



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT DERA ISMAIL KHAN**

KHYBER PAKHTUNKHWA

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit & Inspection Report
ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantities
CMD	Chief Minister Directive
DAC	Departmental Accounts Committee
DG	Director General
GFR	General Financial Rules
FBR	Federal Board of Revenue
LCB	Local Council Board
MB	Measurement Book
MPA	Member Provincial Assembly
NC	Neighborhood Council
PC-I	Planning Commission Proforma
PESCO	Peshawar Electric Supply Company
PFC	Provincial Finance Commission
PLA	Personnel Ledger Account
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TAC	Tehsil Accounts Committee
TS	Technical Sanction

Preface

Articles 169 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 Fund of Tehsil/ Town Municipal Administrations.

The report is based on audit of the accounts of TMAs in District D.I.Khan for the financial year 2016-17. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2017-18 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The Audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of appropriate legislative 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 TMAs. DAC meetings were not convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations. The Regional Directorate of Audit D.I.Khan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carried out the audit of two District Governments, five TMAs and VCs / NCs of two Districts i.e. D.I.Khan and Tank.

The Regional Directorate Audit, D.I.Khan has a human resource of 07 officers and staff with a total of 1757 mandays. The annual budget amounting to Rs 10.172 million was allocated to the RDA during financial year 2017-18. The Directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

Tehsil Municipal Administrations in the District i.e. Phaharpur, Daraban, Kulachi & Parova perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8(1) (P) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial provisions of the Act establish a local fund for each Tehsil Administration. Annual budget is authorized by the Tehsil Council in the form of budgetary grants.

a. Scope of Audit

The total expenditure of Tehsil Municipal Administrations in District D.I.Khan for the financial year 2015-16 was Rs 1,281.230 million. RDA D.I.Khan audited the total expenditure of Rs 960.922 million which, in terms of percentage, was 75 % of auditable expenditure.

The total of receipts of Tehsil Municipal Administrations in District D.I.Khan for the financial year 2015-16 were Rs 965.759 million. Out of this, RDA D.I.Khan audited receipts of Rs 676.031 million which, in terms of percentage, was 70% of auditable receipts.

The total of expenditure and receipts of Tehsil Municipal Administrations in District D.I.Khan for the financial year 2015-16 were Rs 2246.989 million.

Out of this, RDA D.I.Khan audited transactions of Rs 1636.951 million which, in term of percentage, was 73% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs.173.200 million was pointed out during the audit. However, no recoveries were affected till the finalization of this report. Out of the total recoveries, Rs.11.250 was not in the notice of the executive prior to audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs, with respect to their functions, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for during scrutiny and substantive testing in the field.

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 impact was visible as the management failed to reply and thus irregularities could not come to the light in the proper forum i.e. DAC and PAC.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making. Deficiencies were observed in the internal control system as depicted in audit findings.

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 Tehsil Municipal Administration.

f. Key audit findings of the report;

- i. Non Production of Record was noticed in two cases amounting to Rs.29.307 million.¹
- ii. Irregularity & non compliance were noticed in thirteen cases amounting to Rs.145.989 million.²
- iii. Internal Control weaknesses were noticed in seventeen cases amounting to Rs 191.097 million.³

g. Recommendations

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. All sectors of Municipal Committees/District Council need to strengthen internal controls.

1 Para (1.2.1.1), (1.3.1.1)

2 Para (1.2.2.1 to 1.2.2.5), (1.3.2.1 to 1.3.2.8)

3 Para (1.2.3.1 to 1.2.3.6), (1.4.1.1 to 1.4.1.5), (1.5.1.1 to 1.5.1.3), (1.6.1.1 to 1.6.1.3)

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	05	2246.989
2	Total formations in audit jurisdiction	05	2246.989
3	Total Entities(PAO) Audited	05	1636.951
4	Total formations Audited	05	1636.951
5	Audit & Inspection Reports	05	1636.951
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit Observations classified by categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Unsound asset Management	-
2	Weak Financial Management	104.413
3	Weak Internal controls relating to Financial Management	173.560
4	Others	88.420
	Total	366.393

III: Outcome Statistics**(Rs in million)**

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2016-17	Total for the year 2015-16
1	Outlays Audited	-	842.524	676.031	118.396	1636.951	1,241.588
2	Amount Placed under Audit Observations/ Irregularities of Audit	-	210.940	30.540	88.419	366.393	462.818
3	Recoveries Reported at the instance of Audit	-	96.950	76.250	-	173.200	79.213
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-		
5.	Recoveries Realized at the instance of Audit	-	-	-	-		-

IV: Table of Irregularities reported**(Rs in million)**

S. No.	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations, principle of propriety and probity in public operation	241.482
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	7.181
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies.	-
6	Non-production of record	29.310
7	Others, including cases of accidents, negligence etc.	88.420
	Total	366.393

V: Cost - Benefit**(Rs in million)**

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	1636.951
2	Expenditure on Audit (TA/DA)	0.143
3	Recoveries realized at the instance of audit	0
4	Cost – Benefit Ratio	1:0

CHAPTER-1

1.1 Tehsil Municipal Administrations in District D.I.Khan.

1.1.1 Introduction

District D.I.Khan has five Tehsils i.e. D.I.Khan, Kulachi, Paharpur, Prova & Daraban. Each Tehsil Municipal Office is managed by Tehsil Municipal Officer. Each Tehsil Municipal Office has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation). TMA is responsible for collection of local taxes and to provide municipal services to the community.

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

- (a) 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;
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws; and
- (s) Prepare financial statements and present them for audit.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administrations in District D.I.Khan for the year 2016-17 is as under:

(Rs in million)

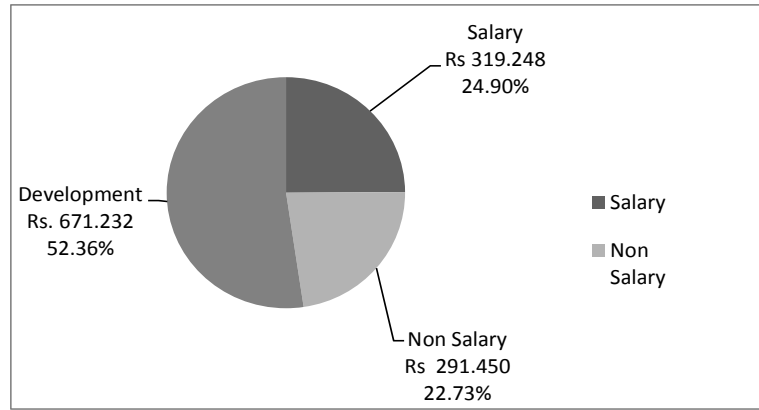
2016-17	Budget	Expenditure	Excess /Saving	%age
Salary	322.10	319.248	(2.852)	1.882
Non-salary	295.32	291.450	(3.87)	0.293
Development	675.215	671.232	(3.983)	0.589
Total	1292.635	1281.93	(10.705)	2.764

2016-17	Budgeted Receipts	Actual Receipts	Variation	% age
Receipts	111.310	965.759	85.44	74.063

The savings of Rs 10.705 million indicates weaknesses in the capacity of these local institutions to utilize the allocated budget.

EXPENDITURE 2016-17

Rs in million



1.1.3 Brief comments on the status of compliance with PAC/DAC Directives

The Audit Reports pertaining to Financial Years 2009-10 to 2015-16 on accounts of Tehsil Municipal Administration/Municipal Committees D.I.Khan were prepared under Khyber Pakhtunkhwa Local Government Act, 2013 and submitted to Governor Khyber Pakhtunkhwa but have not yet been discussed in PAC. Provincial Assembly of Khyber Pakhtunkhwa vide letter No PA/KP/PAC/GEN. DISTT GOV/17/7935 dated 23.02.2017 has returned the Audit Reports with the remarks that the same may be examined by respective Accounts Committees of councils as provided under Khyber Pakhtunkhwa Local Government Act, 2013. Under the direction of the PAC the reports have been submitted to the District Nazim for placing before the District Accounts Committee constituted under LGA 2013.

TMA D.I.Khan

1.2 Tehsil Municipal Administration, D.I.Khan

1.2.1 Non-production of record

1.2.1.1 Non-production of record-Rs 1.809 million

According to Para-17 of GFR read with Sections-14 (3) of the Auditor General's (Functions, Powers, Terms and Conditions of Service) Ordinance, 2001 that no such information nor any books or other documents, to which the Auditor-General has a statutory right of access, may be withheld from the Director General Audit.

Tehsil Municipal Officer, D.I.Khan paid Rs 1,809,535 to M/S Muhammad Bilal AES D.I.Khan vide Vr. No. 54 during 11/2016 for the purchase of electric material for Moharram-2016 but tender documents was not produced to audit. Moreover, Stock Register was also not produced to verify the receipt and issuance of items purchased.

The veracity of expenditure could not be authenticated due to non-production of record.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, meeting of DAC meeting could not be convened till finalization of this Report.

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

AIR No.01 (2016-17)

1.2.2 Irregularities and Non-compliance

1.2.2.1 Unauthorized expenditure on account of pay & allowances - Rs 12.00 million

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

Tehsil Municipal Officer, D.I.Khan paid Rs 12,000,000 as salaries of employees out of the ADP funds vide Cash Book Vr. No. 21 dated 5-10-2016 and Vr. No.28 dated 18-10-2016 which is unauthorized as ADP funds were meant for execution of developmental works and not for payment of salaries. Moreover, no formal approval was obtained from the competent authority for incurrence of expenditure on pay and allowances.

Audit observed that unauthorized expenditure occurred due to non-compliance of rules.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting could not be convened till finalization of this Report.

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

AIR No.02 (2016-17)

1.2.2.2 Loss due to non-collection/auction of sign boarding- Rs.5.050 million

According to Para-8 of GFR Vol-I, each administrative department to see that the dues of the Government are correctly and promptly assessed collected and paid into Government Treasury.

Tehsil Municipal Officer, D.I.Khan did not collect a sum of Rs.5,050,560 on the basis of NOC issued for installation of 197 Sign Boards during 2016-17. Moreover, NOC for fixing of 197 Sign Boards @ Rs. 120/annum /square feet was also issued during 2016-17 was directly issued to the applicants for fixing of sign

boarding in Tehsil jurisdiction without fulfilling the open tender requirement. Detail is given in Annex-2.

Audit observed that non-collection of government dues occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting could not be convened till finalization of this Report.

Audit suggests recovery and action against the person at fault.

AIR No.03 (2016-17)

1.2.2.3 Loss due to non-auction of bus stands contract- Rs. 4.405million

According Para-23 of the GFR Vol- I, every public 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, D.I.Khan departmentally collected receipt of Rs.3,141,935 on account of General Bus Stand during 2016-17, whereas the same contract was auctioned and a sum of Rs.7,547,494 was realized during 2015-16. The audit observed that non-auction of bus stand contract resulted into a loss of Rs.4,405,559 which was 58.37% short of the last years collections . Moreover, no cogent reasons were mentioned for non-auction of contract.

Audit observed that irregular collection of funds occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018,however DAC meeting could not be convened till finalization of this Report.

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

AIR No.04 (2016-17)

1.2.2.4 Loss due to re-auction of contact-Rs.4.140 million

According to Para-23 of GFR Vol- I, every public 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, D.I.Khan awarded contract of “Sokhti Lakkri Tax” for Rs 860,000 during 2016-17. It was observed that initially contract was auctioned on 27-04-2016 in which highest bid of Rs.5,100,000 was offered by M/S M. Saleem but later on, he refused to execute the contract and instead of offering the contract to 2nd. highest bidder M/S Abdul Salam @ Rs.5,000,000 , the contract was re-auctioned on 12-05-2016 and awarded @ Rs.860,000 to M/S Zafar Ali and thus resulted into loss of Rs.4,140,000 as worked out below.

1 st bidding on 27-04-2016		2 nd bidding on 12-05-2016	Loss (Rs.)
1 st Highest Bid	2 nd Highest Bid	Highest Bid	
M. Saleem	Abdul Salam	Zafar Ali	
5,100,000	5,000,000	860,000	41,40,000

Audit observed that loss occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting could not be convened till finalization of this Report.

Audit suggests inquiry and action against the person at fault.

AIR No.05 (2016-17)

1.2.2.5 Misappropriation of map fee -Rs.2.295 million

According Para-23 of the GFR Vol- I, every public 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, D.I.Khan approved various building maps during 2016-17 and a fee of Rs.2,295,960 was worked out of approved maps but the same was not deposited into Government Treasury. It is astonishing to note that only 29 No. maps were approved during 2016-17 in the jurisdiction of TMA and thus showing poor performance in collection of receipts. Detail is given in Annex-3.

Audit observed that non deposit of dues occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however; DAC meeting could not be convened till finalization of this Report.

Audit suggests deposit of dues and action against the person(s) at fault.

AIR No.06 (2016-17)

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss to Government on account of rent of property- Rs 83.117 million

As per Para 2 of the policy of Govt of KPK Local Govt Elections and Rural Development Department for streamlining the affairs in the interest of Local Councils property circulated vide No. AO-V/LCB/4-1/99 dated 21 July 1999, 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. Moreover according to Para 1 of the policy of Govt of KPK Local Govt Elections and Rural Development Department for streamlining the affairs in the interest of Local Councils property circulated vide No AO-V/LCB/4-1/99 dated 21 July 1999 “the Local Council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality”.

Tehsil Municipal Officer, D.I.Khan had 427 shops and commercial property in D.I.Khan city and its surroundings but the shops were either given on very low rent without any increase or were being occupied illegally as lease of all the property had expired for the last 03 to 14 years and resulting a loss of Rs 83,117,926 as (detail in annex-4)

Audit observed that non recovery of rent occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however; DAC meeting could not be convened till finalization of this Report.

Audit suggests recovery and inquiry against the person at fault.

AIR No.07 (2016-17)

1.2.3.2 Loss to Govt on account of electricity charges–Rs.22.00 million

Para 23 of the GFR Vol- I requires that every Public 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, D.I.Khan paid Rs 5,600,000 to PESCO for payment of electricity bills vide voucher No. 524 & 525 during June 2017, it was observed that Finance Department had already made at source deduction Rs.22,000,000 from the funds to be released to the TMA vide letter No BO(PFC-III)/FD/1-9/WAPDA/2015-16 dated 31-3-2016 but credit of Rs.22,000,000 was not shown in the electricity bills.

Audit observed that unauthorized expenditure of occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting could not be convened till finalization of this Report.

Audit suggests inquiry and action against the person at fault.

AIR No.08 (2016-17)

1.2.3.3 Unauthorized expenditure - Rs 9.037 million

According to Para 220 and 221 of CPWA Code, Sub Divisional Officer, before making payments to contractor, 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, D.I.Khan paid Rs 9,037,752 for a work beautification of D.I.Khan City Package-I vide 4th running bill on Solar LED lights during 2016-17, it was observed that the approved rate analysis of the Non Scheduled Items (NSI) was not available on record to verify the rates.

Audit observed that unauthorized expenditure occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting could not be convened till finalization of this Report.

Audit suggests production of approved rate analysis and action against the person at fault.

AIR No.09 (2016-17)

1.2.3.4 Unauthorized expenditure on account of purchase of trolley transformer -Rs 4.974 million

Para 32 of CPWA requires that no work shall be executed without Administrative Approval / Technical Sanction.

Para 148 of GFR requires that all material received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer and recorded them in the appropriated stock register.

Tehsil Municipal Officer, D.I.Khan paid Rs 4,974,000 for purchase of trolley transformer vide voucher No 22 during 10/2016 voucher No 105 during 12/2016.

It was observed that:-

- i. Technical Sanction was not obtained from the Competent Authority.
- ii. It was unknown as to the approved specification of the transformer purchase.
- iii. Handing Taking of the transformers was not made with any agency and current location and entry of stock register was not made.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting 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 executed.

AIR No.10 (2016-17)

1.2.3.5 Doubtful expenditure on account of pay & allowances - Rs 4.843 million

Rule 296 of treasury Rules requires that The controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order. The calculation is correct and the grants have not been exceeded over allotment.

Tehsil Municipal Officer, D.I.Khan paid Rs 4,843,675 in cash for the purpose of pay of sanitation staff as detailed below;

S.No	Voucher No (Cash book)	Cheque No & date	Amount (Rs)
1	49	08-03-2017	154,3675
2	63	09-03-2017	3,300,000
Total			4,843,675

It was observed that supporting record of payment of pay & allowances i.e. actual payee receipt, acquaintance roll, detail of pay of staff etc was not available.

Audit observed that doubtful expenditure occurred due to weak internal control which resulted in unverified expenditure.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting could not be convened till finalization of this Report.

Audit suggests inquiry and action against the person at fault.

AIR No.11 (2016-17)

1.2.3.6 Overpayment on account of purchase of vehicles Rs 1.952 million

According to Para 23 of GFR Vol-I, every Government officer should realize fully and clearly that he would be personally responsible for any loss

sustained by Government to fraud or negligence on his part or on the part of his subordinate.

Tehsil Municipal Officer, D.I.Khan paid Rs 5,720,000 to M/s Crown Enterprises for the supply of 4 Nos. Mini tipper for carriage solid waste management, it was observed that the invoice of price of each Mini Tipper was 942,000 but quarter concern paid Rs 1,430,000 for each machine resulting into overpayment of Rs 1,952,000.

Rate Paid	Rate Admissible	Excess	Qty	Over Payment (Rs)
1,430,000	942,000	488,000	04	1,952,000

Audit observed that over payment occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening DAC meeting was made on 28.03.2018 however, DAC meeting could not be convened till finalization of this Report.

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

AIR No.12 (2016-17)

TMA PAHARPUR

1.3 Tehsil Municipal Administration, Paharpur

1.3.1 Non Production of Record

1.3.1.1 Non production of record - Rs 27,498 million

According to Para 17 of GFR Vol-I read with Section 14 (3) of the Auditor General's Ordinance, 2001, no such information nor any books or other document, to which the Auditor General has the statutory right of access, be withheld from Audit. Moreover under section 115 (7) of the Local Government Ordinance 2001, the Auditor General of Pakistan shall have excess to all the books and documents pertaining to the accounts and may also examine any public servant or premises of the Local Government concerned.

Tehsil Municipal Officer, Paharpur executed various developmental schemes amounting to Rs.27,498,619 during 2016-17 but record including tender documents, PC-Is, vouchers and MBs were not produced to Audit for verification. Detail is given in Annex-5.

The veracity of expenditure could not be authenticated due to non-production of record.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC meeting could not be convened till finalization of this Report.

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

AIR No.02 (2016-17)

1.3.2 Irregularity and Non-Compliance

1.3.2.1 Irregular execution of schemes without Technical Sanction Rs.81.499 million

According to Para-178 of GFR Vol-I read with Para 56 of CPWD Cod, no work should be commenced or liability incurred in connection with it until technical sanction has been obtained from competent authority.

Tehsil Municipal Officer, Paharpur executed various development schemes amounting to Rs.81,499,317 during 2016-17 but technical sanction was not obtained from the competent authority. Detail is given in Annex-6.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC meeting 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 executed.

AIR No.01 (2016-17)

1.3.2.2 i. Un-authorized deposit of Funds in Commercial Banks ii. Non-reflection of transactions in Cash Book-Rs.23.664 million

According to Finance Department Notification No.2/3(F/L)/ FD/2016/ Vol-X dated 7-11-2016, no any Department will deposit funds in Commercial Banks without prior approval of the Finance Department.

According to Rule-77 of CTR, every officer receiving money on behalf of Government should maintain a Cash Book. Moreover, all monetary transactions

should be entered in the cash book as soon as they occur and attested by the head of office in token of Cheque.

Tehsil Municipal Officer, Paharpur deposited Rs.23,664,553 in different Commercial Bank during 2016-17 without prior approval of Finance Department. The funds were transferred from PLA, but the entries of same were not recorded in Cash Book of Local Fund Account and further payments were shown in a simple register which was against the Rule-77 of CTR beside the entries of payments were neither attested by the TOF nor by the TMO. Detail is given in Annex-7.

Audit observed that deposit of funds in private banks was made due to non-compliance of rules.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC meeting could not be convened till finalization of this Report.

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

AIR No.03 (2016-17)

**1.3.2.3 Un-authorized allocation of funds for M&R out of ADP
Rs.2.819 million**

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

Tehsil Municipal Officer, Paharpur drew Rs.2,819,515 vide Cheque No.422148 dated 27-2-2017 from PLA for M&R out of Tehsil ADP Funds during 2016-17 in violation of Local Government & Rural Development Department Notification as funds under PFC allocation cannot be utilized for M&R.

Audit observed that unauthorized allocation of funds was made due to non-compliance of rules.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.06 (2016-17)

1.3.2.4 Un-authorized allocation of funds for Sports out of Tehsil ADP-Rs.2.465 million

According to Government of Khyber Pakhtunkhwa Planning & Development Notification dated 8-8-2016, Priority Area for Tehsil Government shall be allocated @ 25% for WSS, 20% for Municipal Services, 05% for Beautification Projects and 50% at the discretion of Tehsil Council.

Tehsil Municipal Officer, Paharpur allocated a sum of Rs.2,465,000 for Sports out of Tehsil ADP from PLA vide Cheque No.A-422195 dated 14-4-2017 in violation of P&D Notification. The amount so allocated was spent on other purposes besides the amount was also not taken in a Cash Book of Local Fund Account and further payments were shown in a simple register which was against the Rule-77 of CTR Vol-I.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.07 (2016-17)

1.3.2.5 Un-authorized expenditure out of funds allocated for Beatification-Rs.2.260 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification dated 09-03-2017, ADP funds shall be utilized only for the execution of development schemes in accordance with the Guidelines issued by the P&D Department.

Tehsil Municipal Officer, Paharpur drew Rs.2,260,000 vide Cheque No.A-426285 dated 19-6-2017 from PLA for Beatification Schemes out of Tehsil ADP Funds during 2016-17. On verification of record, it was noticed that the funds allocated for Beatification Schemes were spent on other purposes i.e. pay & allowances and contingency which was against the Finance Department Notification.

Audit observed that unauthorized expenditure incurred due to non-compliance of rules.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however; meeting of DAC could not be convened till finalization of this Report.

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

AIR No.05 (2016-17)

1.3.2.6 Un-authorized payment to Nazim & Tehsil Members for Sports out of Tehsil ADP Funds-Rs.1.985 million.

According to Government of Khyber Pakhtunkhwa Finance Department Notification dated 09-03-2017, ADP funds shall be utilized only for the execution of development schemes in accordance with the Guidelines issued by the P&D Department.

According to Government of Khyber Pakhtunkhwa Planning & Development Notification dated 8-8-2016, Priority Area for Tehsil Government shall be allocated @ 25% for Water Supply Scheme, 20% for Municipal Services, 05% for Beautification Projects and 50% at the discretion of Tehsil Council.

Tehsil Municipal Officer, Paharpur paid Rs.1,985,000 to Tehsil Nazim and selected Tehsil Members of the Tehsil Council, Paharpur @ Rs.145,000 per Member for sports out of Tehsil ADP Funds in violation of Finance and Planning & Development Department Notifications. It was astonishing to note that share of three Reserved Members amounting to Rs.435,000 was also received by the Tehsil Nazim in addition to his own share of Rs.145,000. Later on, the said

Members submitted computer generated and self-arranged vouchers to justify the expenditure Detail is given in Annex-8.

Audit observed that unauthorized payment made due to non-compliance of rules which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

Audit suggests recovery of unauthorized payment and action against the person(s) at fault.

AIR No.08 (2016-17)

1.3.2.7 Doubtful expenditure on installation of Pressure Pumps in homes-Rs.1.867 Million

According to Para 10 (iii) & (iv) of GFR, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage & Public moneys should not be utilized for the benefit of a particular person or section of the community.

Tehsil Municipal Officer, Paharpur incurred Rs.1,866,424 for installation Pressure Pumps, Hand Pumps and submersible pumps during 2016-17 as detailed below.

S.No.	Name of Schemes	No. of Pumps	Payment (Rs.)
1.	Installation of Pressure Pumps in UCs of Paharpur.	09	154,131
2.	Installation of Submersible Pumps in various UCs Panyala, W/ Khan Muhammad	06	1,111,180
3.	Installation Of Hand Pumps in various UCs.	65	601,113
Total			1,866,424

The expenditure seemed doubtful and wasteful on the following grounds.

- i. The amount was shown incurred on installation Pressure Pumps/ Hand Pumps in the homes of various individuals, not for community of the area.
- ii. Exact location of Pressure Pumps were neither mentioned in Administrative Approval nor in MB.

iii. The installation of Pumps was also not acknowledged by the people of area.

Audit observed that unauthorized expenditure due to non-compliance of rules.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.09 (2016-17)

1.3.2.8 Un-authorized deduction of Contingency Charges out of ADP Funds-Rs.1.540 million

According to Minutes of Departmental Developmental Working Party meeting held on 28-4-2015, circulated by the Local Government Department, Contingencies may be deleted from all the PC-1s.

Tehsil Municipal Officer, Paharpur deducted Rs.1,540,000 as 2.5% Contingency Charges out of Tehsil ADP vide Cheque No.A-422194 dated 14-4-2017 in violation of Minutes of Departmental Developmental Working Party (DDWP). The amount so deducted was not taken in a Cash Book of Local Fund Account and further payments were shown in a simple register which was against the Rule-77 of CTR.

Audit observed that deduction of contingency charges occurred due to non-compliance of rules which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.10 (2016-17)

TMA DARABAN

1.4 Tehsil Municipal Administration, Daraban

1.4.1 Internal Control Weaknesses

1.4.1.1 Unauthorized expenditure on installation Hand Pumps- Rs 7.789 million

According to Para 10 (iii) & (iv) of GFR, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage & Public moneys should not be utilized for the benefit of a particular person or section of the community.

Tehsil Municipal Officer, Daraban incurred Rs.7,789,400 for installation Hand pumps and submersible pumps during 2016-17. Detail is given in Annex-9.

The expenditure seemed doubtful and wasteful on the following grounds.

- i. The amount was shown incurred on installation Pressure Pumps/ Hand Pumps in the homes of various individuals, not for community of the area which was unauthorized.
- ii. The Pressure/Hand Pumps were installed without mentioning exact location and could not be verified due to not mentioning of their exact location.
- iii. Proper handing /taking to any Government Department for operation & maintenance was not made

Audit observed that unauthorized expenditure occurred due to non-compliance of rules.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

Audit suggests inquiry and action against the person at fault.

AIR No.02 (2016-17)

1.4.1.2 Un-authorized execution of schemes-Rs.6.889 million

According to Para 178 of GFR Vol-I & Para-56 of CPWA Code, work may not be started/executed without obtaining technical sanction.

Tehsil Municipal Officer, Daraban executed scheme installation of Hand pumps and submersible pumps amounting to Rs 6,889,400 during 2016-17 but schemes were split up into pieces in order to avoid technical sanction from the next competent authority. Detail is given in Annex-10.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 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 executed.

AIR No.03 (2016-17)

1.4.1.3 Doubtful payment on account of developmental scheme-Rs 1.20 million

According to Para 10 (iii) & (iv) of GFR, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage & Public moneys should not be utilized for the benefit of a particular person or section of the community.

Tehsil Municipal Officer, Daraban paid Rs.1,200,000 to a contractor out of ADP funds of 2016-17 for a scheme “pavement of street 05 No, UC Gandhi Umer Khan” which was held doubtful on the following grounds.

- i. Completion Certificate revealed that work was stated on 25.05.15 and completed on 19.06.15 but payment was made in June, 2017 after a lapse of two (2) years.

- ii. Work order of scheme was not available on record.
- iii. Measurement Book did not show the actual date of completion of work.
- iv. Incomplete Agreement was executed without signature of contractor and Signature of Contractor on Tender form and BOQ were different from that of his signature on CNIC.

Audit observed that doubtful expenditure occurred due to non-compliance of rules which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.01 (2016-17)

1.4.1.4 Loss to Govt due to non-deduction of Sales Tax Rs. 0.831 million

According to Finance Department Notification No. F16/ (4) KPRA/ Notification /WH/1323 dated 31-08-2015, sales tax @ 17% must be deducted from the bill of contractor.

Tehsil Municipal Officer, Daraban executed various developmental schemes during 2016-17 but sales tax @ 17% of taxable value of items purchased amounting to Rs.830,877 was not deducted. Detail is given in annex-11.

Non-deduction of sales tax accrued due to weak internal control which resulted in loss to Government.

Audit observed that non deduction of taxes occurred due to non-compliance of rules which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

Audit suggests recovery of sales tax and action against the person (s) at fault.

AIR No.04 (2016-17)

1.4.1.5 Irregular payment on account of sports funds -Rs 0.825 million.

According to Para 10 (iii) & (iv) of GFR, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage & Public moneys should not be utilized for the benefit of a particular person or section of the community.

As per Chief Minister Secretariat Notification No SOIV / CMS /KP /CMD/2016 dated 11.01.2016, Youth Councilor of the concerned Village council/Neighborhood council shall monitor the activities of sports in the area.

According to Govt; of Khyber Pakhtunkhwa Fiancé Department Notification dated 09.03.2017, ADP funds shall be utilized only for the execution of developmental schemes in accordance with guidance issued by P&D Department.

Tehsil Municipal Officer, Daraban paid Rs.825,000 for sports to various persons (detail in annex-12). The payment was irregular on the following grounds.

- i. Developmental funds cannot be utilized for other activities other than execution of developmental schemes.
- ii. Sport activities were not performed under the supervision of Youth Councilor.
- iii. Cash payment was made instead of crossed cheques to suppliers of articles supplied.

Audit observed that irregular payment of funds occurred due to non-compliance of rules which resulted in loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.05 (2016-17)

TMA, KULACHI

1.5 Tehsil Municipal Administration, Kulachi

1.5.1 Internal Control Weaknesses

1.5.1.1 Non-recovery of Government dues -Rs. 23.195 million

Para 28 of GFR requires that 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.

Tehsil Municipal Officer, Kulachi failed to recover government dues amounting to Rs. 23,195,719 outstanding since long. Detail is as under.

S.No.	Particular	Total amount due (Rs.)	Recovery made (Rs.)	Balance (Rs.)
1.	Rent of shops	1,020,528	824,809	195,719
2.	Water charges	23,000,000	0	23,000,000
	Total	24,020,528	824,809	23,195,719

Audit observed that non-recovery of government dues occurred due to weak internal control which resulted in to loss to Government.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018, however meeting of DAC could not be convened till finalization of this Report.

Audit suggests recovery of government dues and action against the person at fault.

AIR No.08 (2016-17)

1.5.1.2 Un-authorized expenditure on Pay & Allowances out of ADP funds-Rs.12.399 million

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

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

Tehsil Municipal Officer, Kulachi spent Rs. 12,399,791 on accounts of Pay & Allowance of staff out of 30% District ADP during 2016-17 which was un-authorized as the development funds cannot be utilized for the pay & allowances. Moreover, formal approval was not obtained from the competent authority. Detail is given in Annex-13.

Audit observed that unauthorized expenditure occurred due to non-compliance of rules.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.04 (2016-17)

1.5.1.3 Irregular expenditure due to non-obtaining of technical sanction-Rs. 2.127 million

According to Para-178 of GFR Vol-I read with Para 56 of CPWD Cod, no work should be commenced or liability incurred in connection with it until technical sanction has been obtained from competent authority.

Tehsil Municipal Officer, Kulachi incurred expenditure of Rs 2,127,600 on account of execution of scheme “Construction of road in Kulachi Bazaar” during 2016-17 without obtaining technical sanction from the competent authority.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specifications and schedule of rates.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 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 executed.

AIR No.07 (2016-17)

TMA PAROVA

1.6 Tehsil Municipal Administration, Prova

1.6.1 Internal Control Weaknesses

1.6.1.1 Irregular payment of pay & allowances in cash Rs.3.889 million

According to Para-157 of FTR Vol-1, payment must be made through Crossed Cheques.

Tehsil Municipal Officer, Prova incurred expenditure of Rs.3,889,860 on accounts of payment of pay and allowances of various employees during 2016-17 but payment was in cash instead of transferring into respective bank accounts. Moreover, actual payee receipts were also not available on record. Detail given in **Annex-14**.

Audit observed that cash payment was made due to weak internal control.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however meeting of DAC could not be convened till finalization of this Report.

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

AIR No.02 (2016-17)

1.6.1.2 Unauthorized expenditure due to non-obtaining of Approval-Rs.3.831 million

Para 32 of CPWA Code requires that expenditure can only be incurred on a work if sanction, either special or general of the competent authority has been obtained authorizing the expenditure and no work shall be executed without Administrative Approval and Budget allotment.

Tehsil Municipal Officer, Prova executed various developmental schemes for Rs. 3,831,400 out of 30% share of ADP during 2016-17 but the schemes were not approved from Tehsil Development Committee (TDC). Detail is given in Annex-15.

Audit observed that unauthorized expenditure due to weak internal control.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.05 (2016-17)

1.6.1.3 Unauthorized expenditure on account of M&R – Rs 1.176 million

According to Para 220 & 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, Prova incurred expenditure of Rs 1,176,600 on account of maintenance and repair work during 2016-17 but neither estimates were prepared nor MB were produced to compare the measurement & quantities with the bills. Moreover, completion certificates of each work were also not available on record.

Audit observed that unauthorized expenditure occurred due to weak internal control.

The irregularity was pointed out in February 2018, Management did not respond to preliminary audit observation.

Request for convening of DAC meeting was made on 28-3-2018 however, meeting of DAC could not be convened till finalization of this Report.

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

AIR No.07 (2016-17)

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Rs. in Million)

S.No	AIR No.	Department	Gist of Para	Amount
1.	12	TMA D.I.Khan	Non execution of agreement for rent of building	Nil
2.	13		Defective approval of maps without codal formalities	Nil
3.	14		Non approval of building plans in Tehsil area	Nil
4.	15		Non inspection of old buildings	Nil
5.	03	TMA Kulachi	Loss to Government on auction of contract	0.148
6.	14	TMA Paharpur	Unauthorized payment to for beautification.	0.480
7.	15		Unauthorized payment on account of TS charges	0.455
8.	17		Non deduction of 10% contractor profit	0.263
9.	18		Irregular expenditure	0.149
10.	19		Non recovery of waster charges	0.120
11.	02	TMA Paroa	Unauthorized payment of lead	0.176
12.	07		Wasteful expenditure for private labour	0.483

Annex-2
(Para 1.2.2.2)

Statement showing detail of sign boards/holdings placed in Dera Ismail Khan							
S #	Location of board	Size	Sq: feet	Qty	Rate	Total	NOC Issued No. & date
1	ADBBD officer (Laghari Gate)	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
2	AES college old dera Board	10x20	200	2	120	48000	No. 2752-53/MC dated 18-03-2016
3	Agriculture	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
4	Agriculture office	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
5	Agriculture office Bannu road	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
6	Anti-Corruption office	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
7	Bannuadda	10 x 20	200	1	120	24000	No number and date
8	Bannu Road	10 x 20	200	1	120	24000	No. 5598-99/MC dated 28-10-2016
9	Bannu road near Agri Research Centre	10x20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
10	Bannu road near Air port Road	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
11	Bannu road near Kotli Imam	10x20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
12	Benazir Park Bannu road	10x12	120	2	120	28800	No. 2752-53/MC dated 18-03-2016
13	Benazir Park bannu road	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
14	Benazir Park Diyal road	10x12	120	1	120	14400	No. 2752-53/MC dated 18-03-2016
15	Bhakkar Road near Police choki	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
16	Bhakkar road near river/water park	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
17	By pass radio station	10 x 20	300	1	120	36000	No. 346-47/TMA dated 31-01-2017
18	Bypass chowk near radio station	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
19	Chashma road	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
20	ChowkParoa Adda	10 x 20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
21	Circular road	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
22	CRBC Chowk	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
23	CRBC chowk	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
24	CRBC chowk	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
25	Curcuit House	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
26	Daewoo Adda	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016

27	Daraban Chungi	10x20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
28	Darya Band	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
29	Dayal Road	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
30	Dear Bhakkar road near T-ghaffara	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
31	Degree College No 1	10x20	200	1	120	24000	No. 1001-02/MC dated 13-05-2014
32	Degree College No 2 (Girls)	10x20	200	1	120	24000	No. 1001-02/MC dated 13-05-2014
33	Dera Bakkhar road Dhappanwala Band road	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
34	Dhapawala Band	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
35	Dhapanwala Band	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
36	Dhappanwala Band road	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
37	DHO Hospital back side Green belt	10 x 20	200	2	120	48000	No number and date
38	DHQ Hospital	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
39	DHQ Hospital wall OppKiriAlizai Gate	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
40	DHQ Wall near GPO chowk	20x60	1200	1	120	144000	No. 2752-53/MC dated 18-03-2016
41	Dinpur Road	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
42	Diyal Road	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
43	Diyal road	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
44	Draban Road	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
45	Draban road near Mufti Mehmood Hospital	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
46	draban road near Pirzakori graveyard	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
47	East side of Zanana Hospital Gate	10x20	200	1	120	24000	No. 513234/TMA dated 30-08-2016
48	Entrance Grid road bijli Tower sabzimandi	10 x 20	300	1	120	36000	3083-84/MC dated 20-04-2016
49	Faqirni Gate near ADBS office	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
50	Gilotiadda	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
51	Girls college No. 1 circular road bus stop	10 x 20	200	2	120	48000	No number and date
52	Girls college No. 2 Paroaadda	10 x 20	200	2	120	48000	No number and date
53	Girls Degree College 1 Circular Road	10 x 20	200	2	120	48000	No. 4278/MC dated 10-06-2016
54	Girls Degree College No. 1	10 x 20	200	1	120	24000	No. 2312/TMA dated 27-07-2017
55	Girls medical Hospital	10x30	300	1	120	36000	No. 1079-80/MC dated 26-05-2014
56	Gomal Medical college	10 x 20	200	1	120	24000	No. 2312/TMA dated 27-07-2017
57	Gomal University Main Campus	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016

58	GOP near Hospital wall	10x20	200	1	120	24000	No. 1079-80/MC dated 26-05-2014
59	GPO Chowk	20x60	1200	1	120	144000	No. 951-52/MC dated 13-05-2014
60	GPO Chowk	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
61	GPO Chowk	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
62	GPO chowk near GPO Gate	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
63	Grid Road	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
64	Grid road	10 x 20	200	2	120	48000	No number and date
65	Grid Road Near Grid station	10 X 20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
66	Grid Road near Wapda rest house	10 X 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
67	Grid station	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
68	Haq Nawaz Park	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
69	Haq Nawaz Park	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
70	Haq Nawaz Park	10 x 20	200	2	120	48000	No number and date
71	Haq Nawaz Park TMA plaza Upper floor	10 x 30	200	1	120	24000	3083-84/MC dated 20-04-2016
72	haqnawaz Park	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
73	Islamia school chowk	10x10	100	1	120	12000	No. 1079-80/MC dated 26-05-2014
74	Islamia school chowk	10x20	200	1	120	24000	No. 1079-80/MC dated 26-05-2014
75	Jail road church	10 x 20	200	1	120	24000	No number and date
76	Kachehri More	10x12	120	1	120	14400	4425-26/MC dated 21-06-2016
77	KachehriQabristan	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
78	KachehriQabristan more	10x10	100	1	120	12000	No. 2752-53/MC dated 18-03-2016
79	kachehri road	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
80	Kachehri Road	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
81	Kotli Imam Hussain	10 x 20	200	1	120	24000	No. 5598-99/MC dated 28-10-2016
82	Kotli Imam Hussain	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
83	Kotli Imam Hussain	10 x 20	200	2	120	48000	No number and date
84	Kotly Imam Hussain Corner	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
85	Liaqat Park	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
86	Liaqat Park	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
87	Liaqat Park	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
88	Liaqat Park	10 x 20	200	1	120	24000	No number and date
89	Liaqat Park	10 x 20	200	1	120	24000	No number and date
90	Liazqat Park	10x14	140	1	120	16800	No. 1079-80/MC dated 26-05-2014
91	Main entrance Dhappanwala band	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016

	Bhakkar road						
92	Misgrah Bazar near Gulshanbakaras	10x20	200	1	120	24000	No. 2408-09/TMA dated 15-02-2016
333393	Mission More	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
94	Mission More Chowk	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
95	Mission More chowk	15x45	675	1	120	81000	No. 951-52/MC dated 13-05-2014
96	Mission morr	10 x 20	200	1	120	24000	No. 5598-99/MC dated 28-10-2016
97	Mission More	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
98	Multan Road	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
99	Multan Road	10 x 20	300	1	120	36000	No. 5598-99/MC dated 28-10-2016
100	Multan road	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
101	Multan Road near PTCL Tower	10x20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
102	Multan road near TTC college	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
103	Multan Road Opposite Romifloor Mills	10x20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
104	Multan Road Wensam College	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
105	Muryali	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
106	Muryalimorr	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
107	Muslim Bazar	10x20	200	1	120	24000	No. 1001-02/MC dated 13-05-2014
108	near Anti corruptionoffice/District Council Hall	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
109	Near anti-Corruption office Green belt	10 x 20	200	1	120	24000	No number and date
110	Near Balqiat office	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
111	Near Civil Hospital	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
112	Near Girls college	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
113	Near GPO Chowk	10 X 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
114	Near Kitli Imam Hussain	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
115	Near new bannuchungiopp: Passport off	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
116	Near stadiumbannu road	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
117	Near TB Hospital Chowk	10x20	200	1	120	24000	No. 2408-09/TMA dated 15-02-2016
118	Near town hall	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
119	Near Zakria Masjid	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
120	Near Zarat office	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
121	New chungi Benazir Park	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016

122	Niazichowk	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
123	NolBagh Tank Road	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
124	NolBagh Tank Road	10x20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
125	Old BakraMandi	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
126	Old TB hospital	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
127	Opposite Alizai Gate	10x20	200	1	120	24000	No. 1079-80/MC dated 26-05-2014
128	Opposite City school	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
129	Opposite Girls college	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
130	Opposite Gomal University	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
131	Opposite Niazi Coach bus stand	9x12	108	1	120	12960	No. 1079-80/MC dated 26-05-2014
132	Opposite Press Club market roof	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
133	Opposite saddar Thana	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
134	opposite shifa Hospital	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
135	Opposite SP FRP office	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
136	opposite Syndicate chowk	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
137	Opposite Town hall	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
138	opposite wensam college Multan Road	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
139	opposite wild life office circular road	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
140	Opposite Zarat office	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
141	Oppositekaroriicecream spot	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
142	Paroa Adda	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
143	Paroaadda	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
144	Pusshaadda	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
145	Qasim Road chowk near circuit house	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
146	Qureshi Moor Board	10x27	270	1	120	32400	No. 2408-09/TMA dated 15-02-2016
147	Qureshi more	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
148	Qureshi More	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
149	QureshiMorr	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
150	QureshiMorr	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
151	Qureshimorr	10x20	200	1	120	24000	4425-26/MC dated 21-06-2016
152	Qureshimorr	10 x 20	200	2	120	48000	No. 346-47/TMA dated 31-01-2017
153	Qureshimorrchowk	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
154	QurtabaCollaeg near parking place	10 x 20	200	1	120	24000	No number and date

155	Qurtaba Hostel	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
156	Ratta Kulachi stadium	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
157	Sadar Bazar Mor	10x12	120	1	120	14400	No. 2752-53/MC dated 18-03-2016
158	sadar Bazar shobrahotal	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
159	SandicateMor	10x30	300	1	120	36000	No. 2752-53/MC dated 18-03-2016
160	ShanglaMarkeet Roof	10 X 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
161	Sheikh YousufChowk	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
162	Shoarkote near Air Port	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
163	Shorkot near medical Dispensary	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
164	shorkot near saggu road	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
165	Shorkot	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
166	Syndicate Chowk	15 x 45	675	1	120	81000	No. 951-52/MC dated 13-05-2014
167	Syndicate chowk	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
168	Syndicate Chowk	10x20	200	1	120	24000	No. 1079-80/MC dated 26-05-2014
169	Syndicate Mor	10x20	200	1	120	24000	No. 1001-02/MC dated 13-05-2014
170	Tank Adda	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
171	Tank adda GHSS No. 4	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
172	Tank bypass chowkkurai	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
173	Tank road	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
174	Tank road by pass chowk	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
175	Tank road by pass chowk	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
176	Tasty hotalBannu road	10x20	200	1	120	24000	No. 2752-53/MC dated 18-03-2016
177	TB Hospital Chowk	10x20	200	1	120	24000	No. 1079-80/MC dated 26-05-2014
178	Tehsil office chowk	10 x 20	200	1	120	24000	No. 346-47/TMA dated 31-01-2017
179	TMA Plaza Tank adda roof	10 x 20	200	1	120	24000	No number and date
180	Town Hall Gate size	10x20	200	1	120	24000	No. 951-52/MC dated 13-05-2014
181	VIP colony Bannu road	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
182	Yarikadda	10 x 20	200	1	120	24000	No. 2220 dated 25-01-2016
183	Zafarabad colony	10 x 20	200	1	120	24000	3083-84/MC dated 20-04-2016
184	Zaffar Abad Chowk	10 x 20	200	1	120	24000	No. 2948-50/MC dated 07-04-2016
185	Zanana Hospital	10x12	120	1	120	14400	4425-26/MC dated 21-06-2016
186	Zanana Hospital	10 x 20	200	1	120	24000	No. 4278/MC dated 10-06-2016
187	Zanana Hospital	10 x 30	200	1	120	24000	No. 5598-99/MC dated 28-10-2016
Total				197	0	5050560	

Annex-3
(Para 1.2.2.5)

Loss to Govt: due to non-deposit of map fee

S.No	Detail	Covered Area	Fee due/ collected
1	Shops 1 to 8 ,Syed zahidabbas, Imran Javed, KhurramShezad near degree Girls college No. 1	1630 sqr feet	160,300
2	Haq Nawaz s/o RabnawazThoafazil	1183 sqr feet	7,517
3	Adam Khan s/o Wali Muhammad Gillani Town	975 sqr feet	15,220
4	Haji saadullah S/O karimBakhsh	168 sqr feet	3,440
5	Nisar Khan Marwat, sheikh yousuf Adda shops	2090 sqr feet	23,500
6	Zahoorhussain S/O ManzoorHussain Din pur road	1215 sqr feet	8,675
7	Dr. FazalHameed	960 sqr feet	12,340
8	Kalim Arshad near wensom college	6340 sqr feet	21,760
9	Fazalrahmanmohallah Ewan Muryali	1706 sqr feet	9,130
10	M. Ismail S/O Habib ullah	892 sqr feet	7,060
11	M Nouman Khan S/O M Tariq Mohallahhayatullah	721 sqr feet	9,255
12	Ihsanullah S/O zareef khan Gandapur	7496 sqr feet	46,800
13	Shops double story opp Hilton hotel	3999 sqr feet	64,700
14	RaheelaBegam S/O M Shafiq	3353 sqr feet	17,365
15	M. Tariq S/O lalbadshah	4576 sqr feet	23,880
17	Iftexhar Ahmad inside laghari gate shops	1338 sqr feet	21,446
18	Naginakundi w/o shoabkundi	5291 sqr feet	28,455
19	Allah nawaz S/O Niaz Ahmad	641 sqr feet	4,205
20	Shakeelatabasam w/o M Waqar Hussain	2117 sqr feet	11,585
21	Ghulab Khan S/O shaista khan sadder bazaar shops	1460 sqr feet	14,600
22	Qari Abdul Manan S/O Ghulamsadique	7882 sqr feet	188,700
23	GhulamAsghar Abbas S/O Shaikh M Shafih shops	899.46 sqr feet	16,795
24	Khan Muhammad, M Rahim pawanda bazaar shops	9520 sqr feet	550,000
25	M Aslam Noor Muhammad South circular road shops	89905 sqr feet	1,029,232
Total			2,295,960

Annex-4
Para 1.2.3.1

Loss to Government on account of rent of property

S.No	Name of Plaza	No. of Shops	Monthly Rent/shop being collected during 2016-17	Annual Rent of total shops being collected	Annual Rent Admissible/shop	70% Rent/m/shop 2016-17	Rent admissible of total shops 2016-17
1	Shopping Center Topanwala	47	1612	909,078	29,200	20,440	11,528,160
2	ParoaAdda Plaza	32	1060	407,025	21,900	15,330	5,886,720
3	Grain Market Cabin near City Polic station	40	642	308,352	29,200	20,440	9,811,200
4	Kaneranwala Gate	29	654	227,620	29,200	20,440	7,113,120
5	TijaratGanj Plaza Block B	18	1152	248,819	29,200	20,440	4,415,040
6	TijaratGanj Front Cabin	26	1132	353,028	29,200	20,440	6,377,280
8	Misc. Shops Topanwala	17	2346	478,629	32,120	22,484	4,586,736
9	Town Hall Shopping Center	51	2044	1250,928	36,500	25,550	15,636,600
11	Sheikh Yousaf Road Near WAPDA	5	642	38,544	14,600	10,220	613,200
13	Outside PawandaAdda No.4 School	15	964	173,448	29,200	20,440	3,679,200
14	Shangla Market	16	931	178,844	21,900	15,330	2,943,360
15	DrabanChowk Near Mission Mor	6	1066	76,738	21,900	15,330	1,103,760
16	inside topanwala Khalil ur Rehman	1	1752	21,024	29,200	20,440	245,280
17	outside topanwala m sadiq	1	1752	21,024	29,200	20,440	245,280
18	inside topanwala Raja Jahanzeb	1	1314	15,768	29,200	20,440	245,280
19	outside topanwalaattaullah	1	2190	26,280	29,200	20,440	245,280
20	inside topanwalaJaved	1	1752	21,024	29,200	20,440	245,280
21	inside topanwala M Hussain	1	1752	21,024	29,200	20,440	245,280
22	inside topanwala M Aslam	1	438	5,256	29,200	20,440	245,280

23	Outside kirrializaiMohdFayyaz	1	438	5,256	36,500	25,550	306,600
25	outside topanwalaadj Rescue15 M Haroon	2	7300	175,200	73,000	51,100	1,226,400
26	inside misgran gate syedzahoorhussain shah	1	730	8,760	29,200	20,440	245,280
27	ex national bank paroaadda	1	7300	87,600	21,900	15,330	183,960
28	kanairawala gate ghulamqadir piece of	1	146	1,752	21,900	15,330	183,960
29	piece of land opptownhall Master	1	146	1,752	21,900	15,330	183,960
30	land in kanchkaanwalibastilqba	1	292	3,504	36,500	25,550	306,600
31	land opp mc office Khurshid begum	1	146	1,752	14,600	10,220	122,640
32	land mohjogianwalaqadirbux	1	292	3,504	7,300	5,110	61,320
33	land opptopanwalaqudratulla	1	0	0	29,200	20,440	245,280
34	land opptownhallsaeed khan	1	73	876	36,500	25,550	306,600
35	land near bastikanchkanwalighula	1	22	263	21,900	15,330	183,960
36	land bastikanchkanwalipiao	1	29	350	21,900	15,330	183,960
37	Land near animal husbandry hospital mah	1	53	631	73,000	51,100	613,200
38	land at river bund M Iqbal	1	876	10,512	21,900	15,330	183,960
39	land near liaqat park GhulamRasool	1	88	1,051	21,900	15,330	183,960
42	land near GHS No 4 M Akram	1	365	4,380	29,200	20,440	245,280
43	MC Shops inside topanwalashahtamas	1	1314	15,768	29,200	20,440	245,280
44	land street neemwalisona khan	1	438	5,256	14,600	10,220	122,640
45	cabin masjid molviabdulhaq m	1	438	5,256	7,300	5,110	61,320
46	land near bakhri bazar sona khan	1	584	7,008	21,900	15,330	183,960
47	land bastikanchkanwali m Ramzan	1	438	5,256	14,600	10,220	122,640
48	land at bus stand M salim	1	1460	17,520	14,600	10,220	122,640
49	land outside misgran gate Ghulamsarwar	1	876	10,512	21,900	15,330	183,960

50	Kacha room near GHS No 1 M Farooq	1	175	2,102	7,300	5,110	61,320
51	ex octroi post bannu road M Khalid	1	1022	12,264	14,600	10,220	122,640
52	Land near city Thana Abdul Rahim	1	876	10,512	21,900	15,330	183,960
53	old octroi post bannu road ghulamshabir	1	584	7,008	14,600	10,220	122,640
54	old octroi post 5x5 outside kirrializai M	1	438	5,256	14,600	10,220	122,640
55	old octroi post kanairanwala gate	1	1168	14,016	29,200	20,440	245,280
56	land at topanwalaGulRaees	1	146	1,752	29,200	20,440	245,280
57	cabins near city thana	5	438	26,280	21,900	15,330	919,800
58	shops near office octroisupdt	4	1752	84,096	14,600	10,220	490,560
59	land backside darabanchowk M Imran	1	146	1,752	14,600	10,220	122,640
60	Shops at bannuAdda	16	1752	336,384	11,680	8,176	1,569,792
61	Shops at bannuAdda	18	1460	315,360	14,600	10,220	2,207,520
62	Shops at ParoaAdda	3	438	15,768	21,900	15,330	551,880
63	Shops at sabziMandiPurani	6	0	0	10,000	7,000	720,000
Total				5,988,722			89,106,648

Annex-5**(Para 1.3.1.1)****Non Production of Record**

S.No.	Name of Schemes	Estimated Cost (Rs.)
1.	Construction of Masjid and Imam Bargha in UC Panyala, Khan Muhammad, Giloti, Band Kurai etc.PK-68	3,000,000
2.	Construction of Janaza Ghah in UC Khan Muhammad, Panyala, , Giloti, Band Kurai etc. PK-68	2,000,000
3.	Construction of Water Tank in UC Bilot Sharif and Kirri Khaisore	2,500,000
4.	Construction of Water Tank in UC Khan Muhammad.	2,500,000
5.	Construction of Small Bridges in UC Bigwani Shumali, Bilot, Kot Jai, Lar.	2,000,000
6.	Silt Clearance of Drains in UC Kirri Khaisore.	3,000,000
7.	WSS in UC Giloti.	3,000,000
8.	WSS in UC Khan Muhammad and Band Kurai.	3,000,000
9.	WSS in UC Paharpur, Bagwani Shumaili, Lar, Panyala.	2,000,000
10.	WSS in UC Kot Jai, Katgar, Bilot, and Kirri Khaisore.	2,000,000
11.	Installation of S.Pumps, Hand Pumps in PK-68.	2,498,619
	Total	27,498,619

Annex-6

(Para 1.3.2.1)

**STATEMENT SHOWING DETAIL OF SCHEMES EXECUTED WITHOUT
OBTAINING TECHNICAL SANCTION**

S.No.	Name of Scheme	Cost of Scheme (Rs.)
1	Installation of 40 nos hand /water pumps in mohallah Moliyanwala, Khojanwala, sultaniya, Muavia Nagar, Maqbool abad, Fakhrabad Haidarabad, Nusrat town	870,000
2	Installation of 31 nos Pressure pumps in mohallah Moliyanwala, Jaranwala, Khojanwala, sultaniya, Muavia Nagar, Maqbool abad, Fakhrabad Haidarabad, Nusrat town	870000
3	Installation of 06 submersible pumps in Uttah khel UC panyala, wandah dau, mohalla shabaz khel, wanda budin khel, (Gandair) Mohallah sharbaig khel, UC khan Muhammad	1,740,000
4	Installation of 28 nos pressure pumps in sora khel, chohanwala, niyazi abad, mandranwala uc Katgarh	800,000
5	Installation of 28 nos pressure pumps in Nai wala, mangla wala Jafranwala, wandah dostali uc kotgarh	800,000
6	Installation of 03 nos submersible pumps in Ghulam Hussain korona, sher ghulam chowk wandah madat, abdur rauf chowk , wanda madat	900,000
7	Installation of 03 nos submersible pumps at Azizullah chowk dilawar chowk, kamal chowk, wanda jamali	900,000
8	Installation of 02 nos submersible pumps at Abdul akbar chowk, fazal ghani chowk wandah kareem khan	600,000
9	Installation of 25 nos pressure pumps in larr, pee haji ilyas, hadlong uc larr.	700,000
10	Installation of 50 nos hand pumps in mithapur, rangpur shumali, larr neher,	700,000
11	Installation of 25 nos pressure pumps in mithapur kalan niyaziabad, shiddi	700,000
12	Installation of 60 nos hand pumps in mohallah saidanwala said aliyan, Mohallah balochnwala, basti razabad, kot jai, mohallah, eidgah, mohalla mochiyanwala, Chashma road, khanukhel, kalu wala, mohalla saguwala, numberdaranwala	840000
13	Installation of 41 nos pressure pumps in said Aliyan, Razabad Kaneranwali, Arayan wali, Jaindranwali, Wajhi Kot jai, Mohalla eidgah, Mohallah, Pawliyanwla, Barki abad, Ayazabad Mahsood, Khanukhel, Galli Mudrasa dew band, Mohallah Jaredanwala, Imam Bargag saigri, Jhog utrah	900,000
14	Installation of 30 nos pressure pumps in mohallah Qureshi, Mohalla Dhedhi , mera wandkhel, saleemmikhel, sirajkhel, mohallah tanchi mohallah Hassan khel	1,743,700
15	Installation of 65 nos hand pumps in mohallah shah Nawaz, village thathal, kirri thathal, mohallah Fazalabad, Dohatar jaded, thatha balocha, mohallah vail wala, mohallah gaazar	906,000
16	Installation of 67 nos hand pumps in mohalla vidhey, Izat shahi, kot ameer haider, shaikhwala, jafran, Dorgah wala, khomaini kot jhok makranwala	940,000

17	Installation of 32 bos pressure pumps in village umer khel pakka, UC abdul khel	900,000
18	Installation of 32 nos pressure pumps in mohallah chah langriwala, Mohallah momin abad, mohallah diyala wala uc bhagwani	908,666
19	Installation of 32 nos pressure pumps in chah dorewala, uc bagwani	909,666
20	Installation of 65 no hand pumps in Imran abad, Chah diyal wala, saaba khel UC bagwani	908,666
21	Construction of PCC street with drain chah samandri wala	1,160,000
22	Construction of street in mardan pull,. Sayed abad khalik shah vc khalik shah, VC panyala janobi	1,160,000
23	Construction of street Muhammad Ramzan basti peer haji ilyas	800,000
24	Construction of street in Gali masjid wali muddah khel panyala, street ubaidullah panyala	116,0000
25	Construction of street in village nigah Hussain thatha balochan	1,160,000
26	Construction of street in main street muazim wali, main street mitrah abad	1,160,000
27	Construction of PCC street in haji Abdullah mohallah nusrat town, lodhran wali, street behind mitti masjid	1,160,000
28	Construction of street in Masjid asghar ali towards Paharpur road kotgarh, kaneranwala matwala shah malwanawala uc kot jai, faizur Rehman basti nai wali uc bagwani shumali	1,160,000
29	Construction of street in street thekedar reshama khan kacha mali khel, street ustad Ashraf wali umar khel kacha, street chaboranwali peer qamar Zaman uc kirri khaisor	1,160,000
30	Construction of street in street Aziz drazi wali mohallah hajam, panyala	1,160,000
31	Ameer long chah longwali, street masjid janobi street Attaullah maghrabi basti,	1,160,000
32	Construction of street in Abdul satat, street choudhgry barkat gulshan e aleem, babu zafar	1,160,000
33	Construction of street in malik bahadur chah malik wala, street koocha haji hayat maqboolabad, street master iqbal & koocha jahi qasim near largi drain Paharpur	860,000
34	Construction of street in vaterninary Hospital, street milvi usman Maqbook abad, street nizamiabad, street babu rafiq nusrat town Paharpur	1,160,000
35	Construction of street in BTR panyala chungi towards Paharpur chungi	1,500,000
36	Construction of street in BTR college road Paharpur	1,400,000
37	Construction of street in BTR with drain from thala Ameer qasim to transformer street	876,000
38	Construction of street in janan peer panyala, mala khan panyala, Gali masjid wali mohallah saleemikhel, street farooq, mohallah Hassan khel	1,310,000
39	Construction of street in Azeem mohallah saleemikhel street muqarab mohalla	1,206,000
40	Installation of 05 nos submersible pumps in Alamzeb	1,540,000
41	Installation of 43 nos pressure pumps in mohallah peer khaki shah	1,700,000
42	Promotion of sports Activities /cultural festival/youth affair	4,000,000
43	Construction of municipal park Paharpur	4,000,000
44	Construction of streets in wanda dhurr, iqbal khan khau khel, street banrii wali yari khel member azeezullah khan uc kirri khaisor	1,176,000

45	Construction of streets in wandah laali near high school & street mohallah shaikhan wandah laali uc abdul khel	1,176,000
46	Construction of Masajid and Imam Bargha in UC Panyala, Khan Muhammad, Giloti, Band Kurai etc.PK-68	3,000,000
47	Construction of Janaza Ghah in UC Khan Muhammad, Panyala, , Giloti, Band Kurai etc. PK-68	2,000,000
48	Construction of Water Tank in UC Bilot Sharif and Kirri Khaisore	2,500,000
49	Construction of Water Tank in UC Khan Muhammad.	2,500,000
50	Construction of Small Bridges in UC Bigwani Shumali, Bilot, Kot Jai, Lar.	2,000,000
51	Silt Clearance of Drains in UC Kirri Khaisore.	3,000,000
52	WSS in UC Giloti.	3,000,000
53	WSS in UC Khan Muhammad and Band Kurai.	3,000,000
54	WSS in UC Paharpur, Bagwani Shumaili, Lar, Panyala.	2,000,000
55	WSS in UC Kot Jai, Katgar, Bilot, and Kirri Khaisore.	2,000,000
56	Installation of S.Pumps, Hand Pumps in PK-68.	2,498,619
Total		81,499,317

Annex-7
(Para 1.3.2.2)

Statement showing detail of funds placed in Private Commercial Banks

S.No.	Cheque No. & Date	Amount (Rs.)	Name of Bank & A/C No.
1.	No. A-422165 dated 16-3-2017	2,122,892	A/C No.000236303539
2.	No. A-422194 dated 14-4-2017	1,540,300	UBL Super Market Tank Add, D.I.Khan.
3.	No. A-422195 dated 14-4-2017	2,465,000	
4.	No. A-426286 dated 16-6-2017	820,513	
5.	No. A-426292 dated 29-6-2017	2,850,000	
6.	No. A-426293 dated 29-6-2017	2,150,000	
7.	No. A-426294 dated 29-6-2017	659,000	
8.	No. A-422147 dated 27-2-2017	2,600,000	A/C No.000236388141
9.	No.10054003 dated 29-3-2017	5,000,000	UBL Super Market Tank Add, D.I.Khan.
10.	No.426285 dated 15-5-2017	2,260,000	
11.	No. A-426290 dated 22-6-2017	1,196,848	Al-Habib Metro, D.I.Khan.
Total		23,664,553	

Annex-8
(Para 1.3.2.6)

Detail showing unauthorized payment of funds to Members of Tehsil Councils

S.No.	Cheque No. & Date	Name of Payee	Amount Paid (Rs.)
1.	No. A-332375 dated 28-9-2016	Nadir Khan Tehsil Member	145,000
2.	No. A-332376 dated 28-9-2016	Abdul Razzaq Tehsil Member	145,000
3.	No. A-332377 dated 28-9-2016	Mureed Abahbas Tehsil Member	50,000
4.	No. A-332379 dated 28-9-2016	Mureed Abbas Tehsil Member	50,000
5.	No. A-332385 dated 28-9-2016	S. Shaber Hussain shah Tehsil Member	145,000
6.	No. A-332392 dated 5-10-2016	Janazeb Khan Tehsil Nazim	145,000
7.	No. A-332396 dated 28-9-2016	Janazeb Khan Tehsil Nazim	435,000
8.	No. A-332397 dated 7-10-2016	Suleman Javed Khan Tehsil Member	145,000
9.	No. A-335819 dated 28-10-2016	Anwar Latif Tehsil Member	145,000
10.	No. A-335823 dated 31-10-2016	Kazim Hussain Tehsil Member	145,000
11.	No. A-335842 dated 15-11-2016	Mureed Abbas Tehsil Member	95,000
12.	No. A-335847 dated 16-11-2016	Muhammad Anwar Tehsil Member	100,000
13.	No. A-335864 dated 22-11-2016	Khalid Hussain Tehsil Member	100,000
14.	No. A-335875 dated 13-12-2016	Muhammad Naqi Shah Tehsil Member	95,000
15.	No. A-422151 dated 1-3-2017	Khalid Hussain Tehsil Member	45,000
Total			1,985,000

Annex-9
(Para 1.4.1.1)

Unauthorized expenditure

S.NO	Scheme	Amount-Rs
1	Installation of 03 No Hand pumps UC Bhuki	600,000
2	Installation of 04 No Hand pumps UC Bhukigara mat	900,000
3	Installation of 03 No Hand pumps Mid Ward Choudhwan	600,000
4	Installation of 06 No Hand pumps MusaZai	900,000
5	Installation of 02 No Hand pumps GnadiUmer Khan	400,000
6	Installation of 02 No Hand pumps VC buda shah korijmal	450,000
7	Installation of 01 No Hand pumps choudhwanGharbi	150,000
8	02 No submersible Pumps Darabin	993,400
9	02 No submersible Pumps Darabin	996,000
10	Installation of 05 No Hand pumps longer kotChowdhwan	900,000
11	Installation of 06 No Hand pumps ChowdhwanSharqi	900,000
Total		7,789,400

Annex-10
(Para 1.4.1.2)

Detail showing un-authorized execution of scheme

S.NO	Scheme	Amount-Rs
1	Installation of 03 No Hand pumps UC Bhuki	600,000
2	Installation of 03 No Hand pumps Mid Ward Choudhwan	600,000
3	Installation of 06 No Hand pumps VC Choudhwan	900,000
4	Installation of 02 No Hand pumps GnadiUmer Khan	400,000
5	Installation of 02 No Hand pumps VC Korijamal	450,000
6	Installation of 01 No Hand pumps choudhwanGharbi	150,000
7	Installation of 06 No Hand pumps VC Kikri	900,000
8	Installation of 05 No Hand pumps VC Longerkotchowdhwan	900,000
9	02 No submersible Pumps Darabin	993400
10	02 No submersible Pumps Darabin	996000
Total		6,889,400

Annex-11
(Para 1.4.1.4)

Detail showing loss to Govt due to non-deduction of sales tax

S.No	Name of Scheme	Article	Cost	Sales Tax @17%
1	submercible Pumps Ward-11	PVC Pipes	168,082	28,574
2	submercible Pumps Ward-1	PVC Pipes	168,082	28,574
3	Barbil wire around talab	Steel & barbed wire	273,000	46,410
4	JanazahGahChowdhwan	Pacca bricks	195,267	33,195
5	3 No culverts	Pacca bricks	123,086	20,925
6	Do	steel	31,680	5,386
7	Do	Pacca bricks	46,446	7,896
8	street pavement 05 No UC G.Umer	Dry bricks	859,385	146,095
9	street pavement village Dholka	Dry bricks	143,406	24,379
10	street pavement 02 No UC G.Umer	Dry bricks	363,517	61,798
11	street pavement near GGHS M.zai	Dry bricks	77,320	13,144
12	street pavement Talai Buda SHAH	Dry bricks	321,263	54,615
13	street pavement Near Grave yard	Dry bricks	629,627	107,037
14	Boundry wall G.YardG.Umer	Pacca bricks	72,776	12,372
15	Do	do	172,405	29,309
16	street pavement gandiashiq	Dry bricks	143,405	24,379
17	janazagahboudry wall saggu	Pacca bricks	204,741	34,806
18	Do	tiles	26,532	4,510
19	Do	steel	42,355	7,200
20	Const: drain chowdhan	Pacca bricks	204,502	34,765
21	Grave yard Khohawar	Pacca bricks	118,939	20,220
22	Hand pumps Gara Abdullah	PVC Pipes	151,266	25,715
23	Do	do	17,670	3,004
24	Hand pumps ucBhukki	PVC Pipes	110,878	18,849
25	Handpumpsgara matt	PVC Pipes	221,880	37,720
TOTAL			4887,510	830,877

Annex-12
(Para 1.4.1.4)

Detail showing Irregular payment on account of sports funds

S.NO	Name of Payee	Cheque No	Date	Amount
1	Amanullah	641779	1.12.16	50,000
2	Khizer	641780	1.12.16	25,000
3	Imtaiz	641781	1.12.16	45,000
4	Sadullah	641782	1.12.16	25,000
5	Siraj Din	641783	1.12.16	45,000
6	Qayum	641784	1.12.16	15,000
7	Amin JAN	641785	1.12.16	50,000
8	Naimattullah	641786	1.12.16	35,000
9	Ehsan Ullah	641787	1.12.16	35,000
10	Sahibzada	641788	1.12.16	50,000
11	M.Yunis	641791	1.12.16	45,000
12	Ismail	641792	1.12.16	55,000
13	Umer Khan	641793	1.12.16	60,000
14	Waheedzaman	641794	1.12.16	15,000
15	Sh. Abdur Rashid	641795	1.12.16	58,000
16	Idress Mohammad	641796	1.12.16	45,000
17	Amir Mohammad	641797	1.12.16	37,000
18	KhyzerHayyat	641798	1.12.16	45000
19	Nazir Ahmad	641799	1.12.16	30,000
20	Tayyab	336219	14.02.17	10,000
21	Abdul Haleem	336270	02.06.17	50,000
Total				825,000

Annex-13
(Para 1.5.1.2)

Detail showing of Irregular expenditure on A/C of Pay & Allowances

S.No	Particular	Date	Amount
1.	Honorarium of Tehsil Nazim	02.09.2016	60,000
2.	Honorarium of Tehsil 7/16 & 8/16 Nazim	02.09.2016	40,000
3.	Honorarium of Tehsil 9/16 Nazim	05.11.2016	30,000
4.	Honorarium of Tehsil 10/16	05.11.2016	20,000
5.	Honorarium of Tehsil 9/16 N/Nazim	31.10.2016	30,000
6.	Honorarium of Tehsil 10/16 N/Nazim	31.10.2016	20,000
7.	YasminBegam pay-arrear	31.10.2016	181,995
8.	Monthly pay 11/2016	02.12.2016	700,000
9.	Monthly pay 12/2016	27.12.2016	673,000
10.	Monthly pay 01/2017	06.02.2017	1,058,046
11.	Monthly pay 01/2017	06.02.2017	529,465
12.	Pension contribution PUGF Staff	06.03.2017	596,220
13.	Transfer for pay monthly 2/2017	03.03.2017	695,655
14.	Payment of Monthly pay for 3/2017	05.04.2017	996,624
15.	Monthly pay of staff for 4/2017	05.04.2017	258,311
16.	Monthly pay of staff for 4/2017	03.05.2017	1,005,462
17.	Monthly pay of staff	03.05.2017	57,296
18.	Monthly pension for 4/2017	03.05.2017	258,311
19.	LCB dues, pension contribution G-Insurance 2014-15, 2015-16 & 2016-17	23.05.2017	1,862,950
20.	Monthly pay of TMA staff for 5/2017	01.06.2017	1,005,462
21.	Monthly pay of TMA staff for 5/2017	01.06.2017	416,202
22.	Monthly pension for staff for 5/2017	01.06.2017	243,088
23.	Monthly pay of staff 6/2017	20.06.2017	1,005,462
24.	Monthly pension for 6/2017	20.06.2017	235,638
25.	Monthly pay 6/2017	20.06.2017	420,604
Total			12,399,791

Annex-14
(Para 1.6.1.1)

Detail showing Irregular payment of pay & allowances in cash

S.No	Period	Cheque No	Amount
1	March 2017	Chq 26758307 dt 30.03.17	515,047
2	March 2017	Chq 78164311 dt 30.03.17	372,344
3	March 2017	Chq 26576034 dt 30.03.17	290,448
4	April 2017	Chq 26576052 dt 2.05.17	28,918
5	June 2017	Chq 78164347 dt 20.06.17	401,108
6	June 2017	Chq 28576069 dt 20.06.17	357,424
7	Feb 2017	Chq 78164300 dt 01.03.17	371,775
8	Feb 2017	Chq 78164301 dt 01.03.17	287,647
9	Dec 2016	Chq 26758272 dt 02.01.17	554,457
10	Dec 2016	Chq 5189916 dt 02.01.17	371,775
11	Dec 2016	Chq 51899117 dt 02.01.17	338,917
Total			3,889,860

Annex-15

(Para 1.6.1.2)

Detail showing unauthorized expenditure due to non obtained of AA

S #	SCHEME	AMOUNT
1	Construction of pipe culverts shameer to Khyaral	400,000
2	Construction of street village Garanoor	200,000
3	Construction of street loqman Ahmad sywatapakaMalana	500,000
4	Construction of Street Hayat Buchra	300,000
5	Construction of street Jamia Mosque Village Naivella	250,000
6	Construction of Street Gul Muhammad PakkaMalana	200,000
7	Construction of Shadi janazagachirapooladshakri	470,000
8	Construction of Bashir kooronakora	400,000
9	Construction of street Alahdita house sikandarjanoobi	400,000
10	Construction of drain jhok Muhammad khan	350,000
11	Construction of PCC street Primary School No2 paroa	361,400
	TOTAL	3,831,400