



**AUDIT REPORT
ON THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
IN DISTRICT MANSEHRA**

KHYBER PAKHTUNKWHA

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AIR	Audit Inspection Report
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
DG	Directorate General
DO	District Officer
DWSS	Drinking Water Supply Scheme
GFR	General Financial Rules
KDA	Kaghan Development Authority
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LGE&RDD	Local Government Election and Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
NC	Neighborhood Council
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
P&D	Planning and Development
PFC	Provincial Finance Commission
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VC	Village Council
WSS	Water Supply Scheme

Preface

Articles 169 &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, requires 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 Mansehra 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 and Town Municipal Administrations. The Regional Directorate of Audit Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of Six District Governments, TMAs and VCs/NCs of six districts i.e. Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar respectively.

The Regional Directorate of Audit Abbottabad has a human resource of 10 officers and staff with a total of 2250 man days. The annual budget amounting to Rs 16.695 million was allocated to the RDA during financial year 2016-17. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs and projects.

Tehsil Municipal Administrations in District Mansehra i.e. Manshera Balakot and Oghi 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 and Town Administration. Annual budget is authorized by the Tehsil Council in the form of budgetary grants.

a. Scope of Audit

The total expenditures of TMAs, District Mansehra for the financial year 2016-17 was Rs 1009.172 Million. Out of this, RDA Abbottabad audited an expenditure of Rs 605.503 million which, in terms of percentage, is 60% of auditable expenditure.

The total receipts of the TMAs, District Mansehra for the financial year 2016-17 were Rs 748.760 million. RDA Abbottabad audited the entire receipts which in terms of percentage, is 100% of auditable receipts.

The total expenditures and receipts of Tehsil Municipal Administrations Mansehra, Balakot & Oghi for the financial year 2016-17 were Rs1,757.932 million. Out of this, RDA Abbottabad audited transactions of Rs1,354.263 million which, in terms of percentage, is 77% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 122.277 million was pointed out during the audit. However, no recovery was affected till finalization of this report.

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 domain of TMAs.

f. Key audit findings of the report;

- i. Misappropriation in 01 case amounting Rs 7.076 million was noticed.¹
- ii. Irregularities & non-compliance in eleven cases amounting to Rs 29.823 million were noticed.²
- iii. Internal control weaknesses in twelve cases amounting to 504.436 million were noticed.³

g. Recommendations

- i. Recovery of misappropriated amount and disciplinary action against person(s) at fault under intimation to audit.
- ii. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Recovery of outstanding rent, vacation of Government property and lease out properly on market rate basis.

¹ Para No. 1.2.1.1

² Para No. 1.2.2.1 to 1.2.2.3, 1.3.1.1 to 1.3.1.4 & 1.4.1.1 to 1.4.1.4

³ Para No. 1.2.3.1 to 1.2.3.8 & 1.3.2.1 to 1.3.2.3 & 1.4.2.1

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget
1.	Total Entities (PAO) in Audit Jurisdiction	03	1,757.932
2.	Total formations in audit jurisdiction	03	1,757.932
3.	Total Entities (PAO) Audited	03	1,354.263
4.	Total formations Audited	03	1,354.263
5.	Audit & Inspection Reports	03	1,354.263
6.	Special Audit Reports	-	
7.	Performance Audit Reports	-	
8.	Other Reports	-	

II: Audit observation Classified by Categories

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	207.532
2.	Weak financial management	72.801
3.	Weak Internal controls relating to financial management	95.981
4.	Others	165.021
	Total	541.335

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	-	393.836	748.760	211.667	1354.263	640.917
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	50.67	104.602	386.063	541.335	258.171
3.	Recoveries Pointed Out at the instance of Audit	-	10.693	98.074	13.510	122.277	59.392
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

IV: 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	44.176
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	7.076
3.	Accounting Errors (accounting policy departure from NAM ⁴ , 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.	165.021
4.	Quantification of weakness of internal control systems.	7.415
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	104.602
6.	Non production of record	0
7.	Others, including cases of accidents, negligence etc.	213.045
	Total	541.335

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

S. No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1757.932
2	Expenditure on audit	0.983
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

⁴The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

1. CHAPTER – 1

1.1 Tehsil Municipal Administration District Mansehra

1.1.1 Introduction

District Mansehra has three TMAs, TMA Manserha, TMA Balakot, and TMA Oggi. Each TMA office is managed by a Tehsil Municipal Officer. Each TMA has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation).

According to the section 22 of the LGA 2013, the functions and powers of Tehsil Municipal Administration are as to;

The functions and powers of Tehsil municipal administration shall be to:

- (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 expenditure 2016-17 (Variance analysis)

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

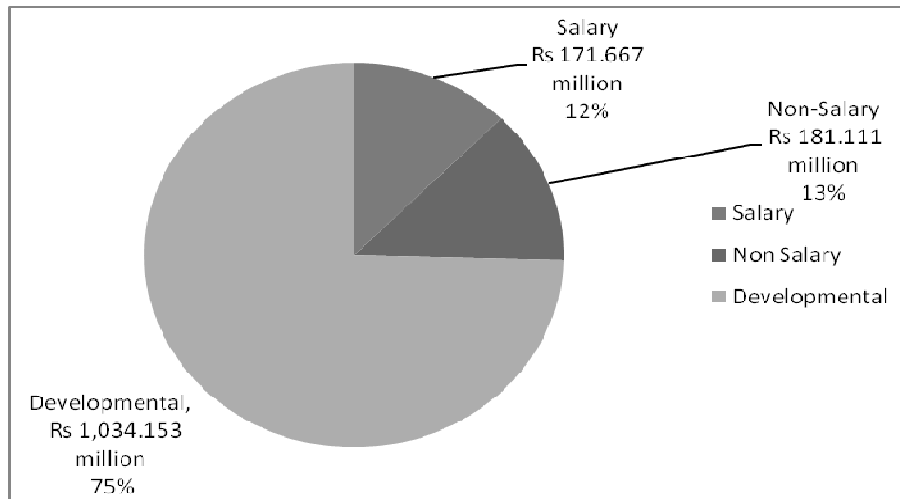
(Rs in million)

2016-17	Budget	Expenditure	+Excess/(Saving)	Percentage
Salary	169,412,918	171,667,497	(2,254,579)	(1.330)
Non Salary	191,971,000	181,111,073	(10,859,927)	(5.657)
Developmental	935,020,825	656,393,209	(278,627,616)	(29.799)
Total	1,296,404,743	1,009,171,779	(287,232,964)	

2016-17	Budget Receipts	Actual Receipts	Variation	Percentage
Receipts	765.313	748.760	(16.552)	2.16

The savings of Rs 287.233 million in accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2016-17



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 Mardan 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.

(Tehsil Accounts Committee has been notified vide No. 582 dated 04.05.2016)

TEHSIL MUNICIPAL ADMINISTRATION MANSEHRA

1.2 Audit Paras of Tehsil Municipal Administration Mansehra

1.2.1 Misappropriation

1.2.1.1 Misappropriation of – Rs 7.076 million

According 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.

Furthermore, according to Treasury Rule 205, vouchers for the withdrawal of money from the government account be submitted setting forth clear and full particulars for the withdrawal. 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.

Tehsil Municipal Officer, Mansehra paid Rs 70,76,000 to various officials in advance for execution of various works during 2012-17. Audit observed that advances in anticipation of work done is beyond the general understanding and against the works rules in vogue. Moreover, the amount of advances was required either to be adjusted against actual execution of works or recovered from the concerned persons, which was not done despite lapse of sufficient time. Detail is given at **Annexure-2**. Audit held that amount was misappropriated by dealing hands as evident from the local office record that Rs 1,910,000 was paid to Mr. Iqbal CSI during 2014-2017 for execution of various works in advance but he misappropriated the amount and a very nominal amount was recovered i.e. 377,000 till date of audit without imposing any major penalty.

Misappropriation occurred due to weak internal & financial controls, which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests recovery and action against the persons at fault under intimation to audit.

AIR Para No 01/TMA Mansehra/2016-17

1.2.2 Irregularities / Non-Compliance

1.2.2.1 Irregular payment of loan & non-recovery of outstanding Loan/dues amounting to Rs3.328 million

According to Section 33 (1) & (2) of Local Government Act 2013, the money credited to the fund of a local Government shall be expended in accordance with annual budget approved by the respective local council and no local government shall transfer monies to a higher level of Government except by the way of repayment of debt or for carrying out deposit works or as provided in this act.

According to Government of KP LGE&RDD, Peshawar letter No. AO/LCB/General/2015 dated 09.12.2015, the TMA Mansehra paid Rs 1.162 million to District Council Battagram on loan basis which will be adjusted by secretary Local council Board.

Furthermore, 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.

Tehsil Municipal Officer, Mansehra paid Rs 1,162,412 vide Cheque No. 60130164 dated 07-01-2016 to District Council Battagram on loan basis for payment of salaries under directives of provincial Government. Audit held that payment of loan was unauthorized as it was against the spirit of above mention rule. Moreover, the amount was not refunded by the District Council Battagram till the date of audit i.e., January 2018 despite the release of Rs 200.00 million by the provincial Government on 26.01.2016 to the Districts Governments/Councils to clear their loans.

Furthermore, amounting to Rs 2,165,149 was also outstanding against District Council Mansehra on account of building map fee, rent of open land of

adda Jabori and earnest money/security of contractor for adda fee shinkhari 2014-15.

Audit observed that payment of loan & non-recovery of outstanding loan/dues occurred due to weak administrative and financial controls, which resulted in violation of rules.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests recovery of outstanding loan/dues under intimation to audit

AIR Para No 02/TMA Mansehra/2016-17

1.2.2.2 Loss to Government due to non-achievement of 20% annual increase over last year auctioned/contract amount – Rs 1.807 million

According to Para 2 of the Government of Khyber Pakhtunkhwa Local Government Election & Rural Development Department letter No. AO-II/LCB/6-11/2013, dated 14-03-2016, that the practice of re-auctioning of the contract shall continue till achievement of the maximum increase or up to minimum of 20% over the last year approved bid/income is achieved.

Tehsil Municipal Officer, Mansehra awarded the contracts of “Cattle fair Mansehra” and “Latrine fee” to Mr. Muhammad Aslam Khan and Mr. Walyet Khan respectively during 2016-17. Perusal of the Demand & Collection Register it was observed that 20% increase over the last year approved bid as required in criteria referred above was not achieved, rather awarded at the lesser rate than

previous year, due to which the local office sustained a loss of Rs1,807,092 as per detail given below:

S.No	Name of contract	Previous year bid amount(2015-16)	Required bid amount for current year after 20% increase	Actual bid amount	Loss
1	Cattle fair	2,3115,470	27,738,564	26,209,598	1,528,966
2	Latrine fee	4,065,105	4,878,126	4,600,000	278,126
Total					1,807,092

Audit observed that non-achievement of annual increase revenue occurred due to weak financial control system in the office, which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests recovery of loss from the person (s) at fault besides taking appropriate action against the person responsible under intimation to audit

AIR Para No 05/TMA Mansehra/2016-17

1.2.2.3 Irregular/wasteful expenditure – Rs3.106 million

According to Para VIII of notification of Government of Khyber Pakhtunkhwa Establishment Department issued vide No. SOR-VI/E&AD/Misc/Updation/09 dated 13-11-2009, No posting/transfer shall be made on detailment basis.

Furthermore, according to 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.

Tehsil Municipal Officer Mansehra incurred expenditure Rs3,105,805 on account of pay and allowances of 20 employees of sanitation branch working in other offices despite fulfil their duties for which they were appointed. The expenditure was irregular/wasteful, if sanitation branch did not in need of such staff, why they were appointed. Detail is given at **Annexure-3**.

Irregular expenditure occurred due to weak administrative and financial management, resulting in violation of rule.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests the recovery on account of pay and allowances of 20 employees working in other offices and to direct them to report to sanitation branch besides action against the persons at fault.

AIR Para No 15/TMA Mansehra/2016-17

1.2.3 Weak Internal Control

1.2.3.1 Non-recovery of rent of shops – Rs 61.938 million

According to Clause 4 of rent agreement, if the tenant failed to deposit rent for three consecutive months, TMA should take possession and auction out the shop.

Tehsil Municipal Officer, Mansehra rented out 590 shops to various tenants on monthly rent since long without executing fresh agreements after expiry of old one. In 2016-17 management increased rent of shops according to the present market rate/rent but sitting tenants neither paid rent, vacate shops nor execute agreements resulting loss of Rs61,938,000. Detail is given at **Annexure-4**.

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

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests recovery of outstanding dues, execution of new agreements or vacate the property from them besides action against the person (s) at fault under intimation to audit

AIR Para No 04/TMA Mansehra/2016-17

1.2.3.2 Non-recovery of water rate charges – Rs 5.897 million

According to Para 28 of GFR Vol.-I states 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, Mansehra recovered Rs 3,828,980 against the targeted amount of Rs9,726,120 resulting less recovery of Rs5,897,140. But the local office neither take any action against the defaulters nor officials to expedite the recovery.

Audit observed that non-recovery of water rate charges occurred due to weak administrative and financial control system in the office which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests recovery of loss from the person (s) at fault besides taking appropriate action against the person responsible under intimation to audit

AIR Para No 06/TMA Mansehra/2016-17

1.2.3.3 Illegal occupation of valuable properties of local office – Rs207.532 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.”

Tehsil Municipal Officer, Mansehra acquired various land at various locality in district measuring 62 kanal & 10 Marlas for different purposes which was now illegally occupied by private persons since long and deprived the local office as well as the local community from the benefits. But the management did not make any serious efforts to either vacate the property or execute agreements with them to generate income. Detail below:

S.No	Nature of property	Occupied Area	Mutation #	Date	Cost of land	Present value	Occupied by
1	Mansehra Stadium	60 K - 08 Marla	33123	24.10.1989	1,763,492	181,200,000	Army after 2005 earthquack. DO Sports also interested to take over the charge of stadium.
2	Old chungi No.1 Ghazikot	05 Marla	188	28.02.1997	23,229.78	682,500	Occupied by former land owner and costructed marble factory.
3	Fire brigade shed at unit Baffa	08 Marla	5051	21.06.1987	47,172.50	0,000	TMA acquired 1 kanal & 16 Marla land out of which 08 marla land was occupied by local community.
4	Near But bridge KKH Mansehra	1 kanal – 9 Marla				25,650,000	10 Marla alloted to rescue 15 on temporary

							basis but now they occupied 29 marlas.
						Total	207,532,500

Illegally occupation of land/property occurred due to weak administrative which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests vacation of land/property from the illegal occupants and action against the persons at fault under intimation to audit.

AIR Para No 08/TMA Mansehra/2016-17

1.2.3.4 Non-recovery of rent of offices from lawyers – Rs 3.569 million

According to Para 28 of GFR Vol.-I states 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, Mansehra allotted 34 open site/plots on the nullah of court road Mansehra to advocates out of 63 applications through open draw in the light of the council resolution No.95 dated 01.02.1981 with the condition that offices will be constructed by advocates from own pocket and the cost will be adjusted in the monthly rent. The cost of construction for ground floor was Rs15,500 and Rs12,000 for upper storey. But the advocates/lawyers did not pay a single rupee till date of audit despite the cost of construction was

recovered from 01.07.1981 to 30.06.1994 (approximately) resulting loss of Rs.3,569,981 to Government as per **Annexure-5**.

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

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests recovery of rent vacation of land/property from the illegal occupants and action against the persons at fault under intimation to audit

AIR Para No 09/TMA Mansehra/2016-17

1.2.3.5 Loss to Government due to negligence of TMO – Rs15.206 million

According to clause 1 to 4 of agreement Mr. Muhammad Naeem S/O Ghanim khan was responsible to pay Rs23,030,000 to TMA Mansehra on account of cattle fair mansehra for a period of 12 months w.e.f 01.07.2011 to 30.06.2012. In case of non deposit of monthly instalment at the end of each month penalty at the rate 1% daily shall be imposed.

Furthermore, according 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, Mansehra awarded contract of cattle fair Mansehra for Rs 23,030,000 during financial year 2011-12. The contractor paid

monthly instalments regularly till December 2011 and after that he stopped payment of instalments and filed write petition for remission in Peshawar High Court Circuit Bench Abbottabad. The honorable court in its judgement dated 15.02.2012 directed Secretary LG E & RDD to investigated/solve the matter through arbitration. Later on enquiry conducted by Secretary LG E & RDD in the light of Honorable court decision and departmental enquiry against staff (TOR branch TMA Mansehra) contractor & TMO Mansehra (Mr. Khan Afsar) found guilty and recommended to recover the remaining amount i.e., Rs12,565,231 from contractor under land revenue act and ordered disciplinary proceeding against Mr. Khan Afsar, the than TMO, TMA Mansehra for imposing major penalty along with imposing responsibility of recovery on his shoulder.

Furthermore, Rs2,640,338 was also outstanding against various contractors as per detail below;

S.No	Name of contractor	Name of contract	Year	Amount outstanding
1	Wali Khan	Adda fee Urban Mansehra	2010-11	1,364,333
2	Qasir Khan	Adda fee Urban Mansehra	2013-14	1,249,255
3	Malik Mushtaq	Adda fee Ghazikot	2014-15	26,750
Total				2,640,338

Loss due to negligence of TMO occurred due to weak administrative & financial controls which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests termination of TMO, recovery under land revenue act from defaulter/TMO along with interest under intimation to audit.

AIR Para No 10/TMA Mansehra/2016-17

1.2.3.6 Loss to Government due to illegal occupants – Rs9.499 million

According to clause 1 & 2 of lease agreement period of lease was 33 years from 1975 & 1976 and the management has the right to take over the charge of shop/cabin after expiry of lease agreement.

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

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

The Administrator of the Local council will submit fortnightly progress report with record to the implementation of the above decision on the prescribed format.

Tehsil Municipal Officer, Mansehra awarded 18 shops/cabins on lease in 1975/76 for 33 years expired on 30.06.2009. After expiry of lease agreements the management increased rent of shops/cabins as per present market rate and offered to sitting leaseholders for execution of new agreements in the light of above mention criteria but the lease holders filed a suit against the increased rent which was decided in favor of TMA Mansehra in 2012. But till date of audit i.e., January 2018 the illegal occupants neither execute any agreement with management nor paid any rent resulting loss of Rs9,499,929 as per **Annexure-6**.

Loss due to illegal occupants occurred due to weak administrative & financial controls, which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests termination of TMO, recovery under land revenue act from defaulter/TMO along with interest under intimation to audit

AIR Para No 11/TMA Mansehra/2016-17

1.2.3.7 Loss to Government due to illegal occupants – Rs1.965 million

According to lease agreement executed between lessee and leaser period of lease was 33 years w.e.f 01.07.1975 to 30.06.2008.

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

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

The Administrator of the Local council will submit fortnightly progress report with record to the implementation of the above decision on the prescribed format.

Tehsil Municipal Officer, Mansehra executed lease agreement with Mr. Khalid on 28.06.1975 and handed over a 3 story building for 33 years expired on 30.06.2008. After death of Mr. Khalid the same lease rights were transferred in the name of Muhammad Zahid Khalid (Son of deceased). After expiry of lease agreements the management increased rent of building as per present market rate and offered to sitting tenant for execution of new agreement in the light of above mention criteria but the he filed a suit against the increased rent. Later on case was withdrawal by him. But till date of audit i.e., January 2018 the illegal occupant neither execute any agreement with management nor paid rent according to market rate resulting loss of Rs1,965,410 as per **Annexure-7**.

Loss due to illegal occupants occurred due to weak administrative & financial controls, which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests recovery, renewal of agreement or vacate the property from illegal occupant and action against the persons at fault under intimation to audit.

AIR Para No 12/TMA Mansehra/2016-17

**1.2.3.8 Difference in opening balance of cash book and budget book
Rs165.021 million**

Para 13 of GFR controlling Officer must satisfy himself by internal check against irregularities, waste and fraud against loss of public money and store and copy of inspection report endorsed to audit.

Difference of Rs165,021,155 was observed in opening balance for the financial year 2016-17 of Tehsil Municipal Officer, Manshera as per detailed below.

Description	Amount
Cash opening balance as per budget book/cash book	252,935,400
Cash opening balance as per Bank statements: (NBP Noghazi branch 63,195,206 + NBP Baffa Branch 2,515,468 + BOK Garhi road 35,180,417 + PLA a/c 317,065,464)	417,956,555
Difference	165,021,155

Audit observed that difference occurred due to weak financial control system resulted in violation of rules.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests justification/correction and revision of budget book under intimation to audit.

AIR Para No 07/TMA Mansehra/2016-17

**TEHSIL MUNICIPAL ADMINISTRATION
BALAKOT**

1.3 Audit Paras of Tehsil Municipal Administration Balakot

1.3.1 Irregularities / Non-Compliance

1.3.1.1 Irregular execution of developmental schemes out of 10% Sports, Youth & Women budget Rs 5.353 million

According to Para 6.5.2 of the Planning & Development Guideline for Devolved Tiers of Local Governments 2015, within the budgetary ceilings allocated by Provincial Finance Commission, Tehsil Council shall allocate financial resources in the Tehsil ADP to the following priority sectors with regard to the offices devolved under Local Government Act 2013 with the following minimum ratio given against each:

1. DWSS	30%
2. Municipal Services (Conservancy/SWM)	20%
3. Roads	10%
4. Sports/Youth/Women	10%
5. Discretion of Tehsil Council	30%

Tehsil Municipal Officer Balakot allocated Rs 6,000,000 10 % of PFC developmental funds for Sports, Youth and Women sector. However, also from this budgetary allocation developmental schemes were carried out as per **Annexure-8**.

Audit observed that difference occurred due to weak financial control system resulted in violation of rules.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests investigation fixing responsibility and action against the persons at fault.

AIR Para No 07/TMA Balakot/2016-17

1.3.1.2 Irregular deduction of overhead charges from developmental schemes Rs. 1.868

According to Government of Khyber Pakhtunkhwa Finance Department letter No BO/2-1/2005-2006/FD dated 09.05.2006 deduction of contingency charges from payment of developmental fund is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-898-99/FD dated 17.08.1998.

Tehsil Municipal Officer Balakot awarded contracts of developmental schemes to various contractors. The local office deducted 1% to 2.5% of the cost as overhead charges without having any instructions by finance department in the guidelines for execution of developmental schemes.

S.No	Description	Total allocation	Total Expenditure	1%/2% Deduction
1	Grand Total for Total PFC 2015-16	84.680	50.362	846,800
2	District ADP 2016-17	40.850	25.942	1,021,250
Total		125.53	76.304	1,868,050

Audit observed that difference occurred due to weak financial control system resulted in violation of rules.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests investigation fixing responsibility and action against the persons at fault.

AIR Para No 09/TMA Balakot/2016-17

1.3.1.3 **i. Irregular award of contract Rs 1.5 million**
 ii. Loss due to defective tendering Rs 0.147 million

According to chapter III Procurement of Works & non-consulting services of KPPRA 2014, the lowest offer from the qualified bidder shall be accepted for award of the contract and will be the best evaluated bid.

Tehsil Municipal Officer Balakot awarded the following developmental contracts, scrutiny of the record revealed that lowest bidder was ignored and Government was put to loss of Rs 147,340 as per detail below;

S.No	Name of scheme	E/Cost	Lowest bidder	Approved bidder	Difference	Loss (Rs)
1	WSS Ro Garhi Habibullah	600,000	MS IK & Sons 10% below	MS Kuzabanda 0.37 below	9.63%	57,780
2	PCC Road Mohalla Ticheran Barar Kot	400,000	MS IK & Sons 10% below	MS Khalid Khan 0.11% below	9.89%	39,560
3	Diversion & P/Wall Lohar Kagal Talhatta	500,000	MS Kuzabanda 10% below	MS IK & Sons at par	10%	50,000
Total						147,340

Audit observed that difference occurred due to weak financial control system resulted in violation of rules.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests investigation fixing responsibility and action against the persons at fault.

AIR Para No 11/TMA Balakot/2016-17

1.3.1.4 Loss to government on account of various contracts – Rs3.059 million

According to Government of Khyber Pakhtunkhwa Local Government, Election and Rural Development Department Local Council Board letter No.AO/II LCB/6-11/2013 Dated Peshawar 12/03/2016 Para 2 states that 20% increase shall be ensured over the last year approved bid/income.

Tehsil Municipal Officer Balakot auctioned contract of Cattle fair Gari Habibullah on Rs. 4,000,000 during 2015-16 while in 2016-17 the same was auctioned on Rs.27,500,000 despite of Rs. 4,800,000 resulting loss of Rs 2,050,000 as per detail below;

Contract	2015-16	2016-17	Required 20% Increase of Previous year	Loss
Cattle Fair Ghari Habibullah	4,000,000	2,750,000	4,800,000	2,050,000

Furthermore, the management also executed the following contracts departmentally instead of auctioning the contract and recovered lesser amount as compared to last year recovery due to which council sustained loss of Rs 1,009,032 as per detail below;

S.No	Description	Status	2015-16	2016-17	Difference
1	Developmental Charges	Departmental	2,600,000	2,036,850	563,150
2	License Fee	Departmental	737,750	601,000	136,750
3	Building Fee	Departmental	975,225	666,093	309,132
Total					1,009,032

The irregularity occurred due to lack of financial control responsibility towards public funds.

The irregularity was pointed out in January 2018. Management stated that the TMA Balakot has made every effort to auction the contract to achieve the maximum target. The reply was not cogent as the local office was required to auction the contract at 20% above on the last year auction.

Furthermore, management stated that the developmental charges on local production was auctioned at Rs 2,600,000 however recovery of Rs 1,780,520 was made from the contractor. In respect of license and building fee, the most populated four union councils were under the control of KDA. The reply was not cogent as the local office was required to take action against the contractor to recover the bid amount. Moreover, collection of license and building fee was the functional jurisdiction of TMA Balakot.

Audit suggests recovery of losses, investigation, fixing responsibility and against the persons at fault.

AIR Para No 04&05/TMA Balakot/2016-17

1.3.2 Weak Internal Control

- 1.3.2.1**
- i. Non-execution of schemes & blockade of public funds Rs. 23.135**
 - ii. Irregular release of funds Rs1.074**

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.

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 Balakot awarded developmental schemes to different contractors worth Rs 23,135,000. Scrutiny of the record revealed that most of the schemes of District ADP were not yet started thus funds were blocked. Similarly, an amount of Rs 1,074,000 was shown released in progress report, however physical progress of the schemes was nil as per **Annexure-9**.

Audit observed that difference occurred due to weak internal control system resulted in blockade of funds.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests investigation fixing responsibility and action against the persons at fault.

AIR Para No 08/TMA Balakot/2016-17

**1.3.2.2 Unauthentic Expenditure on Women Welfare Centers
- Rs. 2.185 million**

Para 12 of GFR Vol-I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also 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 Balakot incurred expenditure amounting to Rs 2,185,000 on account of women welfare funds without any provision in revised budget estimates of 2016-17.

The local office did not maintained record of relating to location of Women Welfare Centers, their activities, targets, progress reports, supervision, staff, No.of students enrolled and detail of courses conducted and certificates issued, which could justified incurring of such huge expenditure.

The irregularity occurred due to lack of financial control responsibility towards public funds.

The irregularity was pointed out in January 2018. Management stated that detail reply will be given after consulting the record. Reply was not tenable as no progress of women welfare centers was shown.

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

Audit suggests investigation, fixing responsibility and action against the person(s) at fault under intimation to audit.

AIR Para No 03/TMA Balakot/2016-17

**1.3.2.3 Non-recovery of penalty on late execution of schemes
– Rs 3.433 million**

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

Tehsil Municipal Officer Balakot executed various developmental schemes with an estimated cost of Rs during the year 2016-17 as per **Annexure-10**.

These schemes could not be completed within stipulated period of time neither was time extension granted nor penalty @10% amounting Rs 3,433,500 was imposed and recovered from the contractors.

Audit observed that non-imposition of penalty occurred due to lack of financial management, which resulted in loss to public exchequer.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished within one month after consultation of relevant record.

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

Audit suggests inquiry and recovery of penalty besides action against the persons at fault.

AIR Para No 12/TMA Balakot/2016-17

**TEHSIL MUNICIPAL ADMINISTRATION
OGHI**

1.4 Audit Paras of Tehsil Municipal Administration Oghi

1.4.1 Irregularities / Non-Compliance

1.4.1.1 Irregular payment without rate analysis of Non Scheduled Items -Rs 1.032 million

According to para 23 of GFR Vol-I, 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 it may be shown that he contributed to the loss by his own action or negligence.

Tehsil Municipal Officer Oghi awarded contracts of various developmental schemes to various contractors. The local office was required to conduct proper rate analysis before making payments of Non Schedule Items. However, payment was made without rate analysis. Detail as per **Annexure-11**.

Audit observed that difference occurred due to weak financial control system resulted in violation of rules.

The irregularity was reported to the management in January 2018. Management stated that the matter would be investigated and detail reply would be submitted. The reply was not tenable as Government instructions were violated.

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

Audit suggests investigation and action against the persons at fault under intimation to audit.

AIR Para No 15/TMA Oghi/2016-17

1.4.1.2 Non-allocation of funds for sports, youth and women development– Rs 5.698 million

According to Para 6.5.2 of the Planning & Development Guideline for Devolved Tiers of Local Governments 2015, within the budgetary ceilings allocated by Provincial Finance Commission, Tehsil Council shall allocate financial resources in the Tehsil ADP to the following priority sectors with regard to the offices devolved under Local Government Act 2013 with the following minimum ratio given against each:

1. DWSS	30%
2. Municipal Services (Conservancy/SWM)	20%
3. Roads	10%
4. Sports/Youth/Women	10%
5. Discretion of Tehsil Council	30%

Tehsil Municipal Officer Oghi approved Rs 56,980,000 on account of Tehsil ADP 2016-17, however, 10% of the Tehsil ADP amounting to Rs 5,698,000 was not allocated to the sports, youth and women development in violation of Government instructions.

Non-allocation of funds for sports, youth and women development occurred in violation of Government instructions.

The irregularity was reported to the management in January 2018. Management stated that detail reply would be submitted after consulting the record.

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

Audit suggests investigation and action against persons at fault and allocation of funds for sports, youth and women development.

AIR Para No 11/TMA Oghi/2016-17

1.4.1.3 Irregular deduction of contingency charges out of developmental fund – Rs 1.263 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No BO/2-1/2005-2006/FD dated 09.05.2006 deduction of contingency charges from payment of developmental fund is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-898-99/FD dated 17.08.1998.

Tehsil Municipal Officer Oghi awarded contracts of developmental schemes to various contractors. The local office deducted 1% to 2.5% of the cost as overhead charges without having any instructions by finance department in the guidelines for execution of developmental schemes. Detail as per **Annexure-12**.

Deduction of contingency charges occurred in violation of Government instructions.

The irregularity was reported to the management in January 2018. Management stated that the matter would be investigated and detail reply would be submitted. The reply was not tenable as Government instructions were violated.

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

Audit suggests investigation and action against persons at fault besides deposit of unauthorized deducted amount into treasury under intimation to audit.

AIR Para No 06/TMA Oghi/2016-17

1.4.1.4 Loss to Government on the account of Property Tax - Rs 1.662 million

According to Government of Khyber Pakhtunkhwa Local Government and Rural Development Department Local Council Board letter No.AO/II

LCB/6-11/2013 Dated Peshawar 12/03/2016 Para 2 states that 20% increase shall be ensured over the last year approved bid/income.

Tehsil Municipal Officer Oghi departmentally collected Property Tax during 2015-16 amounting to Rs 7,140,590 while in 2016-17 amounting to Rs 6,906,935 was collected departmentally despite of Rs 8,568,708 resulting loss of Rs 1,661,773 as 20% increase over the last year income was not ensured violation of Model terms and conditions of Contract.

Contract	2015-16	2016-17	Required 20% Increase of Previous year	Loss
Property Tax	7,140,590	6,906,935	8,568,708	1,661,773

The irregularity occurred due to lack of financial control responsibility towards public funds.

The irregularity was pointed out in February 2018, management stated that detail reply will furnished after scrutiny of original record.

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

Audit suggests action against the persons at fault.

AIR Para No 02/TMA Oghi/2016-17

1.4.2 Weak Internal Control

1.4.2.1 Non-recovery of penalty on late execution of schemes - Rs 3.982 million

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

Tehsil Municipal Officer Oghi executed various developmental schemes with an estimated cost of Rs 39,822,000 during the financial year 2016-17. Detail as per **Annexure-13**.

These schemes could not be completed within stipulated period of time neither time was extension granted nor penalty @10% amounting Rs 3,982,200 was imposed and recovered from the contractors.

Audit observed that non-imposition of penalty occurred due to lack of financial management, which resulted in loss to public exchequer.

The matter was reported to the management in January 2018. Management stated that recovery if any would be made under intimation to audit. The reply was not tenable as Government instructions were violated.

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

Audit suggests inquiry and recovery of penalty besides action against the persons at fault.

AIR Para No 12/TMA Oghi/2016-17

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Amount in Rs)

S. No	AIR No	Department	Caption	Amount
1	2	TMA Mansehra	Loss due to non-recovery of tax from Shadi Halls	0
2	13	TMA Mansehra	Loss to Government due to negligence of pump operators	298,000
3	14	TMA Mansehra	Irregular expenditure	643,530
4	16	TMA Mansehra	Loss to Govt; due to non-award of contract at risk& cost of defaulter	164,000
5	18	TMA Mansehra	Substandard execution of work	857,000
6	19	TMA Mansehra	Loss to Government due to execution of substandard work of walls	800,000
7	20	TMA Mansehra	Loss to Government due to irregular execution of work	600,000
8	21	TMA Mansehra	Illegal & Substandard execution of Water Supply Scheme	0
9	22	TMA Mansehra	Irregular payment of audit fee	3,049,067
10	1	TMA Balakot	Non Recovery Of Shops Rent	32,000
11	2	TMA Balakot	Loss due to non assessment of lease property	193,120
12	6	TMA Balakot	Less recovery of income tax	123,500
13	10	TMA Balakot	Irregular award of developmental scheme	400,000
14	13	TMA Balakot	Overpayment due to non adjustment of material available at site	93,977
15	14	TMA Balakot	Non deduction of voids	0
16	1	TMA Oghi	Loss on the account of License fee	147,400
17	3	TMA Oghi	Loss to Government due to non conducting of survey of	0

			shops	
18	4	TMA Oghi	Irregular Advance payment	405,000
19	5	TMA Oghi	Irregular payment	100,000
20	7	TMA Oghi	Loss due to irregular award of contract	307,000
21	8	TMA Oghi	Overpayment due to allowing excess quantity over BOQ	55,959
22	9	TMA Oghi	Irregular payment due to allowing irrational rates	0
23	10	TMA Oghi	Wasteful Expenditure due to defective work	500,000
24	13	TMA Oghi	Non deduction of voids	119,506
25	14	TMA Oghi	Non deduction of Sales Tax	175,488
			Total:	9,064,547

Annex-2
Para # 1.2.1.1

Detail of advances not recovered(Misappropriation)

S.N O	Name of Officer/Official	Desig.	Purpose of Advance	Date	Ch.No	Amount
1	M Iqbal	CSI	Rep. of sani. Vehicles	03.01.2012	514223	30,000
2	M Iqbal	CSI	Culv.pakwal Road PHE	26-12-2014	108216	50,000
3	M Iqbal	CSI	Exac.at Bao Bandi	11-03-2015	98557	60,000
4	M Iqbal	CSI	Rep. of Tractor	09-06-2015	108980	80,000
5	M Iqbal	CSI	Rep.of Tractor 375	07-03-2015	42430151	40,000
6	M Iqbal	CSI	Arrang of Nazmeen	28-08-2015	42430220	50,000
7	M Iqbal	CSI	Exac.Near M/Aqsa	25-11-2015	42125732	50,000
8	M Iqbal	CSI	Un known D/Body	18.03.2016	60130001	23,000
9	M Iqbal	CSI	Un known D/Body	24-03-2016	60130014	30,000
10	M Iqbal	CSI	Exacv.Nala Pano Road	16-08-2016	57681095	50,000
11	M Iqbal	CSI	Jharoo Teela	24-08-2016	57681112	100,000
12	M Iqbal	CSI	Exacv.Eid ul Azha	07-09-2016	57681137	200,000
13	M Iqbal	CSI	T/Tyre Largr Size	09-09-2016	97419306	500,000
14	M Iqbal	CSI	Cleanliness Nalla Jat	18-10-2016	97419182	300,000
			Total			1,533,000
13	M Sadique	S.I	Dog Killing Medicin	21-05-2013	89375	50,000
14	M Sadique	S.I	Dhangi Spray	13-06-2013	899417	200,000
15	M Sadique	S.I	Rep. of Tractor Trolley	31-07-2013	89474	50,000
16	M Sadique	S.I	Un known D/Body	07-08-2013	199007	50,000
17	M.Sadique	S.I	Teela Charu	27-04-2017		100,000

18	M.Sadique	S.I	Clean Lari Adda			100,000
19	M.Sadique	S.I	Special Cleaning Compaign	25-04-2016		500,000
20	M.Sadique	S.I	Special Cleaning Compaign	17-05-2016	60130028	500,000
			Total			1,550,000
21	M Tariq	SFO	Rep of FB	20.8.13	199017	100,000
22	M Tariq	SFO	Rep of FB II	26.6.15	108994	100,000
23	M Tariq	SFO	Rep of WB	12.6.15	108984	150,000
24	M Tariq	SFO	Rep of M.Hall	26.8.15	333811	100,000
25	M Tariq	SFO	Uniform FB Staff	1.3.16		250,000
26	M Tariq	SFO	Rep of M.Hall	26.8.15	333811	100,000
27	M Tariq	SFO	Uniform FB Staff	1.3.16		250,000
28	M Tariq	SFO	Purchase of tyres	27.6.16	60130102	600,000
			Total			1,650,000
29	M Sarfraz	SFO	SL Bela Matayan	05-01-2016	60130159	100,000
30	M Sarfraz	SFO	Rep .of WS UNDP/Nala	18-02-2016	60129933	300,000
31	M Sarfraz	SFO	Rep. of Pipe I/Nala	01-03-2016	60129956	10,000
32	M Sarfraz	SFO	Replace Pipe S/katha	21-03-2016	69130007	35,000
33	M Sarfraz	WSS Incharg e	Rep: WSS	14-10-2016	97419173	50,000
34	M Sarfraz	WSS Incharg e	Install: of new WSS line	11-07-2016	97419227	150,000
35	M Sarfraz	WSS Incharg e	Rep of WSS	18-04-2017	15091017	60,000
36	M Sarfraz	WSS Incharg e	Repf of WSS Bela	07-06-2017	38170655	20,000
37	M Sarfraz	SFO	Rep of FB SU Bafa	25.4.14	199794	15,000
38	M Sarfraz	SFO	Chemical for Lab'	9.3.15	6098557	45,000

39	M Sarfraz	SFO	Pipeline Chitti Dheri	22.10.15	42125687	50,000
40	M Sarfraz	SFO	Rep of WS UNDP I/Nala	18.2.16		30,000
41	M Sarfraz	WSS Incharge	WSS Line Circuit House	22-06-2017	38170611	60,000
Total						925,000
42	Nazar Shah		WS Bela Matrayan	29.1.14	199541	10,000
			WS Emergency	14.6.16	60130080	25,000
			Rep. pipe line kh/bhadur	14.6.16	60130080	18,000
Total						53,000
43	Shafiq ur rehman	E/S	Rope for Diff WSS	21.2.14	199583	20,000
			Rep of pipeline M/abad	16.7.14	107134	100,000
Total						120,000
44	M. Asif	ASI	Dog Killing medicine	18.2.16	60129932	100,000
45	M. Asif	ASI	clean nala ganda road	22.03.16	60130009	150,000
46	M. Asif	ASI	national flage	11.2.16		25,000
Total						275,000
47	Sardar Khalid	S/E	Pur. Of Pipe Sainabad	02-05-2017	229557	200,000
48	Aftab Ali Shah	W.M	Rep:Gutter Line	03-11-16		30,000
Total						230,000
49	M.Naseem	P.A	Furniture Etc	31-05-2017		100,000
50			Moon Sighting	9.2.16	6013022	5,000
51	M.Rasheed	A.Clerk	Masjid Shareef	16-06-2017		15,000
52	Fakhar uz Zaman	Procecuttor	Law Exp	16-06-2017	38170600	5,000
53	M Riaz	SK	WS Bela Matrayan	24.8.15	42430208	100,000
54	Sajad Ahmad	G/Sup	Purchase of Plangs	9.2.16	60130222	50,000

55	Taleh Muhammad	S/E	Ench. Ashoka park	28.3.16	60130020	100,000
56	M Gulzar	TOI	Motor 6HP S/Khatha	20.6.16	60130095	350,000
57	Abdul Rasheed	FF	Quran Khawani	4.7.16	57681653	15,000
Total						740,000
G.Total						7,076,000

Annex -3
Para # 1.2.2.3

Detail of staff on detailment

S.No	Name of employees	Designation	Current place of duty	Yearly Salary
1	Shakir S/O Sabir	Sanitary worker	Bangla DC mansehra	198,055
2	Faisal Aziz S/O Abdul Aziz	--do--	Bangla DC mansehra	198,055
3	Qasim Altaf	--do--	N/Q office Tehsil Naib Nazim	175,820
4	Hazmeen	--do--	Bangla ADC Mansehra	175,820
5	Sohail Pervaiz	--do--	Office ISI	198,055
6	Ejaz S/O Fazal Dad	--do--	Office District Council	144,000
7	Ahsan Saddam	--do--	Press club Mansehra	144,000
8	Jalil-ur-Rehman	--do--	Bangla AC Mansehra	144,000
9	Wajjid Ali	--do--	Anti-corruption Office	144,000
10	Muhammad rafaqat	--do--	N/Q office Tehsil Nazim	144,000
11	Imran murad	--do--	N/Q office Tehsil Nazim	144,000
12	Adil S/O Sultan	--do--	IB Office	144,000
13	Sabir Ayub	--do--	Anti-corruption office	144,000
14	Walid S/O Saraj	--do--	N/Q office Tehsil Nazim	144,000
15	Abdul Wasiq S/O Jehanger	--do--	N/Q office Tehsil Nazim	144,000
16	Illyas S/O Badrizman	--do--	N/Q office Tehsil Nazim	144,000
17	Lahal shah S/O Ghulam Nabbi	--do--	N/Q office Tehsil Nazim	144,000
18	Sheraz S/O alam Zeb	--do--	N/Q office Tehsil Nazim	144,000
19	Muhammad saqib S/O sabir	--do--	N/Q office Tehsil Nazim	144,000
20	Jamil-ur-Rehman	--do--	N/Q office Tehsil Nazim	144,000
Total				3,105,805

Annex -4
Para # 1.2.3.1

Detail of rent outstanding against 590 shops

S.No	property location with address	Name of tenant	Date of Property Allotment	Previous Rent/ lease Amount (2015-16)	Current Rent/ Lease Amount	Current Market Rent Value of Private property adjacent to TMA Property	Amount outstanding 2016-17
1	GBS Mansehra	Haji Abdur Rashid S/o Muhammad Fareed	26/06/1998	2537	5300	7500	90,000
2	GBS Mansehra	M. Saleem S/o M Fareed	26/06/1998	2789	5300	7500	90,000
3	GBS Mansehra	M. Maskeen S/o Rehmat Ullah	11/10/1998	2309	2800	4000	48,000
4	GBS Mansehra	Perviz S/o Kala Khan	10/10/1998	2794	5300	7500	90,000
5	GBS Mansehra	Anwarzeb S/o Meer Abdullah	2/01/1999	2512	5300	7500	90,000
6	GBS Mansehra	Shahazad Rashed S/o Abdur Rashed	2/06/2002	4183	4500	4750	57,000
7	GBS Mansehra	Manzoor Hussain S/o Noor Ahmed	2/01/1999	2309	3500	4750	57,000
8	GBS Mansehra	Tariq Mehmmmod S/o Saidur Rehman	2/01/1999	2309	3500	4750	57,000
9	GBS Mansehra	Saqib ur Rehman S/o Saidur Rehman	1.2.99	2791	3500	4750	57,000
10	GBS Mansehra	Baboo Muhammad Afzal S/o Ghulam Hadir	1.2.99	3043	3500	4750	57,000
11	GBS Mansehra	Msmmt: Aysha Bibi D/o Abdul Khahee	17.12.98	2519	3500	4750	57,000
12	GBS Mansehra	Baboo Muhammad Afzal S/o	10.10.98	2791	3500	4750	57,000

		Ghulam Hadir					
13	GBS Mansehra	Muhammad Naseem Shahzad S/o Kala Khan	29.12.98	2309	3500	4750	57,000
14	GBS Mansehra	Hakam khan S/o Janis Khan	1.2.99	2537	3500	4750	57,000
15	GBS Mansehra	Syed Salar Hussain Shah S/o Syed Fareed Shah	1.2.99	2766	3500	4750	57,000
16	GBS Mansehra	Saeed ur Rehman S/o Shoukat Mehmood	6.2.99	2766	3500	4750	57,000
17	GBS Mansehra	Aurangzeb S/o Muhammad Zman	6.2.99	2789	3500	4750	57,000
18	GBS Mansehra	Muhammad Nawaz Khan S/o Haji Abdul Haq	6.2.99	2309	3500	4750	57,000
19	GBS Mansehra	Mehmood Khan S/o Sher Muhammad	1.2.99	2766	3500	4750	57,000
20	GBS Mansehra	Shah Nwaz S/o Hadayt Ullah	6.2.99	2537	3500	4750	57,000
21	GBS Mansehra	Ghulam Sarver S/o M ayub Khan	20.3.95	2512	3500	4750	57,000
22	GBS Mansehra	Jehanzeb S/o Muhammad Ayoub Khan	6.2.99	2309	3500	4750	57,000
23	GBS Mansehra	Malik Aman S/o Faqeer Muhammad	12.2.99	2537	3500	4750	57,000
24	GBS Mansehra	Muhammad Iqbal S/o Afzal Khan	12.2.99	2309	3500	4750	57,000
25	GBS Mansehra	Mutashim Zahoor S/o Zahoor Alahi	6.2.2002	3771	3500	4750	57,000
26	GBS Mansehra	Malik Aman S/o Faqeer Muhammad	18.12.98	3068	3500	4750	57,000
27	GBS Mansehra	Muhammad Shouaib S/o Amerez Khan	2.10.98	2537	3500	4750	57,000
28	GBS Mansehra	Qari Jameel Ahmad S/o Malvi Abdur Rahoor	11.2.99	2309	3500	4750	57,000
29	GBS	Badeu din S/o	18.12.98	2537	3500	4750	

	Mansehra	Maulan Muhammad Idrees					57,000
30	GBS Mansehra	Muhammad Ishfaq S/o Muhammad Rafique	12.2.99	2791	3500	4750	57,000
31	GBS Mansehra	Haji Muzaffar Khan S/o Ameer Muhammad	20.10.93	4084	15100	21500	258,000
32	GBS Mansehra	Syed Khalid Hussain Shah S/o Syed Habib Shah	20.10.93	4493	15100	21500	258,000
33	GBS Mansehra	Muhammad Manzoor S/o Ajab Khan	20.10.93	4084	15100	21500	258,000
34	GBS Mansehra	Muhammad Haroon S/o Abdul Latif	20.10.93	4900	15100	21500	258,000
35	GBS Mansehra	Wali ur Rehman S/o Abdul Ghani	20.10.93	4492	15100	21500	258,000
36	GBS Mansehra	Abdul Majid babar S/o Hafiz Muhammd Naseem	20.10.93	4455	15100	21500	258,000
37	GBS Mansehra	Muhammad Mazmal Khan S/o Hamayoon khan	20.10.93	5431	15100	21500	258,000
38	GBS Mansehra	Khalil ur Rehman S/o Abdur Rehman	14.2.93	4084	15100	21500	258,000
39	GBS Mansehra	Syed Nabbi Shah S/o Abdur Reheem	14.2.93	4084	15100	21500	258,000
40	GBS Mansehra	Muammad Arif S/o Muhammad Din	14.2.93	4492	15100	21500	258,000
41	GBS Mansehra	Saraj Hussan etc S/o Ghulam Hussan (Late)	20.10.93	4894	15100	21500	258,000
42	GBS Mansehra	M.Zahoor S/o Skandar Khan	20.10.93	7970	15100	21500	258,000
43	GBS Mansehra	Haji Maqoob S/o Haji Meboob	20.10.93	4523	15100	21500	258,000
44	GBS Mansehra	Muhammad Hroon S/o Abdul Latif	20.10.93	5867	15100	21500	258,000
45	GBS Mansehra	M. Javed S/o M Khan	20.10.93	5871	15100	21500	258,000

46	GBS Mansehra	Qadar Zman S/o Sobah Khan	20.10.93	5867	15100	21500	258,000
47	GBS Mansehra	Shakir Hussain S/o Muhammad Akbar	20.10.93	4931	15100	21500	258,000
48	GBS Mansehra	Abdul Haleem S/o Kashmalayee	14.2.93	11572	15100	21500	258,000
49	GBS Mansehra	Muhammad Bashir S/o Muhammad Hussain	14.2.93	5474	15100	21500	258,000
50	GBS Mansehra	Alam Din S/o Hussan Din	14.2.93	4523	15100	21500	258,000
51	GBS Mansehra	Muhammad Irshad S/o Rehmat Din	27.9.95	3068	15100	21500	258,000
52	GBS Mansehra	Khista Gul S/o Azad Gul	27.9.95	3068	15100	21500	258,000
53	GBS Mansehra	Muhammad Ayoub S/o Ghulam Hadir	27.9.95	3068	15100	21500	258,000
54	GBS Mansehra	Muhammad Imran Fasil S/o Qari M. Naseem	27.9.95	4084	15100	21500	258,000
55	GBS Mansehra	Muhammad Hafiz S/o Muhammad Zman	27.9.95	3375	15100	21500	258,000
56	GBS Mansehra	Abdul Waeed Abbasi S/o Muhammad Sadiq	27.9.95	3347	15100	21500	258,000
57	GBS Mansehra	Muhammad Zahoor S/o Haji Abdul Qayyum	27.9.95	3068	15100	21500	258,000
58	GBS Mansehra	Ghullam Hussain S/o Bedullah	27.9.95	3347	15100	21500	258,000
59	GBS Mansehra	Muhammad Younis S/o Arsala Khan	27.9.95	3375	15100	21500	258,000
60	GBS Mansehra	Muhammad Asif Khan S/o Kala khan	27.9.95	3375	15100	21500	258,000
61	GBS Mansehra	Muhammad Ishaq S/o Noor Zman	19.2.95	3347	15100	21500	258,000
62	GBS Mansehra	Abdul Latif S/o Ali Khan	19.2.95	3068	15100	21500	258,000
63	GBS Mansehra	Haji Muhammad Nawaz S/o Haji	19.2.95	3068	15100	21500	258,000

		Abdul Qayyum					
64	GBS Mansehra	Aziz ur Rehman S/o Duryaman	19.2.95	3682	15100	21500	258,000
65	GBS Mansehra	Mehbat Shah S/o Abdul Rahim	19.2.95	3068	15100	21500	258,000
66	GBS Mansehra	Lahal Badshah S/o Bahadar Hussain	19.2.95	3681	15100	21500	258,000
67	GBS Mansehra	Muhammad Rafique S/o Ghulam Hussain	19.2.95	3068	15100	21500	258,000
68	GBS Mansehra	Jamid ur Rehman S/o Khalil ur Rehman	14.2.93	5437	15100	21500	258,000
69	GBS Mansehra	Shafiq ur Rehman S/o Khalil ur Rehman	14.2.93	4492	15100	21500	258,000
70	GBS Mansehra	Allah Bakhsh S/o allahi Bakhsh	14.2.93	4084	15100	21500	258,000
71	GBS Mansehra	Muhammad Taj S/o Zain Muhammad	27.9.95	4931	15100	21500	258,000
72	GBS Mansehra	Gulzar S/o Khysta Gul	26.3.96	3507	15100	21500	258,000
73	GBS Mansehra	Faisal Khan S/o Haji maqbool	26.3.96	3507	15100	21500	258,000
74	GBS Mansehra	Muhammad Faisal S/o Muhammad Saddique	23.1.96	4490	15100	21500	258,000
75	GBS Mansehra	Usman Hafiq S/o Muhammad Hafiz	21.3.96	3815	15100	21500	258,000
76	GBS Mansehra	Asim Saddique S/o Muhammad Saddique	21.3.96	3786	15100	21500	258,000
77	GBS Mansehra	Azim Saddique S/o Muhammad Saddique	23.1.96	4904	15100	21500	258,000
78	GBS Mansehra	Msmmt: Hakam Jan W/o Ghulam Hussan	21.3.96	3786	15100	21500	258,000
79	GBS Mansehra	M Ramzan S/o M younus	21.3.96	3815	15100	21500	258,000
80	GBS Mansehra	Kala Khan S/o Qaim khan	27.9.95	3815	15100	21500	258,000
81	GBS	Muhammad	21.11.02	3040	15100	21500	

	Mansehra	Anwar S/o Ghulam Nabbi					258,000
82	GBS Mansehra	Maryum Bibi W/o Qari Abdul Latif	4.4.95	3815	15100	21500	258,000
83	GBS Mansehra	Zulfeqar S/o M Sarver	20.3.95	3815	15100	21500	258,000
84	GBS Mansehra	Javid Khan S/o Rahim Khan	19.2.95	4494	15100	21500	258,000
85	GBS Mansehra	Muhammad Azhar S/o Mehabat Shah	4.4.95	3507	15100	21500	258,000
86	GBS Mansehra	Umer Farooq S/o Muhammad Bashir	20.3.95	4494	15100	21500	258,000
87	GBS Mansehra	Muhammad Shafiq S/o Maqbool	20.3.95	4120	15100	21500	258,000
88	GBS Mansehra	Muhammad Ismaheel S/o Aziz ur Rehman	14.2.93	4523	15100	21500	258,000
89	GBS Mansehra	Aftab Ahmad S/o Mushtaq Ahmad Khan	14.2.93	6585	15100	21500	258,000
90	GBS Mansehra	Aftab Ahmad S/o Mushtaq Ahmad Khan	14.2.93	5989	15100	21500	258,000
91	GBS Mansehra	Sajjad Ahmad S/o Roshan Khan	28.9.95	3712	9800	14000	168,000
92	GBS Mansehra	Muhammad Nasir S/o Muhammad Maskin	28.9.95	3713	9800	14000	168,000
93	GBS Mansehra	Muhammad Saeed S/o Abdur Rashid	28.9.95	3712	9800	14000	168,000
94	GBS Mansehra	Amir Khan S/o Muhammad Fareed Khan	28.9.95	4084	9800	14000	168,000
95	GBS Mansehra	Amir Khan S/o Muhammad Fareed Khan	28.9.95	3712	9800	14000	168,000
96	GBS Mansehra	Qari Nazaqat Ali S/o Abdur Rehman	28.9.95	2764	9800	14000	168,000
97	GBS Mansehra	Mehr Afzoon Bibi W/o Muhammad Suliman	28.9.95	3375	9800	14000	168,000
98	GBS Mansehra	Masoom Gul S/o Azeem Gul	26.6.98	2889	9800	14000	168,000

99	GBS Mansehra	Abdul Karim Khan S/o Muhammad Sadiq Khan	26.6.98	3041	9800	14000	168,000
100	GBS Mansehra	Muhammad Mumtaz S/o Muhammad Gul	26.6.98	2789	9800	14000	168,000
101	GBS Mansehra	Sajjad Ahmad S/o Muhammad Mumtaz	26.6.98	2789	7000	10000	120,000
102	GBS Mansehra	Ghulam Rabbani S/o Goher Aman	15.7.98	2537	7000	10000	120,000
103	GBS Mansehra	Muhammad Zubair S/o Hamayun	27.7.98	2537	7000	10000	120,000
104	GBS Mansehra	Msmtt: Hameeda Bagem D/o Muhammad Muskin Khan	26.6.98	3375	7000	10000	120,000
105	GBS Mansehra	Abdulah Jan S/o Ghulam Rasool	6.8.98	3068	7000	10000	120,000
106	GBS Mansehra	Niaz Ahmad Shah S/o Syed Afsar Ali Shah	17.8.98	2791	7000	10000	120,000
107	GBS Mansehra	Ali Asghar S/o Mian Dad Khan	3.8.98	2537	7000	10000	120,000
108	GBS Mansehra	Ibrar S/o Muhammad Ayoub	25.8.98	2537	7000	10000	120,000
109	GBS Mansehra	Rasool Khan S/o M Ayub	17.8.98	2791	7000	10000	120,000
110	GBS Mansehra	Amir Khan S/o Muhammad Fareed Khan	17.8.98	2789	7000	10000	120,000
111	GBS Mansehra	Taj Muhammad S/o Muhammad Maskin	8.2.99	2309	7000	10000	120,000
112	GBS Mansehra	Msmtt: Ghulam Fatima W/o Sian Muhammad	17.8.98	2789	7000	10000	120,000
113	GBS Mansehra	Muhammad Amir Khan S/o Muhammad Fareed Khan	31.8.98	2764	7000	10000	120,000
114	GBS Mansehra	Muhammad Amir Khan S/o Muhammad Fareed Khan	31.8.98	2764	7000	10000	120,000
115	GBS Mansehra	Aftab Ahmad S/o Mushtaq Ahmad Khan	26.6.98	3068	7000	10000	120,000

116	GBS Mansehra	Muhammad Arshad S/o Badrezman	31.8.98	2537	7000	10000	120,000
117	GBS Mansehra	Haqnawaz S/o Khusro Lodhi	31.8.98	2791	7000	10000	120,000
118	GBS Mansehra	Razwn S/o M Alam	31.8.98	2537	7000	10000	120,000
119	GBS Mansehra	Kala Khan S/o M Alam	31.8.98	2537	7000	10000	120,000
120	GBS Mansehra	Khan Islam S/o Gul khan	11.2.99	2309	7000	10000	120,000
121	GBS Mansehra	Babarnawaz S/o Muhammad Nawaz & Muhammad Asif Iqbal S/o Muhammad Iqbal	12.2.99	2309	7000	10000	120,000
122	GBS Mansehra	Abdul Aziz S/o Sher Gul	11.2.99	2309	7000	10000	120,000
123	GBS Mansehra	Shafqat Aziz S/o Abdul Aziz	11.2.99	2309	7000	10000	120,000
124	GBS Mansehra	Basir Ahmad S/o Khushal Khan	2.2.99	2537	7000	10000	120,000
125	GBS Mansehra	Asad Hussain S/o Muhammad Hussain	2.2.99	2309	7000	10000	120,000
126	GBS Mansehra	Dilshad Begam W/o Kala Khan	31.8.98	2537	7000	10000	120,000
127	GBS Mansehra	Bilal Khan S/o Kala Khan	31.8.98	2537	7000	10000	120,000
128	GBS Mansehra	Shaib Gul S/o Gulzada	31.8.98	2789	7000	10000	120,000
129	GBS Mansehra	Shahiz S/o Abdul Khanan	6.8.98	2537	7000	10000	120,000
130	GBS Mansehra	Muhammad Farooq S/o Gulab Khan	6.8.98	2791	7000	10000	120,000
131	GBS Mansehra	Umer Farooq S/o Muhammad Bashir	6.8.98	3071	7000	10000	120,000
132	GBS Mansehra	Muhammad Riaz S/o Muhammad Maskin	26.6.98	2789	7000	10000	120,000
133	GBS Mansehra	Muhammad Amin S/o Faqeer Muhammad	26.6.98	2766	8100	11500	138,000
134	GBS Mansehra	Ajmal Khan S/o Bacha Meer	11.7.98	3068	8100	11500	138,000

		Khan					
135	GBS Mansehra	Muhammad Ishaq S/o Zafar Ali	11.7.98	2537	8100	11500	138,000
136	GBS Mansehra	Mehboob Alam S/o Ghulam Sarver	11.7.98	3068	8100	11500	138,000
137	GBS Mansehra	Muhammad Faisal S/o Muhammad Saddique	11.7.98	3347	8100	11500	138,000
138	GBS Mansehra	Raja Abdur Rashid S/o Raja Ali Khan	18.7.98	2537	8100	11500	138,000
139	GBS Mansehra	Hafeez ur Rehman S/o Muhammad Ishaq	18.7.98	2537	8100	11500	138,000
140	GBS Mansehra	Ejaz Ahmad S/o Hakim Khan	18.7.98	3068	8100	11500	138,000
141	GBS Mansehra	Muhammad Azim S/o Habibullah	27.7.98	3018	8100	11500	138,000
142	GBS Mansehra	Muhammad Azim S/o Habibullah	27.7.98	2791	8100	11500	138,000
143	GBS Mansehra	Muhammad Aqib Munir S/o Munir Hussain	27.7.98	3651	8100	11500	138,000
144	GBS Mansehra	Khatoon W/o Maqbool	11.7.98	2789	8100	11500	138,000
145	GBS Mansehra	Munir Hussain S/o Abdul Latif	11.7.98	3068	8100	11500	138,000
146	GBS Mansehra	Adil Hussain Shah S/o Taj Hussain Shah	17.11.99	2099	5000	6750	81,000
147	GBS Mansehra	Haji Muhammad Ilyad S/o Malvi Muhammad Irfan	17.11.99	2309	5000	6750	81,000
148	GBS Mansehra	Miskeen S/o Gulzaman	17.11.99	2537	5000	6750	81,000
149	GBS Mansehra	Amal Khan S/o Doshum	17.11.99	2791	5000	6750	81,000
150	GBS Mansehra	Shamous Abdin S/o Mian Tayab Shah	17.11.99	2540	5000	6750	81,000
151	GBS Mansehra	Shafiq Khan S/o Mussa Khan	17.11.99	2540	5000	6750	81,000
152	GBS Mansehra	Abdul Wajid S/o Badru Islam	17.11.99	2540	5000	6750	81,000

153	GBS Mansehra	Tahir Murad S/o Shah Murad Khan	25.1.2000	3017	5000	6750	81,000
154	GBS Mansehra	Sultan Khan S/o Jamdali Khan	25.1.2000	2285	5000	6750	81,000
155	GBS Mansehra	W/o Sultan Khan	25.1.2000	2099	5000	6750	81,000
156	GBS Mansehra	Gul Naz Bibi W/o Nasim Shahzad	25.1.2000	2099	5000	6750	81,000
157	GBS Mansehra	Danish Javid S/o Muhammad Javid	22.2.2000	2309	5000	6750	81,000
158	GBS Mansehra	Jehanzeb S/o Haji Aourangeb	22.2.2000	2490	5000	6750	81,000
159	GBS Mansehra	W/o Haji Muzafar	9.10.95	3068	16000	22500	270,000
160	GBS Mansehra	Naveed S/o Sultan	9.10.95	3507	16000	22500	270,000
161	GBS Mansehra	Khan Gul S/o Aslam Khan & Muhammad Arshad S/o Muhammad Yaqoob	9.10.95	4462	16000	22500	270,000
162	GBS Mansehra	Zakeah Naheed W/o Ali Asghar & Khola Malik D/o Malik Imtiaz	9.10.95	3375	16000	22500	270,000
163	GBS Mansehra	Ghulam Fatima W/o Imtiaz Ahmad	1.2.99	2537	16000	22500	270,000
164	GBS Mansehra	Sarfraz S/o Muhammad Zman	1.2.99	2309	16000	22500	270,000
165	GBS Mansehra	Msmmt: Bibi Shahnaz W/o Muhammad Munisf	1.2.99	2309	16000	22500	270,000
166	GBS Mansehra	Bibi Nooreen D/o Kala Khan	25.1.2000	2099	8100	11500	138,000
167	GBS Mansehra	Amir Shahzad S/o Umerzeb Khan	22.2.2000	2309	8100	11500	138,000
168	GBS Mansehra	Muhammad Wajid S/o Abdul Latif	22.2.2000	3068	8100	11500	138,000
169	GBS Mansehra	Umer zeb Khan Gul Rehman Khan	22.2.2000	2309	8100	11500	138,000

170	GBS Mansehra	Sultan Zar S/o Penda Zar & Fazal ur Rehman S/o Pameen	25.1.2000	2789	8100	11500	138,000
171	GBS Mansehra	Msmmt: Meer Afzoon W/o Muhammad Suleman	22.2.2000	2537	8100	11500	138,000
172	GBS Mansehra	Syed Majid Hussain Shah S/o Hanyat Hussain Shah	21.9.99	2099	8100	11500	138,000
173	GBS Mansehra	Syed Amjid Hussain Shah S/o Hanayat Hussain Shah	21.9.99	2099	8100	11500	138,000
174	GBS Mansehra	Syed Sajid Hussain Shah S/o Hanayat Hussain Shah	21.9.99	2099	8100	11500	138,000
175	GBS Mansehra	Nasir ud Din and Brothers S/o Muhammad Din	26.6.99	2309	8100	11500	138,000
176	GBS Mansehra	Raja Mohsan Fida S/o Fida Hussain	14.12.99	2099	5500	7750	93,000
177	GBS Mansehra	Raja Ajmil S/o Muhammad Bashir	27.11.99	2519	5500	7750	93,000
178	GBS Mansehra	Muhammad Bashir S/o Ghulam Nabbi	25.1.2000	2516	5500	7750	93,000
179	GBS Mansehra	Aourangeb S/o Khanizman	25.1.2000	2099	5500	7750	93,000
180	GBS Mansehra	Khushal Khan S/o Muhabat Khan	25.1.2000	2287	5500	7750	93,000
181	GBS Mansehra	Muhammad Haroon S/o Ali Farman	15.11.99	2309	5500	7750	93,000
182	GBS Mansehra	Raja Muhammad Hanif S/o Raja Ali Khan	15.11.99	2540	5500	7750	93,000
183	GBS Mansehra	Muhammad Akhtar S/o Muhammad Aslim	17.11.99	2099	5500	7750	93,000
184	GBS Mansehra	Abdur Rashid S/o Mubbarak ur Rehman	17.11.99	2309	5500	7750	93,000

185	GBS Mansehra	Khaild Javid S/o Muhammad Javid	17.11.99	2309	5500	7750	93,000
186	GBS Mansehra	Shahid Javid S/o Muhammad Javid	17.11.99	2309	5500	7750	93,000
187	GBS Mansehra	Muhammad Dawood S/o Muhammad Sharif	25.10.99	2099	5500	7750	93,000
188	GBS Mansehra	Muhammad Shoukat S/o Muhammad Khan	25.10.99	2309	5500	7750	93,000
189	GBS Mansehra	Muhammad Mukhtiar S/o Muhammad Sarfranz	25.10.99	2099	5500	7750	93,000
190	GBS Mansehra	Haqnawaz S/o Aliashgar Khan	21.6.99	2099	5500	7750	93,000
191	GBS Mansehra	Muhammad Perviaz Muhammad Nasim	29.10.99	2309	5500	7750	93,000
192	GBS Mansehra	Shah Alam S/o Zardad	29.10.99	2099	5500	7750	93,000
193	GBS Mansehra	Wasim S/o Abdul Satter	8.11.99	2099	5500	7750	93,000
194	GBS Mansehra	Nadeem S/o Abdul Sattar	8.11.99	2099	5500	7750	93,000
195	GBS Mansehra	Niaz S/o Nawaz Khan	8.9.99	2099	5500	7750	93,000
196	GBS Mansehra	Muhammad Farooq S/o Muhammad Nawaz Khan	8.9.99	2099	5500	7750	93,000
197	GBS Mansehra	Muhammad Irshad S/o Malik Taj Muhammad	30.9.99	2540	5500	7750	93,000
198	GBS Mansehra	Muhammad Nazir S/o Muhammad Idress	25.10.99	2099	5500	7750	93,000
199	GBS Mansehra	Chan Baboo S/o Abdul Latif	25.10.99	2791	5500	7750	93,000
200	GBS Mansehra	Saqui ur Rehman S/o Saidur Rehman	23.6.99	2537	5500	7750	93,000
201	GBS Mansehra	Tariq Mehmmod S/o Saidur Rehman	27.08.99	2309	5500	7750	93,000

202	GBS Mansehra	Abdul Sadiq S/o Zahir ur Rehman	13.11.99	2540	5500	7750	93,000
203	GBS Mansehra	Raja Muhammad Hanif S/o Raja Ali Khan	13.11.99	2540	5500	7750	93,000
204	GBS Mansehra	Dalawar Khan S/o Parviz	13.11.99	2540	5500	7750	93,000
205	GBS Mansehra	Dalawar Khan S/o Parviz	8.11.99	2791	5500	7750	93,000
206	GBS Mansehra	Raja Muhammad Anis S/o Raja Abdur Rashid	12.12.2002	2999	13000	17500	210,000
207	GBS Mansehra	Raja Muhammad Hanif S/o Raja Ali Khan	30.11.2002	3629	13000	17500	210,000
208	GBS Mansehra	Bakhat Munir S/o Aslam Khan	30.11.2002	5026	13000	17500	210,000
209	GBS Mansehra	Muhammad Khurshid Anwar S/o Lashkar Hussain	6.2.02	3894	13000	17500	210,000
210	GBS Mansehra	Haji Ameer Hamza S/o Wali ur Rehman	23.8.04	1302	3500	4750	57,000
211	GBS Mansehra	Akramullah S/o Ahmad Nawaz	23.8.04	1433	3500	4750	57,000
212	GBS Mansehra	Maiik Manzoor Alahi S/o Muhammad Yaqoob	24.6.03	1302	3500	4750	57,000
213	GBS Mansehra	Shaikh Mashood Alahi S/o Shaikh Fazal Alahi	24.6.03	1433	3500	4750	57,000
214	GBS Mansehra	Taj Muhammad Shah S/o Haji Nawab Shah	24.6.03	1433	3500	4750	57,000
215	GBS Mansehra	Talawat Shah S/o Taj Muihammad Shah	24.6.03	1302	3500	4750	57,000
216	GBS Mansehra	Muhammad Zahoor S/o Haji Abdul Qayyum	24.6.03	1577	3500	4750	57,000
217	GBS Mansehra	Abdullah Faisal S/o Muhammad Imran Faisal	31.3.14	550	3500	4750	57,000
218	GBS Mansehra	Adnan S/o Fazil Khuda	24.2.05	1302	3500	4750	57,000

219	GBS Mansehra	Fazil-e-Khuda S/o Qasim Gul	24.2.05	1302	3500	4750	57,000
220	GBS Mansehra	Muhammad Khurshid S/o Muhammad Iqbal	6.4.10	807	3500	4750	57,000
221	GBS Mansehra	Farman Allahi Qureshi S/o Muhammad Ayoub	23.8.04	1720	3500	4750	57,000
222	GBS Mansehra	Zahoor Khan S/o Haji Abdul Qayyoom	23.8.04	1302	3500	4750	57,000
223	GBS Mansehra	Msmtt: Bibi Balqees W/o Farman Allahi Qureshi	23.8.04	1720	3500	4750	57,000
224	GBS Mansehra	Mohabat Shah S/o Abdur Rahim	23.8.04	1302	3500	4750	57,000
225	GBS Mansehra	Mohabat Shah S/o Abdur Rahim	14.2.06	1183	3500	4750	57,000
226	GBS Mansehra	Rafiq S/o Ghulam Hussain	27.2.07	1183	3500	4750	57,000
227	GBS Mansehra	Office Terminal Inspector TMA		0		0	-
228	GBS Mansehra	Muhammad Bashir S/o Gul Hussan	28.4.09	888	3500	4750	57,000
229	GBS Mansehra	Muhammad Farooq S/o Abdul Ghafoor	10.6.06	1183	3500	4750	57,000
230	GBS Mansehra	Khula Malik D/o Mailk Imtiaz	18.3.09	1242	3500	4750	57,000
231	GBS Mansehra	Ahmad Nawaz S/o Haji Muhammad Ahmad	23.8.04	1433	3500	4750	57,000
232	GBS Mansehra	Ateshamullah S/o Ahmad Nawaz	23.8.04	1433	3500	4750	57,000
233	GBS Mansehra	Syed Sultan Saeed S/o Noshewan	24.6.03	1433	3500	4750	57,000
234	GBS Mansehra	Sheikh Mashood Allahi S/o Sheikh Fazal Allahi	24.6.03	1433	3500	4750	57,000
235	GBS Mansehra	Taj Shah S/o Nawab Shah	24.6.03	1302	3500	4750	57,000

236	GBS Mansehra	Bilal Ahmad S/o Muhammad Sadiq	24.6.03	500	3500	4750	57,000
237	GBS Mansehra	Asim S/o Haji Muhammad Nawaz	23.9.04	1302	3500	4750	57,000
238	GBS Mansehra	Sultan S/o Ghulam Muhammad	10.6.06	1433	3500	4750	57,000
239	GBS Mansehra	Qasim Khan S/o Fazal ur Rehman	9.2.04	1433	3500	4750	57,000
240	GBS Mansehra	Shahzad S/o Fazal-e-Khuda	24.2.05	1302	3500	4750	57,000
241	GBS Mansehra	Muhammad Shafiq S/o Muhammad Haroon		1183		4750	57,000
242	GBS Mansehra	Zia u Din S/o Farman Allahi Qureshi	23.8.04	1433	3500	4750	57,000
243	GBS Mansehra	Misbah u Din S/o Farman Allahi Qureshi	10.6.06	1419	3500	4750	57,000
244	GBS Mansehra	Zaheer u Din S/o Farman Allhi Qureshi	27.8.04	1577	3500	4750	57,000
245	GBS Mansehra	Muhammad Azhar S/o Mehabat Shah	23.8.04	1302	3500	4750	57,000
246	GBS Mansehra	Muhammad Azhar S/o Mehabat Shah	14.2.06	1183	3500	4750	57,000
247	GBS Mansehra	Muhammad Idress S/o Miskeen	27.2.07	1075	3500	4750	57,000
248	GBS Mansehra	Babo Khan S/o Qasim Khan	28.2.05	1302	3500	4750	57,000
249	GBS Mansehra	Muhammad Saleem S/o Abdul Ghafoor	24.2.2005	1302	3500	4750	57,000
250	GBS Mansehra	Muhammad Firssh S/o Gujjar Khan	10.6.2006	1433	3500	4750	57,000
251	GBS Mansehra	Aftab Ahmad S/o Mushtaq Ahmad Khan	18.3.09	1367	3500	4750	57,000
252	GBS Mansehra	Syed Abid Hussain Shah S/o Syed Abdur Rehman Shah	23.8.2004	1302	3500	4750	57,000
253	GBS Mansehra	Syed Muhammad Ali	23.8.2004	1302	3500	4750	57,000

		Shah S/o Syed Abdur Rehman Shah					
254	GBS Mansehra	Syed Ijlal Shah S/o Syed Shabir Hussain Shah	23.8.2004	1302	3500	4750	57,000
255	GBS Mansehra	Shahbana Riaz W/o Muhammad Riaz	23.8.2004	1302	3500	4750	57,000
256	GBS Mansehra	Mehmood S/o Nazeer	23.8.2004	1302	3500	4750	57,000
257	GBS Mansehra	Muhammad Shrif S/o Muhammad Idrees	23.8.2004	1302	3500	4750	57,000
258	GBS Mansehra	Police Chokee		0		0	-
259	GBS Mansehra	Police Chokee		0		0	-
260	GBS Mansehra	Ali Mardan S/o Muhammad Yaqoob	9.12.04	1302	3500	4750	57,000
261	GBS Mansehra	Muhammad Anwar S/o Muhammad Yaqoob	9.12.04	1302	3500	4750	57,000
262	GBS Mansehra	Babar Ali Shah S/o Mumtaz Ali Shah	23.8.2004	1302	3500	4750	57,000
263	GBS Mansehra	Syed Tanveer Hussain Shah S/o Syed Abdur Rehman Shah	23.8.2004	1302	3500	4750	57,000
264	GBS Mansehra	Dr. Shabir Hussain Shah S/o Syed Abdur Rehman Shah	23.8.2004	1302	3500	4750	57,000
265	GBS Mansehra	Abdul Jabbar S/o Sarfraz	23.8.2004	1302	3500	4750	57,000
266	GBS Mansehra	Riaz S/o Muhammad Idress	23.8.2004	1302	3500	4750	57,000
267	GBS Mansehra	Nazeer Ahmad S/o Muhammad Idress	23.8.2004	1302	3500	4750	57,000
268	GBS Mansehra	Gul Khan S/o Usman	16.6.11	733	3500	4750	57,000
269	GBS Mansehra	Police Chokee		0		0	-
270	GBS Mansehra	Ali Farman S/o Malik Aman	9.12.04	1302	3500	4750	57,000

271	GBS Mansehra	Muhammad Sarver S/o Yaqoob	9.12.04	1302	3500	4750	57,000
272	GBS Mansehra	Ghulam Raza S/o Allam Din	8.5.12	666	3000	3750	45,000
273	GBS Mansehra	Muhammad Saleem S/o Khanizman	8.5.12	666	3000	3750	45,000
274	GBS Mansehra	Syed Murad Ali Shah S/o Syed Aurnagzeb Shah	11.11.13	666	3000	3750	45,000
275	GBS Mansehra	Jawad Ahmad S/o Ghulam Sarver	11.11.13	666	3000	3750	45,000
276	GBS Mansehra	Atif Khurshid S/o Mian Khurshid Anwar	11.11.13	605	3000	3750	45,000
277	GBS Mansehra	Shamdar Khan S/o Khanizman	19.2.13	605	3000	3750	45,000
278	GBS Mansehra	Farman Ali S/o Shahzman	3.7.12	666	3000	3750	45,000
279	GBS Mansehra	Muhammad Zahoor S/o Khanizman	6.4.10	807	3000	3750	45,000
280	GBS Mansehra	Khanizman S/o Sherzman	6.4.10	807	3000	3750	45,000
281	GBS Mansehra	Shamdar Khan S/o Khanizman	24.2.2005	1290	3000	3750	45,000
282	GBS Mansehra	Shamdar Khan S/o Khanizman	24.2.2005	1290	3000	3750	45,000
283	GBS Mansehra	Sardar Shah Khan S/o Alam Din	8.5.12	666	3000	3750	45,000
284	GBS Mansehra	Muhammad Ayoub S/o Alam Din	8.5.12	666	3000	3750	45,000
285	GBS Mansehra	Muhammad Irfan S/o Muhammad Irshad	8.5.12	666	3000	3750	45,000
286	GBS Mansehra	Arif Hussain S/o Aurangzeb	20.6.12	733	3000	3750	45,000
287	GBS Mansehra	Shahid Mehmood S/o Muhammad Sultan	11.11.13	605	3000	3750	45,000
288	GBS Mansehra	Farman Ali S/o Shahzman	19.2.13	605	3000	3750	45,000
289	GBS Mansehra	Shamdar Khan S/o Khanizman	13.7.12	666	3000	3750	45,000
290	GBS	Liquat Ali S/o	6.4.10	807	3000	3750	

	Mansehra	Abdur Rehman					45,000
291	GBS Mansehra	Delawar Khan S/o Khanizman	6.4.10	807	3000	3750	45,000
292	GBS Mansehra	Shamdar Khan S/o Khanizman	24.2.2005	1290	3000	3750	45,000
293	GBS Mansehra	Shamdar Khan S/o Khanizman	24.2.2005	1290	3000	3750	45,000
294	GBS Mansehra	Muhammad Shafique S/o Yar Muhammad Khan	24.2.2005	2363	5000	6750	81,000
295	GBS Mansehra	Abdul Qayyum S/o Muhammad Yaqoob	15.9.2005	2148	5000	6750	81,000
296	GBS Mansehra	Bilal Jadoon S/o Ghulam Mustafah Khan Jadoon	15.9.2005	2148	5000	6750	81,000
297	GBS Mansehra	Perviz Kala Khan S/o Goher Aman	15.9.2005	2600	5000	6750	81,000
298	GBS Mansehra	Irshad Ahmad S/o Hamayon	15.9.2005	2363	5000	6750	81,000
299	GBS Mansehra	Muhammad Rafique S/o Muhammad Alam	24.2.2005	2600	5000	6750	81,000
300	GBS Mansehra	Shamous ur Rehman S/o Faiz Talab	24.2.2005	2363	5000	6750	81,000
301	GBS Mansehra	Muhamma Munsif S/o Muhammad Yaqoob	15.9.2005	2834	5000	6750	81,000
302	GBS Mansehra	Mohsin Shahzad S/o Muhammad Munsif	24.2.2005	2363	5000	6750	81,000
303	GBS Mansehra	Ahsanullah S/o Abdullah	24.2.2005	1000	7000	10000	120,000
304	GBS Mansehra	Badeu Zman S/o Muhammad Suleman	24.2.2005	1000	7000	10000	120,000
305	GBS Mansehra	Tahir Zman S/o Ameer Zman	24.2.2005	1000	7000	10000	120,000
306	GBS Mansehra	Muhammad Shoukat S/o Ali Bahadar	24.2.2005	1000	7000	10000	120,000
307	GBS Mansehra	Muhammad Uzair S/o Muhammad Ilyas	24.2.2005	1000	7000	10000	120,000

308	GBS Mansehra	Faheem S/o Abdul Sattar	24.2.2005	1000	7000	10000	120,000
309	GBS Mansehra	Faisal S/o Abdul Sattar	24.2.2005	1000	7000	10000	120,000
310	GBS Mansehra	Muhammad Bashir S/o Khan Wali	15.9.2005	1000	7000	10000	120,000
311	GBS Mansehra	Muhammad Arshad S/o Muhammad Yaqoob	15.9.2005	1000	7000	10000	120,000
312	GBS Mansehra	Mubashir Ahmad S/o Abdul Hamid	4.4.2005	2334	5000	6750	81,000
313	GBS Mansehra	Shelah Mubashir W/o Mubashir Ahmad	4.4.2005	2334	5000	6750	81,000
314	GBS Mansehra	Muhammad Faisal S/o Muhammad Saddique	4.4.2005	2600	5000	6750	81,000
315	GBS Mansehra	Khalil ur Rehman S/o Muhammad Ayoub	4.4.2005	2600	5000	6750	81,000
316	GBS Mansehra	Faqeer Zada S/o Amir Zada	4.4.2005	2363	5000	6750	81,000
317	GBS Mansehra	Muhammad Yousaf S/o Jamal Din	31.3.2005	1000	7000	10000	120,000
318	GBS Mansehra	Mubashir Ahmad S/o Abdul Hamid	31.3.2005	1000	7000	10000	120,000
319	GBS Mansehra	Farstan Khan S/o Sultan Khan	31.3.2005	1000	7000	10000	120,000
320	GBS Mansehra	Murad Ali S/o Haji Muzafar	31.3.2005	1000	7000	10000	120,000
321	GBS Mansehra	Nazeer Ahmad Saqi S/o Fazal Din	31.3.2005	1000	7000	10000	120,000
322	GBS Mansehra	Sakeena Jan W/o Muhammad Saddique	7.5.2005	1577	5500	7750	93,000
323	GBS Mansehra	Muhammad Rafique S/o Ghulam Fareed	7.5.2005	1577	5500	7750	93,000
324	GBS Mansehra	Abdul Ghafoor S/o Hazarat Meer	7.5.2005	1577	5500	7750	93,000
325	GBS Mansehra	Muhammad Ismahel S/o Kala khan	7.5.2005	1433	5500	7750	93,000

326	GBS Mansehra	Shafaqat Hussian S/o Sadiq Khan	7.5.2005	1433	5500	7750	93,000
327	GBS Mansehra	Nazeer Khan S/o Badree Zman	7.5.2005	1561	5500	7750	93,000
328	Batt Pull	Inam ul Qayyum Khan S/o Abdul Qayyum Khan	22.2.2003	3431		0	-
329	GBS Mansehra	Muhammad Ayoub S/o Muhammad Yousaf	28.9.95	1113	4000	5250	63,000
330	GBS Mansehra	Zubair S/o Muhammad Yousaf	28.9.95	1113	4000	5250	63,000
331	GBS Mansehra	Ibrar Ahmad S/o Muhammad Yousaf	28.9.95	1225	4000	5250	63,000
332	GBS Mansehra	Babo Muhammad Yousaf S/o Baraktullah	28.9.95	1225	4000	5250	63,000
333	GBS Mansehra	Fozoon Begum W/o Babo Muhammad Yousaf	28.9.95	1225	4000	5250	63,000
334	GBS Mansehra	Abdur Rashid S/o Abdul Ghani	28.9.95	923	4000	5250	63,000
335	GBS Mansehra	Jamil ur Rehman S/o Abdul Rehman	28.9.95	835	4000	5250	63,000
336	GBS Mansehra	Lahal Baha Bibi W/o Bakhat ulla Jan	28.9.95	1010	4000	5250	63,000
337	GBS Mansehra	Abdullah Jan S/o Bakhatullah Jan	28.9.95	997	4000	5250	63,000
338	GBS Mansehra	Bakhatullah Jan S/o Qabal Jan	28.9.95	997	4000	5250	63,000
339	GBS Mansehra	Ayaz Ahmad S/o Aourangeb	28.9.95	763	4000	5250	63,000
340	GBS Mansehra	Jehangeer Khan S/o Muslim Khan	28.9.95	839	4000	5250	63,000
341	GBS Mansehra	Guldad S/o Rozamin	28.9.95	923	4000	5250	63,000
342	GBS Mansehra	Subhan S/o Muslim Khan	28.9.95	839	4000	5250	63,000
343	GBS Mansehra	Tariq Hussain S/o Aourangzeb	28.9.95	1007	4000	5250	63,000
344	GBS	Wasim S/o Aziz	28.9.95	1225	4000	5250	

	Mansehra	ur Rehman					63,000
345	GBS Mansehra	Wasim S/o Aziz ur Rehman	28.9.95	839	4000	5250	63,000
346	GBS Mansehra	Muhammad Zakir S/o Jamsheed	28.9.95	1016	4000	5250	63,000
347	GBS Mansehra	Muhammad Zakir S/o Jamsheed	28.9.95	1225	4000	5250	63,000
348	GBS Mansehra	Gul Muhammad S/o Ameer Khan	28.9.95	832	4000	5250	63,000
349	GBS Mansehra	Fakhar u Zman S/o Amir Khan	28.9.95	832	4000	5250	63,000
350	GBS Mansehra	Abdul Ghafoor S/o Hazarat Meer	28.9.95	1102	4000	5250	63,000
351	GBS Mansehra	Umair S/o Fida Muhammad	28.9.95	763	13300	19000	228,000
352	GBS Mansehra	Yasir S/o Fida Muhammad	28.9.95	763	13300	19000	228,000
353	GBS Mansehra	Yasir S/o Fida Muhammad	8.2.99	698	13300	19000	228,000
354	GBS Mansehra	Behram Gul S/o Kashmalyee	11.7.98	840	4200	6000	72,000
355	GBS Mansehra	Fahad Lodhi S/o Saeed Lodhi	31.8.98	763	4200	6000	72,000
356	GBS Mansehra	Muhammad Khalid S/o Abdur Rehman	31.8.98	763	4200	6000	72,000
357	GBS Mansehra	Ahmad S/o Nazeer Khan	1.2.99	635	4200	6000	72,000
358	GBS Mansehra	Muhammad Ejaz Ahmad S/o Muhammad Idress	1.2.99	635	4200	6000	72,000
359	GBS Mansehra	Muhammad Munsif S/o Muhammad Yaqoob	1.2.99	698	4200	6000	72,000
360	GBS Mansehra	Muhammad Asif S/o Muhammad Munsif	1.2.99	757	4200	6000	72,000
361	GBS Mansehra	Tariq Mehmood S/o Muhammad Sadiq	31.3.99	635	4200	6000	72,000
362	GBS Mansehra	Muhammad Javid S/o Aziz ur Rehman	24.5.99	698	4200	6000	72,000
363	GBS Mansehra	Nasir Ahmad S/o Aziz ur Rehman	24.5.99	698	4200	6000	72,000

364	GBS Mansehra	Jehanzeb S/o Sultan Khan	29.1.99	688	4200	6000	72,000
365	GBS Mansehra	Wasim Ahmad S/o Muhammad Iqbal	30.9.99	763	4200	6000	72,000
366	GBS Mansehra	Totee Gul S/o Kashmalee	25.1.2000	759	4200	6000	72,000
367	GBS Mansehra	Muhammad Sleem S/o Abdul Ghafoor	17.11.99	699	4200	6000	72,000
368	GBS Mansehra	Amjid Ali Shah S/o Aourangzeb Shah	21.11.02	699	4200	6000	72,000
369	GBS Mansehra	Asif Ali Shah S/o Aourangzeb Shah	12.12.02	699	4200	6000	72,000
370	GBS Mansehra	Mushtaq Ahmad S/o Malvi Ghulam Nabbi	12.12.02	635	4200	6000	72,000
371	GBS Mansehra	Syed Murad Ali Shah S/o Syed Aurnagzeb Shah	12.12.02	699	4200	6000	72,000
372	GBS Mansehra	Ahmad Shar S/o Hjab Khan	21.11.02	635	4200	6000	72,000
373	GBS Mansehra	Muhammad Attig S/o Muhammad Rafique	12.12.02	635	4200	6000	72,000
374	GBS Mansehra	Zafran S/o Muhammad Yaqoob	12.12.02	699	4200	6000	72,000
375	GBS Mansehra	Muhammad Asif S/o Muhammad Shafi	21.11.02	699	4200	6000	72,000
376	GBS Mansehra	Muhammad Asif S/o Muhammad Farooq	21.11.02	699	4200	6000	72,000
377	GBS Mansehra	Alam Sher S/o Hajab	21.11.02	635	4200	6000	72,000
378	GBS Mansehra	Usama S/o Muhammad Munsif	28.6.04	783	5500	7500	90,000
379	GBS Mansehra	Munir Ahmad S/o Hakam Khan	28.6.04	862	5000	6500	78,000
380	GBS Mansehra	Shahzad Ahmad S/o Chan Babo	28.6.04	783	5000	6500	78,000
381	GBS Mansehra	Javid Iqbal S/o Ali Muhammad	28.6.04	1261	5000	6500	78,000
382	GBS Mansehra	Sahad Habib S/o Ghulam Habib	28.6.04	862	5000	6500	78,000

383	GBS Mansehra	Sahad Habib S/o Ghulam Habib	28.6.04	783	5000	6500	78,000
384	GBS Mansehra	Muhammad Nadim S/o Abdur Rahoof	28.6.04	860	5000	6500	78,000
385	GBS Mansehra	Khalid Hussain S/o Faiz Alam	28.6.04	853	5000	6500	78,000
386	GBS Mansehra	Saddique Rehman S/o Ghulam Samdani	28.6.04	949	5000	6500	78,000
387	GBS Mansehra	Muhammad Saddique S/o Goher Aman	28.6.04	783	5000	6500	78,000
388	GBS Mansehra	Muhammad Munsif S/o Muhammad Yaqoob	28.6.04	939	5000	6500	78,000
389	GBS Mansehra	Sheraz Ahmad S/o Muhammad Dahood	27.2.07	783	5000	6500	78,000
390	GBS Mansehra	Fehzan Zareen S/o Muhammad Zareen	4.2.05	860	5000	6500	78,000
391	GBS Mansehra	Msmtt: Taybah Zareen D/o Muhammad Zareen	4.2.05	860	5000	6500	78,000
392	GBS Mansehra	Khurran Shahzad S/o Chan Babo	6500 30.11.07	646		5000	60,000
393	GBS Mansehra	Muhammad Younis S/o Muhammad Yousif	30.11.6500	646		5000	60,000
394	GBS Mansehra	Farat Saddique D/o Muhammad Saddique	4.2.05	860	5000	6500	78,000
395	GBS Mansehra	Danial Ahmad Khan S/o Nissar Ahmad Khan	23.8.04	783	5000	6500	78,000
396	GBS Mansehra	Attiq ur Rehman S/o Ghulam Samdani	23.8.04	949	5000	6500	78,000
397	GBS Mansehra	Amir Shahzad S/o Muhammad Saddique	29.7.06	711	5000	6500	78,000
398	GBS Mansehra	Rahim Din Khan S/o Saleh Khan	28.6.04	862	5000	6500	78,000
399	GBS Mansehra	Muhammad Iqbal Qureshi S/o Faiz Rasool	28.6.04	946	5000	6500	78,000

400	GBS Mansehra	Hamayon S/o Taous Khan	28.6.04	862	5000	6500	78,000
401	GBS Mansehra	Khaile S/o Essa Jan	28.6.04	862	5000	6500	78,000
402	GBS Mansehra	Essa Jan S/o Hazarat Khan	28.6.04	862	5000	6500	78,000
403	GBS Mansehra	Zaheer u Din S/o Farman Allhi Qureshi	28.6.04	946	5000	6500	78,000
404	GBS Mansehra	Muhammad Javid S/o Haji Iqbal	28.6.04	862	5000	6500	78,000
405	GBS Mansehra	Muhammad Sajid S/o Aziz ur Rehman	28.6.04	862	5000	6500	78,000
406	GBS Mansehra	Mir Qalam S/o Roshan Khan	28.6.04	946	5000	6500	78,000
407	GBS Mansehra	Aziz ur Rehman S/o Jumah Khan	28.6.04	862	5000	6500	78,000
408	GBS Mansehra	Mir Sultan S/o Khanizman	28.6.04	862	5000	6500	78,000
409	GBS Mansehra	Nassar Ahmad Khan S/o Abdullah	23.8.04	862	5000	6500	78,000
410	GBS Mansehra	Muhammad Umer S/o Taous Khan	14.11.06	711	5000	6500	78,000
411	GBS Mansehra	Muhammad Shrif S/o Muhammad Fareed	28.6.04	862	5000	6500	78,000
412	GBS Mansehra	Hanif Khan S/o Faqeer Muhammad	28.6.04	862	5000	6500	78,000
413	GBS Mansehra	Zaheer u Din S/o Farman Allhi Qureshi	23.8.04	949	5000	6500	78,000
414	GBS Mansehra	Hamayon S/o Muhammad Alam	23.8.04	862	5000	6500	78,000
415	GBS Mansehra	Muhammad Waqar S/o Aziz ur Rehman	28.6.04	949	5000	6500	78,000
416	GBS Mansehra	Muhammad Waqar S/o Aziz ur Rehman	28.6.04	862	5000	6500	78,000
417	GBS Mansehra	Aziz ur Rehman S/o Jumah Khan	28.6.04	862	5000	6500	78,000
418	GBS Mansehra	Muhammad Younis S/o Duryaman	28.6.04	1252	5000	6500	78,000

419	GBS Mansehra	Ahsan S/o Abdullah	28.6.04	862	5000	6500	78,000
420	GBS Mansehra	Muhammad Asif S/o Muhammad Munsif	28.6.04	949	5000	6500	78,000
421	GBS Mansehra	Muhammad Munsif S/o Muhammad Yaqoob	28.6.04	1044	5000	6500	78,000
422	GBS Mansehra	Muhammad Fareed S/o Gulab	28.6.04	862	5000	6500	78,000
423	GBS Mansehra	Muhammad Imtiaz S/o Abdur Rehman	28.6.04	946	5000	6500	78,000
424	GBS Mansehra	Haji Noor Islam S/o Molvi Muhammad Yahyah	28.6.04	945	5000	6500	78,000
425	GBS Mansehra	Muhammad Munir Qureshi S/o Fareed Qureshi	28.6.04	949	5000	6500	78,000
426	GBS Mansehra	Amir Khan S/o Muhammad Fareed Khan	28.6.04	949	5000	6500	78,000
427	GBS Mansehra	Muhammad Ali S/o Taj Muhammad	28.6.04	862	5000	6500	78,000
428	GBS Mansehra	Muhammad Naeem S/o Gul Namir Khan	28.6.04	949	5000	6500	78,000
429	GBS Mansehra	Fehzan S/o Jan Muhammad	28.6.04	862	5000	6500	78,000
430	GBS Mansehra	Abdul Islam S/o Muhammad Ilyas	28.6.04	949	5000	6500	78,000
431	GBS Mansehra	Muhammad Munsif S/o Muhammad Yaqoob	28.6.04	1044	5000	6500	78,000
432	GBS Mansehra	Sherbaz S/o Malik Aman	28.6.04	862	5000	6500	78,000
433	GBS Mansehra	Munir Ahmad S/o Hakam Khan	28.6.04	949	5000	6500	78,000
434	GBS Mansehra	Shabir Ahmad S/o Muhammad Ayoub	28.6.04	949	5000	6500	78,000
435	GBS Mansehra	Shabir Ahmad S/o Muhammad Ayoub	28.6.04	949	5000	6500	78,000

436	GBS Mansehra	Amir Khan S/o Muhammad Fareed Khan	28.6.04	949	5000	6500	78,000
437	GBS Mansehra	Muhammad Tariq S/o Muhammad Anwar	28.6.04	949	5000	0	-
438	GBS Mansehra	Muhammad Saeed S/o Muhammad Irfan	23.8.2004	0	0	0	-
439	GBS Mansehra	Muhammad Sajid S/o Muhammad Yousif	23.8.2005	0	0	0	-
440	GBS Mansehra	Taj Muhammad S/o Abdur Rehman	23.8.04	484	0	0	-
441	GBS Mansehra	Muhamma Ali S/o Taj Muhammad	23.8.04	484	0	0	-
442	GBS Mansehra	Muhammad Arif S/o Wali Muhammad	24.2.05	578	5000	6500	78,000
443	GBS Mansehra	Ghulam Fareed S/o Ghulam Hussain	24.2.05	2516	5000	6500	78,000
444	GBS Mansehra	Razwana D/o Ali Ashgar	2.12.04	500	5000	6500	78,000
445	GBS Mansehra	Munsif Khan S/o Muhammad Yousaf	2.12.04	500	5000	6500	78,000
446	GBS Mansehra	Muhammad Jan S/o Feroz Khan	31.3.05	500		0	-
447	GBS Mansehra	Banaris S/o Muhammad Ishaq	31.3.05	500		0	-
448	GBS Mansehra	Babar S/o Muhammad Ishaq	31.3.05	500		0	-
449	GBS Mansehra	Muhammad Shafiq S/o Yar Muhammad	7.5.05	500		0	-
450	GBS Mansehra	Amir Sohail S/o Asar Khan	7.5.05	587		0	-
451	GBS Mansehra	Murad Ali S/o Haji Muzafar	7.5.05	587		0	-
452	GBS Mansehra	Waris Khan S/o Suleman	7.5.05	587	6500	9000	108,000
453	GBS Mansehra	Jamil Ahmad Hassi S/o Abdur Rahooof	7.5.05	646	6500	9000	108,000

454	GBS Mansehra	Muhammad Gulab S/o Ajab Khan	9.6.2008	0	0	0	-
455	Main Bazar	Hakim Abdul Hamid & Sons	20.6.06	3768	6500	9000	108,000
456	Main Bazar	Malik Javid S/o Muhammad Irfan	22.1.07	3768	4000	5500	66,000
457	Main Bazar	Muhammad Naseem S/o Muhammad Younis	9.6.08	4521		0	-
458	Main Bazar	Muhammad Sleem S/o Muhammad Fareed	4	4970		0	-
459	Main Bazar	Msmmt: Noreen Awan W/o Muhammad Sajjad Awan	5	4560		0	-
460	Main Bazar	Muhammad Sajid S/o Muhammad Suleman	6	3768		0	-
461	Main Bazar	Muhammad Perviaz S/o Abdul Latif	7	3768		0	-
462	Kattra Committee	Muhammad Shafiq S/o Abdul Ghafar	16.3.1976	2393	6500	9000	108,000
463	Kattra Committee	Muhammad Perviaz S/o Noor Hussan	16.3.1976	2176	6500	9000	108,000
464	Kattra Committee	Bashir Ahmad S/o Muhammad Yaqoob	16.3.1976	2176	6500	9000	108,000
465	Kattra Committee	Abdur Rahoof S/o Muhammad Yaqoob	16.3.1976	2176	6500	9000	108,000
466	Kattra Committee	Haji Abdul Qayyum S/o Khanizman	16.3.1976	2551	6500	9000	108,000
467	Kattra Committee	Muhammad Nawaz S/o Abdul Qayyum	16.3.1976	2551	6500	9000	108,000
468	Kattra Committee	Muhammad Kalid S/o Hakim Abdul Khaliq	16.3.1976	2381	6500	9000	108,000
469	Kattra Committee	Hamad Awan S/o Haji Gul Hassan	16.3.1976	2374	6500	9000	108,000

470	Kattra Committee	Muhammad Amjid S/o Haji Gul Hassan	27.10.2011	1331	6500	9000	108,000
471	Kattra Committee	Haji Janesar S/o Akram Khan	16.3.1976	2576	6500	9000	108,000
472	Kattra Committee	Haji Muhammad Ilyas S/o Meer Alam	16.3.1976	2576	6500	9000	108,000
473	Kattra Committee	Saeed imtiaz S/o Kala Khan	16.3.1976	3020	6500	9000	108,000
474	Kattra Committee	Muhammad Yousaf S/o Abdul Jabbar	16.3.1976	2692	6500	9000	108,000
475	Kattra Committee	Haji Muhammad Nassar S/o Wali Dad	16.3.1976	2692	6500	9000	108,000
476	Kattra Committee	Assad Hussain S/o Muhammad Hussain	16.3.1976	2692	6500	9000	108,000
477	Kattra Committee	Zafar Aziz S/o Abdul Latif	16.3.1976	2631	6500	9000	108,000
478	Kattra Committee	Muhammad Perviaz S/o Ajab Khan		1710	6500	9000	108,000
479	Kattra Committee	Malik Zahid Khalid S/o Haji Muhammad Khalid	1975	19965	50000	70000	840,000
480	Kattra Committee	Tanveer Malik S/o Malik Ilyas	16.3.1976	4825	18000	25,000	300,000
481	Woman Plaza	Muhammad Sajid S/o Muhammad Ashraf	7.1983	2393	13000	17500	210,000
482	Woman Plaza	Zahid Abdullah & Danyal S/o M Akamal	7.1983	2632	13000	17500	210,000
483	Woman Plaza	Fasol Saeed S/o Ferooz	7.1983	2392	13000	17500	210,000
484	Woman Plaza	Dr Nadeem Qaser S/o Feroz U Din	7.1983	2392	13000	17500	210,000
485	Woman Plaza	Amjid Iqbal Khan S/o Jamshid Khan	7.1983	2392	13000	17500	210,000
486	Woman Plaza	Muhammad Bashir S/o Din Muhammad	7.1983	2392	13000	17500	210,000
487	Woman Plaza	Shabir Ahmad S/o Fazal ur Rehman	7.1983	2895	13000	17500	210,000

488	Woman Plaza	Ejaz S/o Goher r Rehman	7.1983	2548	13000	17500	210,000
489	Woman Plaza	Msmtt: Robina Riaz W/o Riaz Muhammad	7.1983	3485	13000	17500	210,000
490	Woman Plaza	Muhammad Bashir S/o Khushal Khan	7.1983	2392	13000	17500	210,000
491	Woman Plaza	Dr. Aqeel Ur Rehman S/o Faza ur Rehman	7.1983	2620	13000	17500	210,000
492	Woman Plaza	Sheryar Hanif & Walid Hanif Sons of Shahzada Hanif Khan	7.1983	1980	13000	17500	210,000
493	Woman Plaza	Muhammad Ayaz S/o Muhammad Ayoub	7.1983	888	5000	6500	78,000
494	Woman Plaza	Muhammad Shahid S/o Altaf Hussain	7.1983	879	5000	6500	78,000
495	Woman Plaza	Ibrar Ahmed S/o Abdul Ghafar	29.7.2006	807	5000	6500	78,000
496	Woman Plaza	Azam Khan S/o Jalal Khan	13.4.2004	807	5000	6500	78,000
497	Woman Plaza	Temour Khan S/o Azeem Khan	13.4.2004	807	5000	6500	78,000
498	Woman Plaza	Shoukar Ali D/o Ali Zman	7.1983	807	5000	6500	78,000
499	Woman Plaza	Shoukat Ali S/o ali Zman	7.1983	807	5000	6500	78,000
500	Woman Plaza	Malik Aourangzeb S/o Muhammad Irfan	13.4.2004	807	5000	6500	78,000
501	Woman Plaza	Ayaz Babar S/o Sadiq Khan	13.4.2004	807	5000	6500	78,000
502	Woman Plaza	Muhammad Tariiq S/o Sadiq Khan	13.4.2004	807	5000	6500	78,000
503	Woman Plaza	Muhammad Rashid S/o Ghulam Sarver	13.4.2004	887	5000	6500	78,000
504	Woman Plaza	Muhammad Azam S/o Muhammad Aslam	13.4.2004	977	5000	6500	78,000
505	Woman Plaza	Muhammad Ayaz S/o Muhammad	8.5.12	666	1000	1250	15,000

		Ayoub					
506	Woman Plaza	Wajid Ali S/o Nissar Ahmed	15.5.12	666	1000	1250	15,000
507	Woman Plaza	Awais S/o M Riaz	15.5.12	666	1000	1250	15,000
508	Woman Plaza	Sajid Awan S/o Nessar Ahemd	15.5.12	733	1000	1250	15,000
509	Woman Plaza	Jamil Ur Rehman S/o Fazal Ur Rehman	8.5.12	666	1000	1250	15,000
510	Woman Plaza	Aqeel ur Rehman S/o Fazal ur Rehman	8.5.12	666	1000	1250	15,000
511	Woman Plaza	Kashif Mehmood S/o Khalid Mehmood	8.5.12	666	1000	1250	15,000
512	Woman Plaza	Shazia Bibi W/o Aqeel ur Rehman	8.5.12	666	1000	1250	15,000
513	Woman Plaza	Iftexhar Ahmad S/o Mukhtiar Ahmad	15.5.12	666	1000	1250	15,000
514	Woman Plaza	Fiaz Ahmad S/o Mukhtiear Ahmad	15.5.12	666	1000	1250	15,000
515	Woman Plaza	Asim Qayyum S/o Abdul Qayyum	8.5.12	666	1000	1250	15,000
516	Woman Plaza	Muhammad Azam S/o Muhammad Aslam	8.5.12	666	1000	1250	15,000
517	Cabin Ghari Road	Malik Aman S/o Hayatullah	2.7.1983	226	2800	4000	48,000
518	Cabin Ghari Road	Muhammad Akbar S/o Habib ullah	7.1983	421	2800	4000	48,000
519	Baidrah Road	Muhammad Pervaiz S/o Aziz ur Rehman	7.1983	2099	5000	6500	78,000
520	Baidrah Road	Saqib Mustafah S/o Ghulam Mustafah Khan	7.1983	2224	5000	6500	78,000
521	Baidrah Road	Muhammad Nawaz S/o Ali Akbar (Late)	7.1983	1916	5000Per cabin	6500	78,000
522	Baidrah Road	Muhammad Shahzad S/o Ali	7.1983	2863	5000Per cabin	6500	78,000

		Akbar					
523	Baidrah Road	Saqib Mustafah S/o Ghulam Mustafah Khan	7.1983	2224	5000	6500	78,000
524	Baidrah Road	Awais Ahmad S/o Nissar Ahmad	7.1983	2956	5000	6500	78,000
525	Baidrah Road	Muhammad Rafique S/o Miskeen (Late)	7.1983	1283	5000	6500	78,000
526	Baidrah Road	Gul Roz Khan S/o Meer Dad Khan	7.1983	1269	5000	6500	78,000
527	Baidrah Road	Maqbool ur Rehman S/o Abdur Rehman	7.1983	923	5000	6500	78,000
528	Baidrah Road	Muhammad Ayoub S/o Abdur Rehman	7.1983	923	5000	6500	78,000
529	Baidrah Road	Abdul Hafiz S/o Duriaman	7.1983	1062	5000	6500	78,000
530	Baidrah Road	Tanveer Khan S/o Muhammad Ayoub	7.1983	1041	5000	6500	78,000
531	Baidrah Road	Muhammad Bashir S/o Hamidullah	7.1983	1016	5000	6500	78,000
532	Baidrah Road	Taj Muhammad S/o Dost Muhammad	7.1983	923	5000	6500	78,000
533	Baidrah Road	Amrizan Bibi D/o Muhammad Alam W/o Mirafzal	7.1983	1016	5000	6500	78,000
534	Baidrah Road	Sabir Husain S/o Mola Bakhsh	7.1983	657	5000	6500	78,000
535	Baidrah Road	Wajid S/o Muhammad Azeem	7.1983	1113	5000	6500	78,000
536	Baidrah Road	Abdul Qayyum S/o Muhammad Miskeen	7.1983	1016	5000	6500	78,000
537	Baidrah Road	Jamil ur Rehman S/o Goher Aman	7.1983	2021	5000	6500	78,000
538	Baidrah Road	Mistry Maqbool ur Rehman	7.1983	878	5000	6500	78,000
539	Kashmir Plaza	Adnan Nazeer S/o Muhammad Nazeer Khan	14.2.06	2600	4000	5250	63,000
540	Kashmir Plaza	Ali Asghar Awan S/o Ali	14.2.06	2600	4000	5250	63,000

		Zman Khan					
541	Kashmir Plaza	Muhammad Arif S/o Muhammad Saleem	31.3.06	2269	4000	5250	63,000
542	Kashmir Plaza	Ejaz Hussain S/o Mohazam Shah	31.3.06	2496	4000	5250	63,000
543	Kashmir Plaza	Muhammad Naeem S/o Sian Muhammad	8.5.07	1890	4000	5250	63,000
544	Kashmir Plaza	Nazeer Muhammad S/o Najab Khan	18.3.09	1419	4000	5250	63,000
545	Kashmir Plaza	Shamem Bibi W/o Muhammad Haroon	31.3.06	2079	4000	5250	63,000
546	Kashmir Plaza	Ejaz Hussain S/o Mohazam Shah	7.5.05	2079	4000	5250	63,000
547	Kashmir Plaza	Abdul Qayyum S/o Ghazi Khan	25.3.06	2079	4000	5250	63,000
548	Kashmir Plaza	Muhammad Haroon S/o Hanyatullah	25.3.06	2079	4000	5250	63,000
549	Kashmir Plaza	Syed Shamous Ejaz S/o Ejaz Shah	10.6.06	2079	4000	5250	63,000
550	Kashmir Plaza	Abdul Malik S/o Abdul Qayyum	31.3.05	2079	4000	5250	63,000
551	Kashmir Plaza	Professor Saeed Gul S/o Abdul Hakeem	31.3.05	1890	4000	5250	63,000
552	Kashmir Plaza	Raza Gul S/o Abdul Hakeem	31.3.05	1890	4000	5250	63,000
553	Kashmir Plaza	Mansoor Ahmad S/o Ghulam Nabbi	24.2.05	2079	4000	5250	63,000
554	Kashmir Plaza	Muhammad Javid S/o Muhammad Zman	24.2.05	1890	4000	5250	63,000
555	Kashmir Plaza	Muhammad Fiaz S/o Goher Aman	24.2.05	2363	4000	5250	63,000
556	Kashmir Plaza	Muhammad Riaz S/o Juma Khan	24.2.05	2576	4000	5250	63,000
557	Ghari Road	Abdur Rashid S/o Muhammad Fareed	Chungi No 7	2269	5000	7000	84,000
558	Zafar Park	Haji Sian Muhammad S/o Sadali	1.7.7983	4002	5000	6500	78,000
559	Zafar Park	Ilyas Mehmood	1.7.7983	4399	5000	6500	

		S/o Abdul Satar Khan					78,000
560	Zafar Park	Sofi Muhammad Ishaq	1.7.7983	3638	5000	6500	78,000
561	Zafar Park	Muhammad Sabir S/o Hayat Muhammad	1.7.7983	3638	5000	6500	78,000
562	Zafar Park	Khalid S/o Sad Alam	1.7.7983	3186	5000	6500	78,000
563	Zafar Park	Muhamad Waeed S/o Aziz ur Rehman	1.7.7983	2778	5000	6500	78,000
564	Zafar Park	Muhammad Waeed /o Aziz ur Rehman	1.7.7983	2778	5000	6500	78,000
565	Zafar Park	Muhammad Waeed /o Aziz ur Rehman	1.7.7983	3456	5000	6500	78,000
566	New Cons: Zafar Park	Muhammad Iqbal S/o Aziz ur Rheman	14.3.1987	1664	5000	6500	78,000
567	New Cons: Zafar Park	Muhammad Saeed S/o Sian Muhammad	30.4.1984	1831	5000	6500	78,000
568	New Cons: Zafar Park	Sian Muhammad S/o Said Ali	14.3.1987	2537	5000	6500	78,000
569	New Cons: Zafar Park	Ishtiaq S/o Bostan Khan	14.3.1987	2309	5000	6500	78,000
570	New Cons: Zafar Park	Qurban Shah S/o Syed Mir Shah	11.10.1987	1664	5000	6500	78,000
571	New Cons: Zafar Park	Mehrban S/o Noor Muhammad	11.10.1987	1664	5000	6500	78,000
572	New Cons: Zafar Park	Muhammad Ishfaq S/o Muhammad Allahi	11.10.1987	1664	5000	6500	78,000
573	New Cons: Zafar Park	Jaktar Sing S/o Kaka Sing	11.10.1987	1831	5000	6500	78,000
574	New Cons: Zafar Park	Khushal S/o Muhammad Zman	11.10.1987	1664	5000	6500	78,000
575	New Cons: Zafar Park	Toqeer Ahmad & Balil Ahamd Sons/o Abul Hamid	11.10.1987	1664	5000	6500	78,000
576	New Cons: Zafar Park	Sajid Iqbal S/o Shafah	11.10.1987	1826	5000	6500	78,000
577	New Cons: Zafar Park	Muhammad Waeed /o Aziz ur Rehman	11.10.1987	1664	5000	6500	78,000

578	New Cons: Zafar Park	Iftekhar Ahmad S/o Muhammad Akbar	11.10.1987	1826	5000	6500	78,000
579	New Cons: Zafar Park	Muhammad Ayoub S/o Yaseen Khan	11.10.1987	1664	5000	6500	78,000
580	New Cons: Zafar Park	Zahoor Ahmad S/o Muhammad Akbar	11.10.1987	1664	5000	6500	78,000
581	Main Chowk Pull	Zakrya S/o Malvi Muhammad Alam	1	458	8800	12500	150,000
582	Main Chowk Pull	Shakeel Shahzad S/o Kala Khan	2	504	8800	12500	150,000
583	Main Chowk Pull	Babo Chinzeb S/o Suleman	3	458	8800	12500	150,000
584	Main Chowk Pull	Muhammad Bashir S/o Juma Saeed	4	458	8800	12500	150,000
585	Main Chowk Pull	Muddat Khan S/o Wahadt Khan	5	458	8800	12500	150,000
586	Main Chowk Pull	Sabir S/o Mola Bakhsh	6	458	8800	12500	150,000
587	Meet Market	Haji Muhammad Sabir Hussain S/o Muhammad Hayat	1975	2285	7000	9000	108,000
588	Meet Market	Nissar Ahmad S/o Meer Ahmad	1975	3931	7000	9000	108,000
589	Meet Market	Sheikh Muhammad Iqbal S/o Ghulam Sarver	1975	3249	7000	9000	108,000
590	Meet Market	Muhammad Zaheer S/o Aziz ur Rehman C/o Muhammad Javid S/o Aziz ur Rehman	1975	3573	7000	9000	108,000
Total							61,938,000

Annex -5
Para # 1.2.3.4

Detail of non-recovery of rent from lawyers

S.No	Period		Monthly Rent	Yearly Rent	Adjusted against construction cost	Rent pending
	From	To				
1	01.07.1981	30.06.1982	100	1200	1200	0
2	01.07.1982	30.06.1983	100	1200	1200	0
3	01.07.1983	30.06.1984	100	1200	1200	0
4	01.07.1984	30.06.1985	100	1200	1200	0
5	01.07.1985	30.06.1986	100	1200	1200	0
6	01.07.1986	30.06.1987	100	1200	1200	0
7	01.07.1987	30.06.1988	100	1200	1200	0
8	01.07.1988	30.06.1989	100	1200	1200	0
9	01.07.1989	30.06.1990	100	1200	1200	0
10	01.07.1990	30.06.1991	100	1200	1200	0
11	01.07.1991	30.06.1992	100	1200	1200	0
12	01.07.1992	30.06.1993	100	1200	1200	0
13	01.07.1993	30.06.1994	100	1200	1200	0
14	01.07.1994	30.06.1995	110	1320	0	1,320
15	01.07.1995	30.06.1996	121	1452	0	1,452
16	01.07.1996	30.06.1997	133	1597	0	1,597
17	01.07.1997	30.06.1998	146	1757	0	1,757
18	01.07.1998	30.06.1999	161	1933	0	1,933
19	01.07.1999	30.06.2000	177	2126	0	2,126
20	01.07.2000	30.06.2001	195	2338	0	2,338
21	01.07.2001	30.06.2002	214	2572	0	2,572
22	01.07.2002	30.06.2003	236	2830	0	2,830
23	01.07.2003	30.06.2004	259	3112	0	3,112
24	01.07.2004	30.06.2005	285	3424	0	3,424
25	01.07.2005	30.06.2006	314	3766	0	3,766
26	01.07.2006	30.06.2007	345	4143	0	4,143
27	01.07.2007	30.06.2008	380	4557	0	4,557
28	01.07.2008	30.06.2009	418	5013	0	5,013
29	01.07.2009	30.06.2010	459	5514	0	5,514

30	01.07.2010	30.06.2011	505	6065	0	6,065
31	01.07.2011	30.06.2012	556	6672	0	6,672
32	01.07.2012	30.06.2013	612	7339	0	7,339
33	01.07.2013	30.06.2014	673	8073	0	8,073
34	01.07.2014	30.06.2015	740	8880	0	8,880
35	01.07.2015	30.06.2016	814	9768	0	9,768
36	01.07.2016	30.06.2017	895	10745	0	10,745
Total rent outstanding against 1 lawyer office						104,997
Total rent outstanding against 34 lawyer offices						3,569,891

Annex -6
Para # 1.2.3.6

Detail of rent outstanding against illegal occupants

S.No	Name of leaseholder	Area	Period		Monthly rent	Yearly rent
			From	To		
1	Auran Zeb S/O Khani Zaman		01.07.2009	30.06.2010	6,691	80,292
			01.07.2010	30.06.2011	7,360	88,321
			01.07.2011	30.06.2012	8,096	97,153
			01.07.2012	30.06.2013	8,906	106,869
			01.07.2013	30.06.2014	9,796	117,556
			01.07.2014	30.06.2015	10,776	129,311
			01.07.2015	30.06.2016	11,854	142,242
			01.07.2016	30.06.2017	13,039	156,466
2	Muhammad Hussain S/O Alam Deen		01.07.2009	30.06.2010	3,517	42,204
			01.07.2010	30.06.2011	3,869	46,424
			01.07.2011	30.06.2012	4,256	51,067
			01.07.2012	30.06.2013	4,681	56,174
			01.07.2013	30.06.2014	5,149	61,791
			01.07.2014	30.06.2015	5,664	67,970
			01.07.2015	30.06.2016	6,231	74,767
			01.07.2016	30.06.2017	6,854	82,244
3	Taimur Saleem		01.07.2009	30.06.2010	5,233	62,796
			01.07.2010	30.06.2011	5,756	69,076
			01.07.2011	30.06.2012	6,332	75,983

			01.07.2012	30.06.2013	6,965	83,581
			01.07.2013	30.06.2014	7,662	91,940
			01.07.2014	30.06.2015	8,428	101,134
			01.07.2015	30.06.2016	9,271	111,247
			01.07.2016	30.06.2017	10,198	122,372
4	Muhammad Ashraf		01.07.2009	30.06.2010	3,045	36,540
			01.07.2010	30.06.2011	3,350	40,194
			01.07.2011	30.06.2012	3,684	44,213
			01.07.2012	30.06.2013	4,053	48,635
			01.07.2013	30.06.2014	4,458	53,498
			01.07.2014	30.06.2015	4,904	58,848
			01.07.2015	30.06.2016	5,394	64,733
			01.07.2016	30.06.2017	5,934	71,206
5	Khani Zaman		01.07.2009	30.06.2010	2,273	27,276
			01.07.2010	30.06.2011	2,500	30,004
			01.07.2011	30.06.2012	2,750	33,004
			01.07.2012	30.06.2013	3,025	36,304
			01.07.2013	30.06.2014	3,328	39,935
			01.07.2014	30.06.2015	3,661	43,928
			01.07.2015	30.06.2016	4,027	48,321
			01.07.2016	30.06.2017	4,429	53,153
6	Muhammad Tariq		01.07.2009	30.06.2010	1,801	21,612
			01.07.2010	30.06.2011	1,981	23,773

			01.07.2011	30.06.2012	2,179	26,151
			01.07.2012	30.06.2013	2,397	28,766
			01.07.2013	30.06.2014	2,637	31,642
			01.07.2014	30.06.2015	2,901	34,806
			01.07.2015	30.06.2016	3,191	38,287
			01.07.2016	30.06.2017	3,510	42,116
7	Hajji suleman		01.07.2009	30.06.2010	1,373	16,476
			01.07.2010	30.06.2011	1,510	18,124
			01.07.2011	30.06.2012	1,661	19,936
			01.07.2012	30.06.2013	1,827	21,930
			01.07.2013	30.06.2014	2,010	24,123
			01.07.2014	30.06.2015	2,211	26,535
			01.07.2015	30.06.2016	2,432	29,188
			01.07.2016	30.06.2017	2,676	32,107
8	Muhammad yousaf		01.07.2009	30.06.2010	1,373	16,476
			01.07.2010	30.06.2011	1,510	18,124
			01.07.2011	30.06.2012	1,661	19,936
			01.07.2012	30.06.2013	1,827	21,930
			01.07.2013	30.06.2014	2,010	24,123
			01.07.2014	30.06.2015	2,211	26,535
			01.07.2015	30.06.2016	2,432	29,188
			01.07.2016	30.06.2017	2,676	32,107
9	Munsif Khan		01.07.2009	30.06.2010	3,088	37,056

		01.07.2010	30.06.2011	3,397	40,762
		01.07.2011	30.06.2012	3,736	44,838
		01.07.2012	30.06.2013	4,110	49,322
		01.07.2013	30.06.2014	4,521	54,254
		01.07.2014	30.06.2015	4,973	59,679
		01.07.2015	30.06.2016	5,471	65,647
		01.07.2016	30.06.2017	6,018	72,212
10	Abdul Aziz	01.07.2009	30.06.2010	3,775	45,300
		01.07.2010	30.06.2011	4,153	49,830
		01.07.2011	30.06.2012	4,568	54,813
		01.07.2012	30.06.2013	5,025	60,294
		01.07.2013	30.06.2014	5,527	66,324
		01.07.2014	30.06.2015	6,080	72,956
		01.07.2015	30.06.2016	6,688	80,252
		01.07.2016	30.06.2017	7,356	88,277
11	Muhammad Riaz	01.07.2009	30.06.2010	1,544	18,528
		01.07.2010	30.06.2011	1,698	20,381
		01.07.2011	30.06.2012	1,868	22,419
		01.07.2012	30.06.2013	2,055	24,661
		01.07.2013	30.06.2014	2,261	27,127
		01.07.2014	30.06.2015	2,487	29,840
		01.07.2015	30.06.2016	2,735	32,823
		01.07.2016	30.06.2017	3,009	36,106

12	Naseer-Ud-Deen		01.07.2009	30.06.2010	4,289	51,468
			01.07.2010	30.06.2011	4,718	56,615
			01.07.2011	30.06.2012	5,190	62,276
			01.07.2012	30.06.2013	5,709	68,504
			01.07.2013	30.06.2014	6,280	75,354
			01.07.2014	30.06.2015	6,907	82,890
			01.07.2015	30.06.2016	7,598	91,179
			01.07.2016	30.06.2017	8,358	100,297
13	Muhammad Siddique		01.07.2009	30.06.2010	4,804	57,648
			01.07.2010	30.06.2011	5,284	63,413
			01.07.2011	30.06.2012	5,813	69,754
			01.07.2012	30.06.2013	6,394	76,729
			01.07.2013	30.06.2014	7,034	84,402
			01.07.2014	30.06.2015	7,737	92,843
			01.07.2015	30.06.2016	8,511	102,127
			01.07.2016	30.06.2017	9,362	112,340
14	Raheem Jan		01.07.2009	30.06.2010	4,074	48,888
			01.07.2010	30.06.2011	4,481	53,777
			01.07.2011	30.06.2012	4,930	59,154
			01.07.2012	30.06.2013	5,422	65,070
			01.07.2013	30.06.2014	5,965	71,577
			01.07.2014	30.06.2015	6,561	78,735
			01.07.2015	30.06.2016	7,217	86,608

			01.07.2016	30.06.2017	7,939	95,269
15	Muhammad Daud		01.07.2009	30.06.2010	2,702	32,424
			01.07.2010	30.06.2011	2,972	35,666
			01.07.2011	30.06.2012	3,269	39,233
			01.07.2012	30.06.2013	3,596	43,156
			01.07.2013	30.06.2014	3,956	47,472
			01.07.2014	30.06.2015	4,352	52,219
			01.07.2015	30.06.2016	4,787	57,441
			01.07.2016	30.06.2017	5,265	63,185
16	Faqir Hussain		01.07.2009	30.06.2010	2,702	32,424
			01.07.2010	30.06.2011	2,972	35,666
			01.07.2011	30.06.2012	3,269	39,233
			01.07.2012	30.06.2013	3,596	43,156
			01.07.2013	30.06.2014	3,956	47,472
			01.07.2014	30.06.2015	4,352	52,219
			01.07.2015	30.06.2016	4,787	57,441
			01.07.2016	30.06.2017	5,265	63,185
17	Muhammad Miskeen		01.07.2009	30.06.2010	2,316	27,792
			01.07.2010	30.06.2011	2,548	30,571
			01.07.2011	30.06.2012	2,802	33,628
			01.07.2012	30.06.2013	3,083	36,991
			01.07.2013	30.06.2014	3,391	40,690
			01.07.2014	30.06.2015	3,730	44,759

			01.07.2015	30.06.2016	4,103	49,235
			01.07.2016	30.06.2017	4,513	54,159
18	Nazar Hussain		01.07.2009	30.06.2010	14,626	175,512
			01.07.2010	30.06.2011	16,089	193,063
			01.07.2011	30.06.2012	17,697	212,370
			01.07.2012	30.06.2013	19,467	233,606
			01.07.2013	30.06.2014	21,414	256,967
			01.07.2014	30.06.2015	23,555	282,664
			01.07.2015	30.06.2016	25,911	310,930
			01.07.2016	30.06.2017	28,502	342,023
		Total				

Annex -7
Para # 1.2.3.7

Detail of rent outstanding

Name of leaseholder	Period		Monthly rent	Yearly rent
	From	To		
Muhammad Zahid Khalid	01.07.2008	30.06.2009	15,000	180,000
	01.07.2009	30.06.2010	16,500	198,000
	01.07.2010	30.06.2011	18,150	217,800
	01.07.2011	30.06.2012	19,965	239,580
	01.07.2012	30.06.2013	21,962	263,538
	01.07.2013	30.06.2014	24,158	289,892
	01.07.2014	30.06.2015	26,573	318,881
	01.07.2015	30.06.2016	29,231	350,769
	01.07.2016	30.06.2017	32,154	385,846
Total rent outstanding				2,444,306
Less: Rent deposited (143,896 + 335,000)				478,896
Net amount outstanding				1,965,410

Annex-8
Para 1.3.1.1

Detail of sports, youth & women fund utilized on another sectors

(Amount on Rs)

Development Package No. 13 Sports, Youth Women					
S.No	Name of Scheme	Name of Contractor	U/C	Allocation in million	Expenditure in million
1	Water supply scheme Manoo	Al-Hussain	S.Y.W	0.2	0.2
2	Const. of P/Wall Mandi	Do	Do	0.2	0.2
3	Construction of Protection Wall Graveyard Bari Mang	Do	Do	0.3	0.3
4	Installation of 03 Nos. Hand Pumps at Bissian, Jageer	Do	Do	0.3	0.3
5	Water Supply Scheme Dehri Sarash	Do	Do	0.3	0.3
6	Construction of path Mano, Mandi, Sanjli Jigan	Do	Do	0.2	0.2
7	Protection wall Mohallah Lal Akhtar Shah Josach	Do	Do	0.5	0.5
8	Repair of Road Mohallah Hafizullah Arban	Do	Do	0.2	0.2
9	Construction of Link Road Safdar Colony Bhangian	Do	Do	0.3	0.3
10	Foot Path Kamal ban to Lundi	Do	Do	0.2	0.2
11	Water Supply Scheme Narra Morr to Jamiya Masjid	Do	Do	0.3	0.3
Total Amount				3.00	3.00
Development Package No. 14 Sports, Youth Women					
1	Protection wall of Parla Garan Road	New Abdul Qadoos	S.Y.W	0.2	0.2
2	Construction of 09 Nos. Open Wells Tehsil Balakot on need basis	Do	Do	1.85	1.235
3	Construction of Bridge at Joshal	Do	Do	0.7	0.643

4	Const. of PCC Road/Water Channel Shahotar C/O Abid	Do	Do	0.4	0.275
Total Amount				3.00	2.353

Annex -9
Para 1.3.2.1

Detail of blockage of funds & irregular release of funds

(Amount on Rs)

S.No	Name of Scheme PFC 2015-16	Allocation	Expenditure	Financial % age	Physical Progress (%)	Remarks
1	Pack 1 Repair of WSS Shohal Najaf Khan	0.800	0.000	0%	0%	Work in Progress
2	WSS Upper Bampora Gara	0.300	0.000	0%	0%	Do
3	Construction of Water Tank Khanda (8x8x6)	0.300	0.000	0%	0%	Do
4	P/Wall Graveyard Upper Darra	0.200	0.000	0%	0%	Do
5	Pack 2 WSS Mohallah Kalang Nakka	0.200	0.000	0%	0%	Do
6	Pack 3 WSS/ W.Tank 2 No's (4x4x4) Nawan Garan to Moh. Hawaili	0.400	0.000	0%	0%	Do
7	01 No. Well at Lower Eid Gah c/o Zakir	0.200	0.000	0%	0%	Do
8	01 No. Well Toheed Abad Hassa c/o Arshad	0.200	0.000	0%	0%	Do
9	01 No. Well Bela Garlat C/O Ahmed Zubair	0.150	0.000	0%	0%	Do
10	01 No. Well Lower Shah Hotar C/O Ayaz, Jillani	0.240	0.000	0%	0%	Do
11	PCC streets & Drains Mohallah Havellian Sobrian	0.500	0.000	0%	0%	Do
12	P/Wall Graveyard and Sewerage Batkarar Sharif	1.000	0.000	0%	0%	Do
13	Pack 4 WSS Sangar Gran to Bari	0.300	0.000	0%	0%	Do
14	WSS Gehar Tanki to Masjid	0.100	0.000	0%	0%	Do
15	Repair of WSS Bela to Baskatti	0.200	0.000	0%	0%	Do
16	Sanitation System for Wastage Water at Sangar Paya to Gor Bandi	0.200	0.000	0%	0%	Do
17	Const: of Katcha road Kholain to Ratta Kar	0.300	0.000	0%	0%	Do

18	Const. of PCC Road Sandhoo Sangar c/o Haroon	0.500	0.000	0%	0%	Do
19	Pack 7 WSS Moh: Khatta Bissian C/O Mohd Jan & Faisal	0.100	0.000	0%	0%	Do
20	WSS Moh: U/C Karnol	0.150	0.000	0%	0%	Do
21	WSS Moh: Dhakan Jamil	0.200	0.000	0%	0%	Do
22	WSS Trairi Batrassi C/O Rafiq Lala	0.200	0.000	0%	0%	Do
23	Repairing of WSS Mardudan to Doga V/C Doga	0.600	0.000	0%	0%	Do
24	Water Tank (4x4x3) & GI Pipe Moh Cham Doga	0.155	0.000	0%	0%	Do
25	Open Drain Moh. Kunj	0.110	0.000	0%	0%	Do
26	Drain Moh: Amir Abad Bissian C/O Babar Khan	0.100	0.000	0%	0%	Do
27	Const. of 2 No's Wells/H.P at U/C Karnol	0.350	0.000	0%	0%	Do
28	Prediction bridge 2 No's u/c karnol	0.605	0.000	0%	0%	Do
29	Pack 8 PCC Path & Open Drain U/C Karnol	0.200	0.000	0%	0%	Do
30	P/Wall Moh: Danna C/O Shafiq Alam	0.150	0.000	0%	0%	Do
31	P/Wall Mohallah Khatta Bissian C/O Papoo Kohistani & Fatima Bibi	0.150	0.000	0%	0%	Do
32	Const. of 2 No's H/Pump U/C Karnol	0.200	0.000	0%	0%	Do
33	Pack 9 WSS Khandkan H/O Khalid	0.200	0.000	0%	0%	Do
34	Road Seri Bagh to Larri	1.200	0.000	0%	0%	Do
35	Const. of New Road Shangri to Shang Danna	0.500	0.000	0%	0%	Do
36	Road Bhanga to Dabbia	0.500	0.000	0%	0%	Do
37	Const. of PCC Road U/C Kewai	0.200	0.000	0%	0%	Do
38	Pack 10 Water Tank Sanjli Dheri	0.150	0.000	0%	0%	Do
39	Pack 11 WSS branch Line Sarash Area 3/4" 6000 feet GI	0.500	0.000	0%	0%	Do
40	WSS Water Tank Jiggan Ibrahim Maqadam 10x10	0.100	0.000	0%	0%	Do
41	Const. of P/Band Gali	0.100	0.000	0%	0%	Do
42	Const. of PCC Path Mang Magra	0.100	0.000	0%	0%	Do
43	Pack 12 Water Tank Khangiri Masjid	0.200	0.000	0%	0%	Do
44	Well/HP Shohal Bazar	0.150	0.000	0%	0%	Do

45	Well/HP Shohal Kadal	0.150	0.000	0%	0%	Do
46	Pack 15 03 Nos. Wells/HPs at Talhatta	0.450	0.000	0%	0%	Do
47	01 No. HP/Well Upper Kashtara Colony	0.150	0.000	0%	0%	Do
48	Well Moh: Chora Talhatta	0.150	0.000	0%	0%	Do
49	Well at Kagal	0.150	0.000	0%	0%	Do
50	Pack 16 (B) WSS & Water Tank Shohal Dehri Pack	0.650	0.000	0%	0%	Do
51	Rehabilitation of WSS Different places in Balakot	0.500	0.000	0%	0%	Do
52	Pack 17(B) Construction of 07 Nos. Wells in Tehsil Balakot on need basis	2.100	0.000	0%	0%	Do
53	Pack 16 (A) P/Wall Nalla Galian Khatta	0.200	0.000	0%	0%	Do
54	Const: of katcha road Bela Satbani Moona Stop	0.400	0.000	0%	0%	Do
55	PCC Road Shohal Dheri	0.200	0.000	0%	0%	Do
56	Const: of road Lower Mitti Kot Katti Road	0.400	0.000	0%	0%	Do
57	Pack 17 (A) Sewerage Moh: Khano Masjid Lat Gulfam Khan	0.200	0.000	0%	0%	Do
58	Const: of Pulli Pharan Damkacha	0.100	0.000	0%	0%	Do
59	P/Wall Masjid Seri Garhi Naeem Khan	0.175	0.000	0%	0%	Do
60	Waiting Shed barar Kot, Mat Sang, Doga, Garhi etc	0.200	0.000	0%	0%	Do
61	Pack 19 Const: of road Khori	0.500	0.000	0%	0%	Do
62	Pack 21 WSS Nehr Khatta Kalan to Dadar	0.300	0.280	0%	0%	Do
63	P/Wall Nikka Jaraid	0.150	0.000	0%	0%	Do
64	Turbine Bela Manoor Bazar	0.600	0.600	0%	0%	Do
65	Pack 24 Water Channel Tatta Nara to Jabba	0.300	0.000	0%	0%	Do
66	Pack 25 02 Nos. wells for Moh: Kashtara Hanfia Masjid	0.200	0.000	0%	0%	Do
67	P/Wall Talhatta Jhania	0.100	0.000	0%	0%	Do
68	PCC Road from main road Saldhar	0.150	0.110	0%	0%	Do
69	Const: of Road Talhatta Domri	0.100	0.084	0%	0%	Do
Total		23.135	1.074			

Annex- 10
Para 1.3.2.3

Detail of non-imposition of penalty

(Amount on Rs)

Name of scheme	Date of work order	Reqd date of completion	Actual Date of Completion	Estimated Cost	10% Penalty
Package No. 5	04/04/2017	04/10/2017	Still in progress	3,000,000	300,000
Package No. 7	04/04/2017	04/10/2017	Still in progress	4,000,000	400,000
Package No. 6	04/04/2017	04/08/2017	Still in progress	3,800,000	380,000
Package No. 2	09/02/2017	09/06/2017	Still in progress	2,075,000	207,500
Package No. 7 2015-16 U/C Karnol	09/02/2017	09/06/2017	Still in progress	3,050,000	305,000
Package No. 25 UC Talhatta	23/11/2016	30/06/2017	Still in progress	2,800,000	280,000
Package 11 U/C Satbani	09/02/2017	09/06/2017	Still in progress	3,510,000	351,000
Package 8 UC Karnol	09/02/2017	09/06/2017	Still in progress	2,600,000	260,000
Package 10 UC Satbani	04/04.2017	04/12/2017	02/01/2018	2,900,000	290,000
Package 04 2016-17 UC Ghanol	04/04.2017	04/10/2017	Still in Progress	2,900,000	290,000
Package 02 2016-17	04/04.2017	04/10/2017	Still in Progress	3,100,000	310,000
WSS Ro Garhi Habibullah	06/06/2017	06/12/2017	Still in Progress	600,000	60,000
Total					3,433,500

Annex- 11
Para 1.4.1.1

Detail of payment without rate analysis

(Amount on Rs)

S.No	Name of Scheme	Name of contractor	Item chargeable to sales tax	Amount
1	H/P Basti Anwer Zeb CMD 2014-15 U/C Parhanna	Sajjad Riaz	UNICEF H/Pump	49,600
2	WSS Plastic Pipe Shanayee Basti	Mudaqar Khan	HDPE Pipe 25mm ³ / ₄ inch dia	173,780
3	H/P Basti Shah Nawaz CMD 2014-15 U/C Parhanna	Sajjad Riaz	2 No.s UNICEF H/Pump	89,000
4	Package 06 PFC 2015-16 H/Pump	Quresh Construction	2 No.s UNICEF H/Pump	20,000
5	Package 12 PFC 2015-16 H/Pumps	Farooqur Rehman	3 No.s UNICEF H/Pump	30,000
6	Package 14 PFC 2015-16 H/Pumps	Qasim Khan	2 No.s UNICEF H/Pump	20,000
7	Package 14 PFC 2015-16 H/Pumps	Moon Construction	22 No. UNICEF H/Pump	220,000
8	Package 11 PFC 2015-16	Waqar Ahmed	05 No. UNICEF H/Pump	50,000
9	Package 16 PFC 2015-16	M.Saleem Khan	06 No. UNICEF H/Pump	60,000
10	H/Ps at Basti Riaz, Basti Qari Bashir, Puran maira	Sajjad Riaz	04 No. UNICEF H/Pump	200,000
11	Package 01 2016-17	Amjad Saleem Khan	3 No.s UNICEF H/Pump	30,000
12	Package 04 U/C Dilbori 2016-17	Alam Zeb	05 No. UNICEF H/Pump	50,000
13	Package 11 2016-17	M/S Yunas Rashid	04 No. UNICEF H/Pump	40,000
Total				1,032,380

Annex-12
Para 1.4.1.3

Detail of irregular deduction of contingency charges

(Amount on Rs)

S. No	Name of Fund	Total payment	1%/2.5% Contingency
1	NHP 2014-15	10,254,000	102,540
2	ADP 2015-16	13,491,000	134,910
3	ADP 2016-17	8,410,000	84,100
4	ADP 2014-15	7,541,000	75,410
5	NHP 2015-16	10,148,000	101,480
8	Tehsil ADP 2016-17	30,578,000	764,450
Total		80,422,000	1,262,890

Annex-13
Para 1.4.2.1

Detail of non-imposition of penalty

(Amount on Rs)

Name of scheme	Date of work order	Reqd date of completion	Actual Date of Completion	Estimated Cost	10% Penalty
Package No. 8 PFC 2015-16 Kathai	01/12/2016	01/06/2017	05/09/2017	4,003,000	400,300
Package No. 6 PFC 2015-16 Dilbori	11/11/2016	11/05/2017	08/09/2017	3,350,000	335,000
Package 06 PFC 2015-16 Shamdhara	15/11/2016	15/05/2017	29/05/2017	4,319,000	431,900
Package No. 14 PFC 2015-16	10/11/2016	10/05/2017	06/08/2017	3,250,000	325,000
Package 13 PFC 2015-16	22/11/2017	22/05/2017	12/11/2017	4,000,000	400,000
Package 12 UC Sher Garh 2016-17	19/05/2017	19/08/2017	In progress	2,500,000	250,000
Package 02 U/C Shaina	30/10/2017	30/01/2017	In progress	3,200,000	320,000
Package 03 U/C Darband 2016-17	19/05/2017	19/08/2017	In progress	3,050,000	305,000
Package 01 U/C Shingli Bandi	19/05/2017	19/08/2017	In progress	2,850,000	285,000
Package 04 U/C Dilbori	19/05/2017	19/08/2017	In progress	3,300,000	330,000
Package 09 2016-17	19/05/2017	19/08/2017	In progress	3,100,000	310,000
Package 11 2016-17	19/05/2017	19/08/2017	In progress	2,900,000	290,000
Total				39,822,000	3,982,200