani And Shafiq Councilor. Union Council Jhangra	900,000	829,775	Faqir Muhammad	16-04-2018	17-07-18	W.I.P
7	B/I of Hand Pump 05 Numbers for Union Council Lora	750,000	436,049	Khandad	16-04-2018	17.07.2018	W.I.P
8	Boring 10" Village Mohabta, WSS 3/4"	700,000		M.Tanveer			W.I.P
9	Hand Pump 09 Numbers (N.H.O Ch; Ramzan Btolni, Aurangzeb Phulanwali, Babu Sarfraz Phulanwali, Arif Khan Bandi Mera, Javid Khan Bandi Attai Khan, Asif Khan Lari, Saeed Bandi Dorh, Rahimdad Phulanwali, Sohrab Khan Sohanwan Phulanwali	1,350,000	1,297,965	Faqir Muhammad	16-02-2018	17.05.2018	W.I.P
10	Construction of Water Tank Btolni Gagan	100,000	-	Shakir Ali	30-05-2018	30.08.2018	W.I.P
	<b>TOTAL</b>	<b>5,950,000</b>	<b>4,134,018</b>				
1	PCC Black Topping Rahoya	9,000,000	6,895,807	Aurangzeb & Sons	04-10-16	31-12-17	W.I.P
2	Construction of Road Sambwala	1,500,000	1,500,000	Asif Suleman	04-08-16		W.I.P
3	PCC Road Mundiarn	600,000	600,000		04-08-17	05-02-18	
	<b>TOTAL</b>	<b>11,100,000</b>					
	<b>GRAND TOTAL:</b>	<b>28,050,000</b>					
	<b>Penalty @ 10%</b>	<b>2,805,000</b>					



**Annex-18**

## Para 1.4.1.1

**Detail of developmental expenditure without material testing**

<b>S. No</b>	<b>Name of VC/NC</b>	<b>Particulars</b>	<b>Budget</b>	<b>Expenditure</b>
1	Sajikot	Developmental	3,000,000	2,928,396
2	Salhad – I	Developmental	3,500,000	2,908,877
3	Riala – I	Developmental	2,000,000	1,409,112
5	Karhakki	Developmental	1,500,000	453,053
6	Dakhan	Developmental	3,650,000	1,180,390
7	Batolni	Developmental	4,568,174	1,631,566
8	Mallah	Developmental	5,354,000	2,797,319
9	Pasala	Developmental	3,000,000	1,788,429
10	Nagri Tarli	Developmental	3,350,000	2,923,843
11	Kukmang Central	Developmental	2,500,000	769,807
12	Sambli Dheri	Developmental	4,000,000	3,281,545
13	Pawa – II	Developmental	6,000,000	4,119,307
14	Kassaki Kalan	Developmental	6,000,000	3,573,338
15	Majuhan – I	Developmental	4,500,000	943,128
16	Bain Noora	Developmental	4,350,000	2,134,526
17	Dewal Manal	Developmental	3,742,000	2,201,284
18	Pattan Kalan – 1	Developmental	2,200,000	1,883,712
20	Dheri Kiala	Developmental	5,271,000	2,755,719
21	Kehal	Developmental	2,182,500	1,541,708
<b>Total</b>			<b>70,667,674</b>	<b>41,225,059</b>

**Annex-19**

## Para 1.4.1.2

**Detail of Current Accounts**

S. No	Name of VC/NC	Account No	Name of Bank	Balance on 30-06-2018
1	Mallah	CD-01375-00-7	BOK Havelian	1,812,260
2	Batolni	CD 01376-00-8	-do-	1,986,655
3	Dakhan	CD 01589-00-3	-do-	2,908,480
4	Karhakki	CD 01416-00-2	-do-	3,057,305
5	Riala – I			2,009,248
6	Salhad – I	3040457888	NBP Abbottabad	2,549,816
7	Sajikot	CD 01380-00-3	BOK Havelian	1,835,360
8	NC Malikpura - III	4080124385	NBP Abbottabad	3,984,451
9	Pasala	CD 19980-00-7	BOK Abbottabad	4,903,908
10	Nagari Tarli	CD 01383-00-0	BOK Havelian	2,046,462
11	Majuhan – I	CD 01415-00-1	-do-	3,616,889
12	Kassaki Kalan	CD 19979-00-1	BOK Abbottabad	2,974,445
13	Pawa – II			2,459,556
14	Sambli Dheri	4092251706	BOK Abbottabad	2,340,637
15	Central Kukmang	CD 19987-00-0	BOK Abbottabad	2,982,451
16	Dewal Manal	CD 01382-00-3	BOK Havelian	1,919,090
17	Bain Noora	CD 20026-00-2	BOK Abbottabad	1,840,765
18	Pattan Kalan – I	CD 19939-00-5	-do-	1,928,830
19	Paluck	4084040986	NBP Khaira Gali	3,767,245
20	Dheri Kiala	4075164119	Havelian	2,130,604
21	NC Kehal	CD 19925-00-5	BOK Abbottabad	4,911,086
<b>Total</b>				<b>57,965,543</b>

**Annex-20**

Para 1.4.1.4

**Detail of pressure pumps**

<b>S. No</b>	<b>Name of VC</b>	<b>Name of scheme</b>	<b>Cost of pressure pump</b>	<b>Sales Tax</b>
1	Majuhan – 1	8 No hand pumps	200,000	38,000
2	Kassaki Kalan	12 No hand pumps	250,000	47,500
3	Pasala	2 No hand pumps	50,000	9,500
4	Bain Noora	2 No hand pumps	50,000	9,500
5	Batolni	7 No hand pumps	175,000	33,250
6	Dakhan	1 No hand pump	25,000	4,750
7	Sajikot	14 No hand pumps	250,000	47,500
8	Malikpura – 1	9 No hand pumps	225,000	42,750
<b>Total</b>			<b>1,225,000</b>	<b>232,750</b>

**Annex-21****Para 1.4.2.1****Detail of penalty**

<b>Name of VC</b>	<b>Name of Scheme</b>	<b>Est Cost</b>	<b>Date of commencement</b>	<b>Date of completion</b>	<b>Actual date of completion</b>	<b>Penalty</b>
Majuhan – 1	Package -1	700,000	20-01-2017	20-04-2017	20-08-2017	70,000
	Package-2	800,000	20-01-2017	20-04-2017	08-06-2017	80,000
	Package-3	400,000	20-01-2017	20-04-2017	24-08-2017	40,000
Kassaki Kalan	Package -1	1,000,000	01-11-2016	01-02-2017	20-09-2017	100,000
	Package -2	825,000	01-11-2016	01-02-2017	29-09-2017	82,500
	Package – 3	900,000	27-11-2017	01-03-2018	15-05-2018	90,000
	Package -2	1,354,000	27-11-2017	01-03-2018	15-05-2018	135,400
Bain Noora	Package -1	600,000	02-11-2016	02-03-2017	20-09-2017	60,000
	Package -2	530,000	02-11-2016	01-02-2017	29-09-2017	53,000
	Package – 1	2,000,000	27-11-2017	01-03-2018	15-05-2018	200,000
Pawa – II	Package -1	1,000,000	23-12-2016	24-03-2017	27-09-2017	100,000
	Package -2	850,000	23-12-2016	24-03-2017	29-09-2017	85,000
	Package – 1	1,630,000	27-11-2017	01-03-2018	15-05-2018	163,000
Pattan Kalan – I	Package -1	1,150,000	02-11-2016	01-02-2017	20-09-2017	115,000
	Package -2	450,000	01-03-2017	01-06-2017	15-09-2017	45,000
	Package – 3	400,000	01-03-2017	01-06-2017	In process	40,000
	Package – 1	1,460,000	27-11-2017	27-02-2018	07-08-2018	146,000
Sambli	Package	1,675,000	11-01-2017	11-04-2017	21-07-2017	167,500

Dheri	- 2					
	Package - 1	1,825,000	16-12-2016	16-03-2017	21-07-2017	182,500
Nagri Tarli	Package - 1	1,750,000	17-03-2017	17-06-2017	10-08-2017	175,000
	Package - 2	1,250,000	17-03-2017	17-06-2017	10-08-2017	125,000
Pasala	Package - 1	2,300,000	21-03-2017	21-06-2017	10-09-2017	230,000
	Package - 2	700,000	21-03-2017	21-06-2017	20-09-2017	70,000
Karhikki	Package - 1	1,000,000	13-02-2017	13-05-2017	20-09-2017	100,000
	Package - 2	400,000	13-02-2017	13-05-2017	20-09-2017	40,000
Central Kukmang	Package - 1	1,100,000	11-01-2017	11-04-2017	07-06-2017	110,000
	Package - 2	500,000	11-01-2017	11-04-2017	26-02-2018	50,000
	Package - 3	400,000	11-01-2017	11-04-2017	07-07-2017	40,000
Kehal	Package - 1	1,000,000	16-12-2016	16-03-2017	17-07-2017	100,000
	Package - 2	784,000	16-12-2016	16-03-2017	17-07-2017	78,400
	Package - 3	1,051,000	17-02-2017	17-05-2017	In Progress	105,100
<b>Total</b>		<b>31,784,000</b>				<b>3,178,400</b>

**Annex-22****Para 1.4.2.2****Detail of rent of property and shops**

<b>S. No</b>	<b>Property</b>	<b>Occupied by</b>	<b>Amount</b>
1	Rest House Changla Gali	C&W Abbottabad	500,000
2	Rest House Lora	NADRA	500,000
3	Rest House Chattri Kala Pani	C&W Abbottabad	500,000
4	07 rooms Hockey Stadium	Sports Deptt	500,000
5	Railway Out Agency	Revenue Deptt	200,000
6	1 room	Press Club	60,000
7	Chairman House	ADC Abbottabad	120,000
8	Rest House Abbottabad	TMA Abbottabad	500,000
9	Office Building	-do-	500,000
10	Quarter at Kutchery	Tanveer Ahmed TMA Abbottabad	60,000
11	-do-	Adil Rehman Distt Council	14,820
12	-do-	Muhammad Sabir Distt Council	14,820
13	-do-	Muhammad Arif Courts	60,000
14	-do-	Mehboob Khan DAO Abbottabad	60,000
15	-do-	Muhammad Arshad TMA	60,000
16	-do-	Abdul Ghafoor DC office	60,000
17	Quarter Sikandar Khan	Fazal ur Rahman TMA	60,000
18	-do-	Faheem Gul Finance office	60,000
19	-do-	Abdul Rasheed TMA	60,000
20	-do-	Muhammad Usman TMA	60,000
21	-do-	Muhammad Yaqoob Zilla Nazim	14,820
22	-do-	Saeed Akhter TMA	60,000
23	-do-	Sultan Mehmood TMA	60,000
24	-do-	Majid Khan Distt Courts	60,000
25	-do-	Hayat Khan Distt Courts	60,000
26	-do-	Muhammad Khalid Distt Council	14,820
27	-do-	Wazir Muhammad TMA	60,000
28	-do-	Adil Younas	14,820
29	-do-	Shoukat Ali DC office	60,000
30	66 Shops	Different location	4,406,688
<b>Total</b>			<b>8,760,788</b>

**Annex-23**

Para 1.5.2.11

**Detail of non-recovery of rent/lease money and taxes**

S. No	Description	Period		Annual Rent along with 10% increase annually
		From	To	
1	5 kanal commercial land at Nathiagali and 16.30 Marla at Khanspur	01.07.1998	30.06.1999	380,000
2		01.07.1999	30.06.2000	418,000
3		01.07.2000	30.06.2001	459,800
4		01.07.2001	30.06.2002	505,780
5		01.07.2002	30.06.2003	556,358
6		01.07.2003	30.06.2004	611,994
7		01.07.2004	30.06.2005	673,193
8		01.07.2005	30.06.2006	740,512
9		01.07.2006	30.06.2007	814,564
10		01.07.2007	30.06.2008	896,020
11		01.07.2008	30.06.2009	985,622
12		01.07.2009	30.06.2010	1,084,184
13		01.07.2010	30.06.2011	1,192,603
14		01.07.2011	30.06.2012	1,311,863
15		01.07.2012	30.06.2013	1,443,049
<b>Total rent outstanding</b>				<b>12,073,543</b>

**Note:** Valuation is made on the basis of 6 kanal hotel (Valley view) leased out to Mr. Arshad Khan dated 01.09.1994 on annual rent Rs 380,000 with 10% increase annually.