



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

**KHYBER PAKHTUNKWHA**

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Plan
AIR	Audit and Inspection Report
B&R	Building and Road
BOQ	Bill of Quantity
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
GFR	General Financial Rules
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LG&RDD	Local Government and Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
NHR	Net Hydel Royalty
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TAC	Tehsil Accounts Committee
TS	Technical Sanction

## **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 District Fund and Public Account of District Governments.

The report is based on audit of the accounts of Tehsil Municipal Administrations, District Haripur for the financial year 2016-17. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2017-18 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and 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, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013, for laying before appropriate legislative forum.

Islamabad  
Dated:

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

## EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations. The Regional Directorate of Audit Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out audit of Six District Governments namely Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar respectively.

This Regional Directorate has a human resource of 10 officers and staff with a total of 2,250 man days. The annual budget amounted to Rs 16.695 million. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) and performance audit of programs/ projects.

Tehsil Municipal Administrations in District Haripur i.e. Haripur and Ghazi perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Section 8 (1P) 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**

There are 02 TMAs in District Haripur the accounts of which were examined on test check basis.

The total expenditure of the TMAs, District Haripur for the financial year 2016-17 was Rs 1,015.81million. Out of this, RDA Abbottabad audited an expenditure of Rs 609.486 million which, in terms of percentage, is 60% of auditable expenditure.

The total receipts of the TMAs, District Haripur for the financial year 2016-17 was Rs 454.623 million. Out of this, RDA Abbottabad audited receipts of Rs 295.505million which, in terms of percentage, is 65% of auditable receipts.

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

Recovery of Rs59.981million was pointed out during the audit. Out of the total recoveries, Rs 29.542million were not in the notice of the executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

Audit pointed out various irregularities of serious and systemic nature. Cases related to weak internal controls were also pointed out, to which the management has been sensitized. In certain cases the 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 Tehsil Municipal Administrations.

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

- i. Irregularities & non-compliance in ten cases amounting Rs.52.676 million.<sup>1</sup>
- ii. Internal control weaknesses in ten cases amounting to Rs.87.068million were noted.<sup>2</sup>

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

**g. Recommendations**

- i. Action needs to be taken for violation of the rules and regulations in spending the public money.
- ii. All sections of TMAs need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iii. Responsibilities need to be fixed for unauthorized withdrawals and losses sustained by the administration due to overpayments and non- realization of receipts.
- iv. Deductions of taxes may be ensured and responsibility be fixed for non award of contracts of receipts.

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1.2.1.1 to 1.2.1.5 and 1.3.1.1 to 1.3.1.4  
1.2.2.1 to 1.2.2.9 and 1.4.2.1 to 1.4.2.3

## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Expenditure
1.	Total Entities (PAO) in Audit Jurisdiction	02	1,470.433
2.	Total formations in audit jurisdiction	02	1,470.433
3.	Total Entities (PAO) Audited	02	904.990
4.	Total formations Audited	02	904.990
5.	Audit & Inspection Reports	02	904.990
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	-
2.	Weak financial management	52.776
3.	Weak Internal controls relating to financial management	87.068
4.	Others	-
	<b>Total:</b>	<b>139.844</b>



### 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		325.37	295.505	284.115	904.990	400.824
2.	Amount Placed under Audit Observation /Irregularities of Audit	4.00	26.716	43.043	66.085	139.844	340.456
3.	Recoveries Pointed Out at the instance of Audit		16.938	39.063	3.98	59.981	48.945
4.	Recoveries Accepted /Established at the instance of Audit		14.731	10.618	3.98	29.329	
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	

\*Amount placed under audit observation is higher than the expenditure audited due to inclusion of procedural violations of accumulative nature.

#### IV: Table of Irregularities pointed out

(Rs. In million)

S. No	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	41.088
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM <sup>3</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weakness of internal control systems.	42.755
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	56.001
6.	Non production of record	0
7.	Others, including cases of accidents, negligence etc.	0
	<b>Total:</b>	<b>139.844</b>

#### V: Cost Benefit Ratio

(Rs in million)

S.No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	904.990
2	Expenditure on audit	0.438
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

<sup>3</sup>The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

## **1. CHAPTER – 1**

### **1.1 Tehsil Municipal Administration District Haripur**

#### **1.1.1 Introduction**

District Haripur has two Tehsils i.e. Haripur & Ghazi. Each Tehsil office is managed by a Tehsil Municipal Officer. Each Tehsil 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;**

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

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare special plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;

- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws; and
- (s) Prepare financial statements and present them for audit.

**1.1.2. Comments on Budget and Accounts 2016-17 (Variance analysis)**

(Rs. in million)

2016-17	Budget	Actual Expenditure	Excess / ( Saving)	%age Excess / Saving
Salary	202.353	122.799	(79.554)	(39.314)
Non-salary	204.134	161.316	(42.818)	(20.975)
Developmental	1,209.714	731.695	(478.019)	(39.515)
<b>Total:</b>	<b>1,616.201</b>	<b>1,015.81</b>	<b>(600.391)</b>	

The savings of Rs 600.391million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

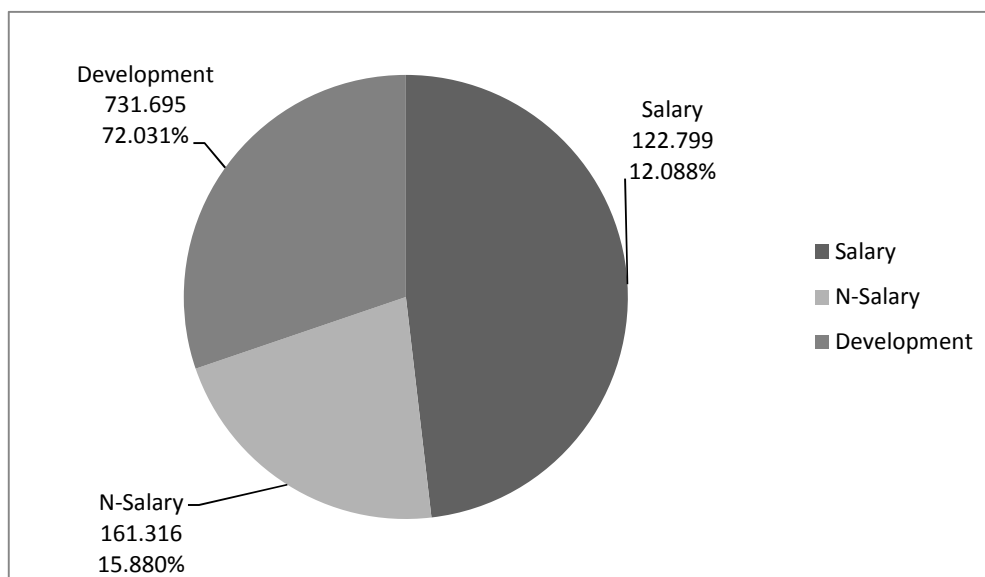
## Receipts during 2016-17

Rs in million

2016-17	Budgeted	Actual Receipts	Excess / ( Saving)	%age Excess/Saving
Receipts	718.995	454.623	264.372	37%

Less realization of receipts Rs 264.372 million indicates inefficiency of the TMAs in collection of Government revenues.

## 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 Haripur 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 notified vide Notification No. 1476-79 / TMA (H) dated: 201-04-2016)

## **1. Tehsil Municipal Administration, Haripur**

## **1.2 AUDIT PARAS**

### **1.2.1 Irregularities / Non-Compliance**

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

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

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

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

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

Record of Tehsil Municipal Officer, Haripur for the financial year 2016-17 revealed non-compliance of the Act and rules as per detail as under:

1. Internal Auditor has not been appointed.
2. The annual stock verification, report of moveable, immovable property/stock has not been prepared for submission to local council.
3. Performance report has not been prepared.
4. Financial Statement has not been prepared for internal and external audit.



5. Fiscal forecast of 03 years not prepared as required under Budget Rules 2016.

The irregularity occurred due to weak administrative control violation of rules.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not cogent as no progress was intimated yet.

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

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

**AIR Para No.01 (2016-17)**

**1.2.1.2 Non-deduction of tax on services –Rs.6.380 million.**

According to Para 10 the Policy Guidelines for the auction of local councils contracts of Cattle Fair, Bus Stand, 2% Property Tax and other local taxes for the year 2016-17 circulated vide Notification No.AO-II/LCB/6-11/2013 dated Peshawar, the 14-03-2016, “all kind of tax already levied during contract/lease period by the Federal Government or Provincial Government the contractor shall be bound to comply to pay according to prescribed rates of tax. Any other tax / fee etc; imposed by the Provincial or Federal Government during the contract period will also be applied on the contractor/firm who will be bound to pay the same.

According to Government of Khyber Pakhtunkhwa Finance Act, 2013 Revenue Authority (KPRA) endorsed vide AG Khyber Pakhtunkhwa letter No. WAD-IV / Rate of Tax / 2016-17 / 1254-80 Dated: 13-12-2016, Tax @15% should be charged on services provided by person involved in contractual execution of works or furnishing supplies.

Tehsil Municipal Officer, Haripur awarded various contracts amounting Rs. 40,770,000 to different contractors during the year 2016-17. However, Tax @15% amounting Rs. 6,380,100 was not deducted and deposited into government treasury.

S.No	Name of Contract	Name of Contractor	Contract Value	Tax @15%
01.	Supply of Dustbins	Syed Safdar Rehman	3,684,000	552,600
02.	Supply of Sports items	Syed Fasil Shah	500,000	75000
03.	Cattle Fair	Uzair Fareed& Co	12,600,000	1890000
04.	Water Rate	Akhtar Nawaz Khan	18,800,000	2820000
05.	Advertisement Tax	Talha M. Khan	4850,000	727500
06.	License Fee	Akhtar Nawaz Khan	1900,000	285000
07.	Slaughter House Fee	Talha M. Khan	200,000	30000
			<b>Total:</b>	<b>6,380,100</b>

Audit observed that non-deduction of Tax occurred due to violation of Government instructions, which resulted in loss to public exchequer.

The irregularity was pointed out in February 2018. Management stated that the said tax has not been imposed in the past. If the same is implementable the same would be recovered and deposited in the government fund. No progress was intimated yet.

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

Audit recommends investigation and recovery of sales tax besides action against the persons at fault under intimation to audit.

**AIR Para No.14 (2016-17)**

**1.2.1.3 Irregular award of contract and non-deduction of sales tax on account of purchase of Dustbins –Rs 4.00 million**

According to Rule 30 of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, each procuring entity shall plan its

procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

Para 228 of CPWA Code advance to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

Tehsil Municipal Officer, Haripur awarded two contracts valuing Rs. 4.00 million for provision of 185 No of Dustbins during the year 2016-17. However, following irregularities were noticed:

1. No item-wise specification of Dustbins was mentioned such as dimension, Color and made of steel or otherwise were mentioned.
2. The work was required to be assigned to the contractor(s) on the basis of item wise lowest rate instead of lump sum lowest contract to a single contractor for the supply of Dustbins.
3. Execution of the work could not be authenticated as the Measurement Book No.90 was not produced despite repeated requests.
4. Sales tax @17% amounting Rs 626,280( $1.764+1.920*17/100$ ) was required to be deducted from the supplies.
5. TS were accorded for supply of 185 No of Dustbins, whereas the contractor supplied only 174 No of Dustbins with short supply of 11 No of Dustbin.
6. Location of the installation of Dustbins was not shown nor was any stock entry in the stock register made till date of Audit.
7. The schemes were technically sanctioned beyond competency by the concerned TO(I).
8. No stock entry in the assets register was made till date of Audit, neither any record of previous Dustbins installed in the Municipality found on record, which creates doubt about the justification of the new purchase of Dustbins.

Audit observed that irregular award of work occurred due to weak internal control.

The irregularity was pointed out in February 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

Audit recommends inquiry and regularization besides fixing responsibility besides recovery.

**AIR Para No.21 (2016-17)**

#### **1.2.1.4 Blockage / Wastage of Government funds – Rs.5.650 million**

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

Tehsil Municipal Officer, Haripur failed to utilize various developmental funds aggregating to Rs.5.650 million during the year 2016-17 as per detail given below:

S.No	Name of Scheme	Estimated Cost	Exp incurred	Status
1.	Pav: Streets at Chohar Sharif –II	0.700	0	In Progress
2.	Pav: Streets at Padhana	0.400	0	-do-
3.	Sanitation at SaraiGadai	2.200	0	-do-
4.	Pav: Streets at Rarra	0.150	0	-do-
5.	Constt: Open Well at Ban Teer	0.250	0	-do-
6.	2No Bores Gandian,2No Serian	0.750	0	-do-
7.	Reh: WSS KhalaBat	0.100	0	-do-
8.	PCC Nullah at Jandran	0.200	0	-do-
9.	2Wells at Ludarmang	0.200	0	-do-
10.	Road at Moh: PatharvillKalali	0.300	0	-do-
11.	Pav: Streets at Kian	0.200	0	-do-
12.	Leveling ground BandiPirdad	0.200	0	-do-

	<b>Total:</b>	<b>5.650</b>		

These schemes were administratively approved during the year but no progress has yet been made till the dates of audit. This shows that the contractors have yet not started the work at site despite lapse of one year. As a result the government money remained blocked and the community deprived of the basic facilities.

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

The irregularity was pointed out in February 2018. Management stated that the schemes could not be completed due to non-availability of funds of NHR as these funds were lapsed during June 2017 and not revived till now. Reply was not satisfactory.

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

Audit recommends investigation for fixing responsibility against the persons at fault.

**AIR Para No. 24 (2016-17)**

**1.2.1.5 Doubtful execution of developmental works -Rs.2.036 million.**

According to Chapter-V of KPPRA Rules-2014, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act.

Tehsil Municipal Officer, Haripur tendered a work “Dozer Work at PK-50” for Rs 2,036,000 during the year 2016-17. The contractor offered 49.1% below rates on estimated cost, which is against the spirit of tendering guidelines.

Whereas, the contractor shown excess quantities of work done at site. No detail of sites found recorded in the MB, which creates doubt about the physical execution of work. Measurements recorded on MB-98 for payment of second running bill was not available on record, which causes doubt about the execution of work at site. The feasibility of the scheme was not found on need basis.

Audit observed that irregular award of work occurred due to weak financial and management control.

The irregularity was pointed out in February 2018. Management stated that the location of the work is mentioned in the measurement book. Reply was not cogent as no proof was provided.

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

Audit recommends high level inquiry through local government department in consultation with audit and matter should be investigated for fixing responsibility. As location of work was not shown.

**AIR Para No. 25 (2016-17)**

## **1.2.2 Weak Internal Control**

### **1.2.2.1 Unauthorized retention of advances without adjustment - Rs 1.281 million**

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

Tehsil Municipal Officer, Haripur made advance payments of Rs 1,280,789 to various officials for repair of vehicles, clearance of Street Drains and repair and renovation works etc. during financial year 2016-17. Detail is given at annex-2. However, the advances were not adjusted and retained for personal use. Furthermore, in addition to advances for repair of vehicles, payment was already made to Private workshops through routine bills and the works clearance of Drains etc already made through contractors. Therefore the misappropriation of public money could not be ruled out.

The lapse occurred due to weak internal/financial contractor.

The irregularity was pointed out in February 2018. Management stated the matter would be investigated and detailed reply will be furnished accordingly. Reply was not cogent as no action was shown by the management.

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

Audit recommends inquiry, fixing responsibility, recovery and taking necessary corrective action.

**AIR Para No.03 (2106-17)**

**1.2.2.2 Wasteful expenditure of government money amounting –Rs.29.125 million.**

According to Government of Khyber Pakhtunkhwa PHE Division Notification No. 11 / G-10 / PHE (W) Dated: 04-04-2016, Water Supply Schemes must be energized as without further delay.

According to rule 30 of Khyber Pakhtunkhwa Public Procurement Rules 2014 each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders.

Tehsil Municipal Officer, Haripur paid an amount of Rs.29.125 million to PESCO for energization of seventy two (72) No water supply schemes during the year 2016-17. The record of the local office showed that despite payment of huge amount to PESCO the schemes were yet not energized by the concerned authorities. The record of the local office was also silent regarding efforts for energization of these schemes. Due to which the people of the localities remains deprived of the facility of clean drinking water and the very purpose of Government was affected. Moreover the expenditure already incurred on these WSS schemes is also in danger as due to non-energization of schemes chances of stolen of pipes could not be ruled out.

Audit observed that non-energization of schemes occurred due to weak internal management.

The irregularity was pointed out in February 2018. Management stated that as per audit observation TMA Haripur will send the case to PESCO to provide progress of the schemes and a detailed reply will be given after clarification from WAPDA accordingly.

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

Audit recommends investigation besides instructions that the case may be pursued at administrative level with PESCO to solve the water problem.

**AIR Para No. 17 (2016-17)**



**1.2.2.3 Loss in millions due to non-conducting the survey for receipt tax.**

According to letter issued vide Local Council Board vide No. AOII/LCB/9-1/2016 dated 11.05.2016 to the TMAs in Peshawar, a proper survey report is required in order to streamline the recovery from various sources under the jurisdiction of TMAs.

Tehsil Municipal Administrator, Haripur failed to conduct the annual survey of business / trade activities such as Ice factory, Private Hospitals, Doctor clinics, Motor Car Bargains, food / juice shops, bookshops, bakeries, restaurant, hotels, suzuki stands, Rackshaw stands, truck stand, car mechanics, battery dealers, Distributors (Battery, Food items, Beverages, Medicine etc), Marriage Halls etc under the jurisdiction of TMA Haripur during the year 2016-17. As a result, the receipts target and realized amount could not be properly analyzed. The receipt during the year in the contract license fee was very nominal as compared to receipt potential of the Tehsil.

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

The irregularity was pointed out in February 2018. Management stated that proper survey report is in process. As and when the report will be completed would be shown to audit. No progress was shown till finalization of this report.

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

Audit recommends investigation for fixing responsibility against the persons at fault, besides conducting of survey of the trade activities in the Tehsil and to judge the properly budgeted receipt of the Tehsil.

**AIR Para No.06 (2016-17)**

**1.2.2.4 Loss to Government in millions of Rupees due to illegal occupation of properties.**

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

Different properties of Tehsil Municipal Administration, Haripur were illegally occupied by various occupants up to the year 2016-17 as per detail given below:

S.No	Name	Occupants	Occupied since	Monthly rent	Outstanding amount in Rs.
1.	Bungalow No.1	Add: Session Judge	5 years	Detail not available	Detail not available
2.	Bungalow No.2	Senior Civil Judge	5 years		
3.	Bungalow No.3	Intelligence Agencies	4 years		
4.	Bungalow No.4	Public Prosecutor	4 years		
5.	Bungalow Chief Officer	Special Branch	5 years		
6.	Court Room	District Court Haripur	1 year		
7.	Court Room	District Court Haripur	1 year		
8.	Court Room	District Court Haripur	1 year		
9.	Court Room	Prosecution Inspector	1 year		
<b>Total:</b>					

The local office neither make any efforts regarding vacation of these properties nor standard rent could be recovered till the dates of audit.

Audit observed that illegal occupation of property occurred due to lack of interest and weak financial management, which resulted in loss to Government.

The irregularity was pointed out in February 2018. Management stated that notices will be served to the illegal occupants for vacation of these

properties. This office will also take up the case with the Provincial Government for vacation of these properties. However, no progress was intimated yet.

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

Audit recommends detailed investigation into the matter and early recovery besides action against the person(s) at fault.

**AIR Para No. 07 (2016-17)**

**1.2.2.5 Non-recovery of annual tax / fee from amounting –Rs 4.005 million.**

According to Government of Khyber Pakhtunkhwa LGE&RDD notification No SO (B) LG&RDD/Misc/2008 dated 15/11/2008 maximum flat rate of not more than Rs 20,000 to Rs 30,000 annually may be levied by the civic bodies for installation of BTS Towers.

Tehsil Municipal Officer Haripur failed to collect Rs 2,730,000 from different cellular companies on account of installation and using of mobile towers at the rate of Rs 30,000 per annum per tower during the year 2016-17 as per detail given below:

S.No	Name of Company	Period in months	Annual Rent	Outstanding amount in Rs.
1.	Telenor	27	30,000	810,000
2.	Warid	14	30,000	420,000
3.	Ufone	13	30,000	390,000
4.	Zong	9	30,000	270,000
5.	Mobilink	14	30,000	420,000
6.	Paktel	14	30,000	420,000
			<b>Total:</b>	<b>2,730,000</b>

Similarly TMO Haripur did not recover annual fee from 17 Petrol Pumps amounting to Rs 1,275,000 under the jurisdiction of TMA Haripur during the year during the year 2016-17 as per detail given below:

S. No	Year	No of pumps	NOC fee (Rs)	Annual fee (Rs)	Sub Total (Rs)	Total (Rs)
1.	2016-17	17	50,000	25,000	75,000	1,275,000
					<b>Total:</b>	<b>1,275,000</b>

Audit observed that non-recovery of annual tax occurred due to weak internal control system which resulted in loss to government revenue.

The irregularity was pointed out in February 2018. Management stated that the said notification is not in the notice of this office nor received from the Provincial Government. Reply was not cogent as no progress was intimated yet.

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

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

**AIR Para No.08& 10 (2016-17)**

#### **1.2.2.6 Non-recovery of outstanding water charges -Rs.7.214 million**

According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-20211, & instructions of Senior Minister in Minutes of Meeting vide Para No. 01, the water rate shall be recovered at the revised rate i.e. from Rs 120 to Rs 150 per month by Category A TMAs in KP. According to Para 8 and 26 of the General Financial Rules Volume-I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Tehsil Municipal Officer, Haripur did not recover Rs.7,213,705 on account of water charges from various Wards / Mohallas etc accumulated upto 30.06.2017. Detail is given at annexure- 3

Audit observed that non recovery of water charges occurred due to weak internal control, which resulted in loss to government.

The irregularity was pointed out in February 2018. Management stated that efforts will be made to recover the outstanding water charges on war footing and the same will be shown to audit. No progress was shown till finalization of this report.

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

Audit recommends investigation, fixing responsibility and immediate deposit of Government money into treasury under intimation to audit.

**AIR Para No. 09 (2016-17)**

**1.2.2.7 Non-recovery of rent of shops – Rs 5.346 million**

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

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

Tehsil Municipal Officer, Haripur failed to recover long outstanding rent of different shops situated in the municipality amounting to Rs 5,346,339 during the year 2016-17 as per detail given at annex-4.

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

The irregularity was pointed out in February 2018. Management stated that the recovery is in process and a very less amount is recoverable from the tenants of TMA Haripur.

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

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

**AIR Para No.11 (2016-17)**

**1.2.2.8 Loss due non-recovery of annual rental income –Rs.20.460 million.**

According to Government of NWFP LGE&RDD letter No. AO-V/LCB/4-1/99 dated 21/7/1999, valuable commercial and non-commercial property of the local council occupied by various people either on nominal lease amount or without payment of any lease causing heavy financial loss of income, the following policy has been formulated for streamlining the affairs.

The local council shall assess prevailing market rate for annual lease money, the occupants will be given option to keep property at 70% of market rate with 10% per annum increase otherwise it will be termed as unauthorized occupant of property.

While going through the accounts records of Tehsil Municipal Officer, Haripur it was observed that the following valuable properties of Municipal Corporation were on lease with various people on nominal lease amount since long as detailed below:

S.No	Particulars of leased property	Leased Upto	Annual Lease in Rs.	Current Market Rate	Annual Loss in Rs.
1.	Open Land 35x16560 Sft	2081	30	50,000 PM	600,000
2.	Open Land 4624 Sft	2025	18.25	200,000 PM	2,400,000

3.	Open Land 10880 Sft	2025	10	800,000 PM	9,600,000
4.	Open Land 60x40 Sft	2025	35.26	225,000 PM	2,700,000
5.	Open Land 38080 Sft	2023	37.5	100,000 PM	1,200,000
6.	Shop 1728 Sft	2085	500	50,000 PM	600,000
7.	14 Shops 2643 Sft	2025	1900	140,000 PM	1,680,000
8.	Shops 2643 Sft	2025	2800	140,000 PM	1,680,000
				<b>Total:</b>	<b>20,460,000</b>

No efforts were made by the local office in compliance of the above letter to increase income of the organization, which put government department into loss.

Audit observed that not assessment of lease property was due to weak management control.

The irregularity was pointed out in February 2018. Management stated that the matter have been taken up with the Provincial Government. Moreover, Tehsil Council will also be approached on this matter. No progress was intimated till finalization of this report.

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

Audit suggests a detail inquiry into the matter and early vacation of these properties besides action against the person(s) at fault.

**AIR Para No. 12 (2016-17)**

**1.2.2.9 Non-imposition of penalty -Rs.12.511 million**

Clause 2 of the standard contract agreement requires that penalty of 1% for each day of delay up to maximum of 10% of the estimated cost may be imposed o delayed works.

Tehsil Municipal Officer, Haripur awarded various developmental works for Rs.125.15 million to different contractors during 2016-17. Detail is given at annex-5. However the works were not completed within the stipulated period and

still in progress. Neither time extension was granted nor penalty @10 amounting Rs.12.511 million was imposed and recovered from the contractors.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specification and schedules of rates as well as imposition of penalty for the delay in the execution of work.

The irregularity was pointed out in February 2018. Management stated that recovery to be made from the contractors during final payment from the bills. No progress was intimated till finalization of this report.

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

Audit recommends recovery of penalty from contractors under intimation to audit.

**AIR Para No. 23 (2016-17)**



## **2. Tehsil Municipal Administration, Ghazi**

### **1.3.1 Irregularities / Non-Compliance**

#### **1.3.1.1 Irregular commencement of work without Administrative Approval -Rs.25.147 million.**

According to Para 2.4 of B&R code No work shall be started without administrative approval, technical sanction and allotment of funds.

TMO Ghazi started developmental various schemes with estimated cost 25.147 million during 2016-17. Detail is given at annex-6.

Audit observed that Administrative Approval was not obtained prior to the commencement of the schemes as required under the rules which resulted in violation of government instructions.

The irregularity was pointed out in February 2018. Management stated that reply will be furnished after consulting record.

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

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

**AIR Para No. 01 (2016-17)**

#### **1.3.1.2 Doubtful expenditure of -Rs. 1.40 million**

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

TMO Ghazi incurred expenditure of Rs1,400,000 on construction of link road BaghDara during 2016-17. Audit observed that the main item of work according to the PC-I and BOQ was PCC 1:2:4 however almost all the payment was made to the contractor for only "road way excavation in surplus un suitable

material “. Moreover the local office served notices to the contractor for completion of the scheme, which shows that no work was executed on site and mere advance payment was made, resulting in doubtful expenditure and chances of misappropriation could not be ruled out.

Doubtful execution of work occurred due to non-compliance of government instructions.

The irregularity was pointed out in February 2018. Management stated that reply will be furnished after consulting record.

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

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

**AIR Para No. 02 (2016-17)**

**1.3.1.3 Irregular expenditure on developmental schemes –Rs 6.163 million**

S.No. vii of the guidelines/modalities for district development funds released under PFC circulated vide No Director (LG) district ADP 2015 dated 28<sup>th</sup> January, 2015 provides, “the cost of each scheme should not be less than Rs **0.5** million and maximum limit may be kept open to encourage bigger projects having more socioeconomic impact”.

Tehsil Municipal Officer TMA Ghazi incurred expenditure of Rs.6,162,545 on various developmental schemes, during 2016-17. Amount allocated for each scheme was less the minimum limit of allocation in violation of above mentioned criteria. The expenditure is therefore held unauthorized, wastage of public money and misappropriation can also not be ruled out. Detail is given at annex-7.

The irregularity occurred in violation of Government instructions.

The irregularity was pointed out in February 2018. Management stated that reply will be furnished after consulting record.

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

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

**AIR Para No. 04 (2016-17)**

**1.3.1.4 Unauthorized wasteful expenditure on construction of roads  
-Rs 2.00 million**

According to Government of Khyber Pakhtunkhwa LGE&RD Department instructions, minimum width of roads approved for construction should be 18 feet.

Tehsil Municipal Officer TMA Ghazi incurred expenditure of Rs 2,000,000 on account of construction of BTR Paki Ban Road during 2016-17. The width of the roads was less than 18 feet in contrary to the instruction of the Government. The expenditure is therefore held unauthorized and wastage of public money.

The irregularity occurred in violation of Government instructions.

The irregularity was pointed out in February 2018. Management stated that reply will be furnished after consulting record.

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

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

**AIR Para No. 09 (2016-17)**

## **1.4.2 Weak Internal Control**

### **1.4.2.1 Non-imposition of penalty amounting to –Rs.2.220 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 per day for the delay in completion of work.

Tehsil Municipal Officer TMA Ghazi awarded various developmental works for Rs. 22,200,000 to the contractors during 2016-17. However the works were not completed within the stipulated period and found still in progress. The TMA failed to impose penalty of Rs 2,220,000 @ 10%.Hence undue favor was extended to contractors. Details are in annex-8.

Non-imposition of penalty occurred due to weak internal control.

The irregularity was pointed out in February 2018. Management neither submitted reply nor was DAC meeting convened till the finalization of the report despite request.

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

Audit recommends recovery of penalty from contractors under intimation to audit.

**AIR Para No. 05 (2016-17)**

### **1.4.2.2 Overpayment than BOQ –Rs 2.207 million**

Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction.

Tehsil Municipal Officer TMA Ghazi overpaid Rs.2,206,737 to a contractor in the scheme “Constt: of Sanitation/PCC Ghazi to river Indus Mubin

Banda” during 2016-17. The local office paid excess quantities of items of work than PC-I/BOQ. As a result an amount of Rs 2,206,737 was overpaid to the contractor as detailed below:

S. No	Item of work	Qty paid	PC-I/BOQ Qty	Diff	Rate	Amount in Rs.
1.	Dismantling of PCC 1:2:4	93.45	0	93.45	2,185.10	204,197
2.	Silt removal	373.63	0	153.75	392.44	57,476
3.	Mild steel reinforcement	13.33	0	13.33	103,529.94	1,380,054
4.	Steel open grouting	291	0	291	2,344.44	565,010
<b>Total:</b>						<b>2,206,737</b>

The above items were not included in PC-I which shows that the PC-I was not based on site requirements as a result the contractor was benefitted.

The irregularity occurred in violation of Government instructions.

The irregularity was pointed out in February 2018. Management stated that reply will be furnished after consulting record.

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

Audit recommends detail inquiry into the matter/recovery from contractors under intimation to audit.

**AIR Para No. 06 (2016-17)**

#### **1.4.2.3 Non-adjustment of advances – Rs.2.699 million.**

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

Tehsil Municipal Officer, Ghazi paid temporary advances amounting to Rs 2,698,500 to the TMA staff during the year 2016-17 for carrying out various functions of the organization. However, the said amount was not recovered nor got adjusted from the employees. Detail is given at annex-9.

Audit observed that non-adjustment of advances occurred due to negligence and weak internal control which resulted in loss to the Government.

The irregularity was pointed out in February 2018. Management stated that reply will be furnished after consulting record.

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

Audit recommends adjustment/recovery of advances and action against the persons at fault.

**AIR Para No.07 (2016-17)**

**ANNEXURE****Annex-1****Detail of MFDAC Paras****Rs. In million**

<b>S. No</b>	<b>AIR Para No.</b>	<b>Caption</b>	<b>Amount</b>
		<b>Tehsil Municipal Administration, Haripur</b>	
1.	04	Irregular payment of TA/DA.	0.161
2.	05	Unjustified expenditure.	0.098
3.	13	Less /Non realization of receipt (approx)	3.960
4.	18	Doubtful expenditure.	3.450
5.	22	Overpayment due to abnormal deviation from BOQ.	0.144
		<b>Tehsil Municipal Administration, Ghazi</b>	
6.	03	Doubtful expenditure.	1.50
7.	08	Recurring loss due to non-collection of taxes.	-
		<b>Total:</b>	<b>9.313</b>



**Annex-2**  
**Para No. 1.2.2.1**

**List of Non-adjusted advances (TMA Haripur) during 2016-17**

<b>S.No</b>	<b>Name of Official</b>	<b>Branch</b>	<b>Particulars</b>	<b>Amount in Rs.</b>
1.	Mr. Rashid Khan	ATS	Encroachment Campaign	100,000
2.	Mr. Asif	CSI	Eid	208,300
3.	SIDB		Furniture	52,489
4.	Azhar		Repairing	100,000
5..	Mr.Ahmed	TOR	Cleanliness	50,000
6.				20,000
7.			LED Bulbs	100,000
8.	Mr.Asif	CSI	Cleanliness	100,000
9.	Mr. Sajjid		HBA	100,000
10.	Mr. Attif Khan	TWO	HBA	100,000
11.	Mr. Danish	N/Q	HBA	100,000
12.			Cleanliness	100,000
13.	Mr. Firdous Khan S/E		Repairing	150,000
			<b>Total:</b>	<b>1,280,789</b>

**Annex-3**  
**Para No. 1.2.2.6**

**Detail of outstanding Water User Charges up to June, 2017**

S. No	Name of Area	Arrears 2015-16	Arrears 2016-17	Total (Rs)
1.	Moh: Police Chowki, SikandarPur	400,125	1,605,600	2,005,725
2.	Moh:Motian, MalikPura	463,250	1,215,900	1,679,150
3.	Moh:DarweshAbad, JehangirAba	249,150	1,455,300	1,704,450
4.	Moh:EidGah, Kund	396,660	1,500,300	1,896,960
5.	Moh:Ramzani, GujjarMohra	377,320	1,857,600	2,234,920
6.	Moh:Pandak, Alam Khan Colony	539,300	1,382,700	1,922,000
7.	Moh:Afzal Abad	331,375	956,700	1,288,075
8.	Moh:Pathan Colony, NasimAbad	520,950	1,512,000	2,032,950
9.	Moh:Qadeem, Darwesh	270,450	869,400	1,139,850
10.	Moh:Asif Abad, MalikYar	160,715	637,200	797,915
11.	Moh:Baboo, Tarbella Road	252,635	1,599,300	1,851,935
12.	Moh:Noor Colony	320,810	3,199,500	3,520,310
13.	Moh:Khoh, New Abadi	343,700	1,463,400	1,807,100
	<b>Total:</b>	<b>4,626,440</b>	<b>19,254,900</b>	<b>23,881,340</b>

**Abstract**

Total arrear as on 30-06-2016	Rs 4,626,440
Recoverable for 2016-17	<u>Rs 19,254,900</u>
Total recoverable till June, 2017	<b>Rs.23,881,340</b>
Recovery through contractor during 2016-17	Rs.12,500,000
Departmental Recovery	<u>Rs. 4,167,635</u>
<b>Outstanding as on 30.06.2017</b>	<b>Rs. 7,213,705</b>

**Annex-4**  
**Para No. 1.2.2.7**

<b>DETAIL OF TMA HARIPUR RENTED / LEASED PROPERTY FOR THE YEAR 2016-17</b>						
<b>S.No</b>	<b>Property Type</b>	<b>Property Measurement in sft</b>	<b>Property Location</b>	<b>Name of Tanent</b>	<b>Date of Property Allotment</b>	<b>Outstanding rent upto June 2017 (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1.	Shop	728	Main Bazar	Akhtar Bibi, Parveen Bibi s/o Mohammad Yaqub	14.01.2013	14,046
2.	Shop	728	-do-	Mohammad Arshad, s/o Mohammad Yaqub	14.01.2013	14,046
3.	Shop	728	-do-	Mohammad Arif s/o Aziz ur Rehman	18.12.1998	12,768
4.	Shop	728	-do-	Hafiz Abdul Bari and Brothers	1983	41,330
5.	Shop	728	-do-	Pervez Khan s/o Muhammad Yaqoob	01.02.2012	25,006
6	Shop	728	-do-	Wasim Akram, Mohsin Ali s/o Abdul Rasheed	01.07.1980	43,430
7.	Shop	364	-do-	Sabir Hussain s/o Mohammad Shafi	1998	8,790
8.	Shop	364	-do-	Gulzar Khan s/o Gul Zaman	2001	35,340
9.	Shop	364	-do-	Shoukat Zaman s/o Muhammad Yaqoob	25.08.2008	35,340
10.	Shop	364	-do-	Mohammad Anwar & Mohammad Akram s/o Akbar Khan	25.06.1977	45,934
11.	Shop	364	-do-	Mohammad Iqbal s/o Mohammad Yousaf	2000	28,650
12.	Shop	728	-do-	Aurangzeb s/o Abdul Ghafoor	07.02.2006	70,259
13.	Shop	324	-do-	Aurangzeb s/o Mohammad Sharif	01.07.1995	26,919

14.	Shop	324	-do-	Babar Sulieman s/o Mohammad Sulieman	1995	35,892
15.	Shop	728	-do-	Haji Abdul Aziz s/o Bahram Khan	1976	52,116
16.	Shop	351	-do-	Haider Zaman s/o FazalElahi	15.09.1992	29,920
17.	Shop	480	-do-	Mehmood Ahmad s/o Jamal Din	1983	33,957
18.	Shop	70.68	Main Bazar West side	Syed Pervez Iqbal Shah & Zahid Shah	19.07.1999	29,786
19.	Shop	70.68	-do-	Tariq Jameel	01.03.1988	33,939
20.	Shop	70.68	-do-	Mohammad Jahangir s/o Kala Khan	01.03.1988	22,248
21.	Shop	70.68	-do-	Mohammad Asif Raza, Ahsan Raza &Zohaib Sultan	01.03.1988	22,248
22.	Shop	70.68	-do-	Mehmood Rehman s/o Waliyat Khan	01.03.1988	27,810
23.	Shop	46.5	-do-	Mehmood Rehman s/o Waliyat Khan	01.03.1988	23,700
24.	Shop	71.44	-do-	Abdul Sattar s/o Bhola Khan	01.03.1988	39,240
25.	Shop	46.5	-do-	Mohammad Sadiq s/o Afsar Khan	01.03.1988	14,427
26.	Shop	65.1	-do-	Farooq Ahmad s/o Munshi Khan	01.03.1988	26,900
27.	Shop	65.1	-do-	AbidaParveen w/o Mohammad Zafar	01.03.1988	33,737
28.	Shop	65.1	-do-	Mohammad Ashraf s/o Jamal Din	01.03.1988	33,772
29.	Shop	111.6	-do-	Arsalan Rehman & Brothers	01.03.1988	40,624
30.	Shop	65.1	-do-	Aurangzeb s/o Abdul Ghafoor	01.03.1988	39,468
31.	Shop	63	-do-	Ziyarat Khan s/o Aziz Gul	01.03.1988	40,540
32.	Shop	35	-do-	Habib Elahi s/o Karam Elahi	01.03.1988	41,136
33.	Shop	33.5	-do-	Haris, Osama & Ali	15.07.2002	24,170
34.	Shop	33.5	-do-	Haris, Osama & Ali	15.07.2002	24,170

35.	Shop	30	-do-	ZubairAkram& Brothers	15.07.2002	24,116
36.	Shop	30	-do-	Mohammad Aslam s/o Mohammad Shafi	15.07.2002	28,368
37.	Shop	30	-do-	Mohammad Aslam s/o Mohammad Shafi	15.07.2002	19,818
38.	Shop	30	-do-	Khalid Mehmood s/o Muzafar Din	15.07.2002	20,180
39.	Shop	30	-do-	Tariq Mehmood s/o Muzafar Din	15.07.2002	26,640
40.	Shop	33.54	-do-	Mohammad Bashir s/o Ghulam Mohammad	2001	45,056
41.	Shop	33.54	-do-	Mohammad Shabir s/o Gohar Rehman	2001	50,688
42.	Shop	165.1	-do-	Kamran s/o Mir Akbar	2001	41,510
43.	Shop	324	-do-	Munir Ahmad s/o Munshi Khan	1992	26,919
44.	Shop	275	G.T. Road North side	Malik Abdul Salam s/o Malik Bahadur	1986	38,745
45.	Shop	275	-do-	Pir Mohammad s/o Dost Mohammad	2003	10,170
46.	Shop	275	-do-	Mohammad Ejaz s/o Shokat Ali	01.02.2007	47,536
47.	Shop	275	-do-	SajidMehmood s/o Abdul Waheed	04.12.2006	20,676
48.	Shop	275	-do-	Sikandar Khan s/o Mian Dad Khan	1989	28,413
49.	Flat	100	Flat No.2	Noor Mohammad Adv.	1986	56,842
50.	Flat	100	Flat No.3	JameelurRehman Adv.	1989	58,348
51.	Flat	100	Flat No.4	Mirza Ahmad Shokat Adv.	1986	60,968
52.	Flat	100	Flat No.5	HaiderZaman Khan Adv.	1986	53,412
53.	Flat	100	Flat No.6	Sardar Abdul Rauf Adv.	1986	70,692
54.	Flat	100	Flat No.7	Raja YasirAyazKiyani	2011	34,035
55.	Flat	100	Flat No.8	NaeemulHaq Adv.	03.10.2005	56,712

56.	Flat	100	Flat No. 9	Mohammad Afzal Khan	1986	74,120
57.	Flat	100	Flat No.10	Haji Mohammad Iqbal	1986	5,168
58.	Flat	100	Flat No.11	Syed Mehboob Shah Adv.	1986	74,412
59.	Flat	100	Flat No.12	Mohammad Ashraf Hashmi Adv.	1986	37,232
60.	Flat	100	Flat No.15	Raja Mohammad Zubair Adv.	2007	16,032
61.	Flat	100	Flat No.16	Abdul WaheedAzhar Adv.	30.04.1994	43,492
62.	Shop	120	G.T. Road	Mehmoodul Hassan Edhi Centre	11.04.1996	2,975
63.	Shop	48	,-do-	Mohammad Shafique s/o Hassan Din Adv.	24.12.2002	41,532
64.	Shop	377	Zafar Park North side	Javed Khan & Brothers	1991	31,373
65.	Shop	377	,-do-	Shakeel Ahmad s/o Mohammad Anwar	21.03.2009	45,650
66.	Shop	377	,-do-	Mohammad Yousaf& Brothers s/o Kamal ud Din	26.05.1991	45,661
67.	Shop	377	,-do-	Haji HaiderZaman s/o Gulab Khan	1991	53,634
68.	Shop	377	,-do-	Mehdi Zaman s/o Ali Bahadur	1991	83,850
69.	Shop	377	,-do-	GullIshtiaq s/o Humayun Khan	27.07.2011	50,214
70.	Shop	377	,-do-	GhulamMohiud Din s/o Alif Din	1991	44,812
71.	Shop	377	,-do-	Mohammad Naseer s/o Mohammad Ashraf	2011	41,085
72.	Shop	377	,-do-	Mohammad Asif s/o Mohammad Miskeen	1991	37,059
73.	Shop	377	,-do-	Munawar Khan s/o Fazal Khan	1991	57,358
74.	Shop	100	Railway Road South side	Mohammad Naeem&Waheed Khan	2009	49,668
75.	Shop	572	,-do-	Mohammad Ismahim	1992	38,460

				Mughal s/o Mohammad Bashir		
76.	Shop	572	,-do-	Tahir Ali s/o Ghulam Younas	1992	42,088
77.	Shop	352	,-do-	Mohammad Asif & Mohammad Arif	2011	30,448
78.	Shop	308	,-do-	Mohammad Younas & Rustam Khan	2000	24,948
79.	Shop	363	,-do-	Jameelur Rehman s/o Abdul Majeed	2004	114,843
80.	Shop	264	Sadar Bazar South side	Arif Khan s/o Jumah Khan	06.10.2001	33,864
81.	Shop	264	,-do-	Abdul Waheed s/o Safeer Khan	25.02.2005	42,800
82.	Shop	264	,-do-	Omar Farooq & Bilal Younas s/o Mohammad Younas	30.06.2005	25,753
83.	Shop	264	,-do-	Mushtaq Ahmad	2007	33,310
84.	Shop	264	,-do-	Mumtaz Ahmad s/o Mohammad Khan	1993	23,940
85.	Shop	264	,-do-	Manzoor Elahi s/o Mohammad Baksh	13.07.1993	49,706
86.	Shop	264	,-do-	Abdul Rasheed s/o Mehtab Din	13.07.1993	17,955
87.	Shop	264	,-do-	Babar Zaman s/o Mohammad Akbar	19.06.2007	31,596
88.	Shop	264	,-do-	Abdul Basit s/o Abdul Qadoos	2012	28,668
89.	Shop	264	,-do-	Jameelur Rehman s/o Abdul Majeed	2012	114,774
90.	Shop	264	,-do-	Haji Mansar Khan	12.05.1993	103,247
91.	Shop	264	,-do-	Allah Yaar Khan	1993	28,716
92.	Shop	264	,-do-	Shahid Ali & Brothers	2012	43,350
93.	Shop	264	,-do-	Dr. Akhtar Nawaz	1993	54,134
94.	Shop	264	,-do-	Aurangzeb s/o Abdul Ghafoor	17.10.2006	84,182
95.	Shop	264	,-do-	Aurangzeb s/o Abdul Ghafoor	2007	94,304
96.	Shop	264	,-do-	Amir Nawaz s/o Haq Nawaz Khan	25.08.2006	94,322

97.	Shop	264	,-do-	ArifZaman s/o AzeemUllah	05.11.2004	38,775
98.	Shop	264	,-do-	Tariq Khan s/o Khan Afsar	31.01.1993	56,404
99.	Shop	228	,-do-	Anwar ulHaq s/o MehmoodulHaq	1991	21,252
100.	Shop	228	,-do-	Anwar ulHaq s/o MehmoodulHaq	2012	27,372
101.	Shop	228	,-do-	NaveedAzmat s/o Aziz urRehman	1993	32,488
102.	Shop	228	,-do-	Shakeel Ahmad & Brothers	15.04.2001	95,358
103.	Shop	228	,-do-	Abdul Wahab s/o Dad Mohammad	1991	124,996
104.	Cabin	62.3	,-do-	GhulamMurtaza s/o Fazal Din	1991	19,896
105.	Shop	162	,-do-	Abdul Hameed s/o Allah Rakha	11.01.2008	52,171
106.	Shop	375	,-do-	Mohammad Ishaq	08.03.1981	25,160
107.	Shop	100	,-do-	NaeemGul s/o Shokat Nawaz	28.12.2010	18,936
108.	Shop	220	,-do-	MasroorHussain s/o MohiburRehman	2011	23,865
109.	Shop	220	,-do-	Abdul Salam s/o Abdul Sattar	1988	27,153
110.	Shop	200	,-do-	Muqarab Khan s/o Akbar Khan	1977	26,460
111.	Shop	200	,-do-	Akbar Khan	1977	52,325
112.	Shop	200	,-do-	Mohammad MuneerWarsi& Sons	2008	57,204
113.	Shop	200	,-do-	Mohammad Salaiman s/o Abdul Rehman	2010	21,698
114.	Shop	160	,-do-	Amjad Ali s/o GhulamQadir	1990	167,763
115.	Shop	160	,-do-	AsimMehmood s/o Aziz urRehman	2012	27,276
116.	Shop	180	,-do-	Hafeez Anwar s/o Zaiwar	17.10.1968	58,246
117.	Shop	96	,-do-	Qaim Din s/o Badar Din	1989	32,856
118.	Shop	260	,-do-	Seth Abdul Hameed through Khalid Mehmood	1983	130,806



119.	Shop	260	, -do-	Seth Abdul Hameed through Khalid Mehmood	1983	122,384
120.	Shop	260	, -do-	Mohammad Ismahil s/o Faqir Mohammad	01.07.1995	89,504
121.	Shop	480	, -do-	Fiaz Khan	07.12.1991	64,514
122.	Shop	220	, -do-	PirZada Mohammad Nadeem	07.12.1991	49,240
<b>Total:</b>						<b>5,346,339</b>

**Annex-5**  
**Para No. 1.2.2.9**

**Detail of non-imposition of Penalty during 2016-17(Haripur)**

S.No	Name of Scheme	Estimated Cost in (M)	Expenditure Rs. in (M)	Date of Work order	Penalty 10% Rs. in (M)
1.	Pav: streets in Karwala	0.350	0.292	20-12-2016(4Months)	0.035
2.	Road Village Barkot	1.00	0.555	20-12-2016(6Months)	0.1
3.	Road Village Jandi	0.50	0.279	20-12-2016(6Months)	0.05
4.	Road GalliMohBarkot	0.50	.281	20-12-2016(6Months)	0.50
5.	Dozer Work VC Hilli, Neelan Bhutto	0.900	0.509	20-12-2016(6Months)	0.09
6.	Pav: Streets VillagBhaki	0.800	0.561		0.08
7.	Pav: Streets KotNajibUllah	0.950	0.526		0.095
8.	Pav: Streets Village Kathi	0.350	0.348	10-02-2017(3Months)	0.035
9.	Pav: Streets Mankarai	0.350	0.349		0.035
10.	Pav: Strees Village Makhan	0.600	0.374	10-03-2017(4Months)	0.06
11.	Pav: Streets Jagal	1.00	0.879	20-12-2016(4Months)	0.1
12.	P/Wall village TaliKian	0.600	0.347	10-02-2017(4Months)	0.06
13.	Remaining work U/C Luddarmang	0.400	0.205		0.04
14.	Sanitation in VC Talokar	2.00	1.510	14-12-2017(6Months)	0.2
15.	Play Ground NO.2	2.00	1.737	02-12-2016(9Months)	0.2
16.	Transp: Garbage Bagra, BandiSher Khan etc	1.200		26-04-2017(3Months)	0.12
17.	Transp: Garbage Pandak, Ali Khan, kholianetc	1.500	1.086		0.15
18.	Transp: Garbage Darwesh, Panian, Kotetc	1.600	1.577	15-03-2017(4Months)	0.16
19.	Pav: Streets Talokar	1.00	0.787	23-07-	0.1

				2017(4Months)	
20.	Constt: arch SaraiNiamt	1.700	0.617	23-07-2017(5Months)	0.17
21.	Pav: Streets TW Central	1.650	1.292	19-04-2017(4Months)	0.165
22.	4No Bores U/C Dingi	0.600	0	19-042017(4Months)	0.06
23.	Bores TW Darwesh	1.650	1.385	20-04-2017(4Months)	0.165
24.	5No bores Hattar	1.00	0.764		0.1
25.	11No Bores U/C Mankarai	1.650			0.165
26.	11No Bores TW Kholian	1.650	1.036		0.165
27.	Filtaration Plant MohBaboo	2.50	2.30		0.25
28.	Constt: Nulla Hospital to Zafar Park	0.500	0.409		0.05
29.	Foundation TangaChaman	1.00	0		0.1
30.	Installation of Sustbins	2.00	1.738	10-2-2017(4 Months)	0.2
31.	WSS U/CNorth& Central	3.00	2.805	23-1-2017(5 Months)	0.3
32.	Constt: of Nullah at Moh: Swatian	1.00	0	28-8-2016(6 Months)	0.1
33.	7 No Bors U/C SaraiSaleh	1.050	0.523	13-6-2016(6 Months)	0.105
34.	Imp: Reh: WSS Tofkian	1.500	1.230	6-6-2016(3 Months)	0.15
35.	Completion of ground Meelam	0.500	0.434		0.05
36.	Installation of Dustbins	2.00	1.737		0.2
37.	12No Bores Shah Maqsood	1.800	1.464		0.18
38.	P.Wall at Village Pakshahi	1.500	0.845	5-12-2016(6 Months)	0.15
39.	Path at Dhamkar Colony	1.500	0.991		0.15
40.	Path at Kangra	1.500	0.9881		0.15
41.	Constt: Road at Pindserian	3.00	1.8713		0.3
42.	Pav: Streets at Fazal Colony	0.500	0.312		0.05
43.	Pav: Streets	1.00	0.716		0.1

	DhodianMaira				
44.	WSS PindHashim Khan	4.500	4.444		0.45
45.	WSS U/C Rehana	4.500	4.451		0.45
46.	WSS U/C North/Central	3.00	2.524		0.3
47.	Constt: JanazaGah at Pandori	1.00	0.6634	14-6-2017(3 Months)	0.1
48.	Pav: of StreetsChohar Sharif Ph:I	0.800	0.543	6-6-2017(3 Months)	0.08
49.	Constt: of Road Cham Sangian	2.00	1.461	28-4-2017(3 Months)	0.2
50.	Constt: Road KahalPayeen	4.00	3.302	21-11-16(6Months)	0.4
51.	Constt: Road Bani Baba	2.50	2.431	21-11-16(4Months)	0.25
	<b>Total;</b>	<b>125.15</b>			<b>12.511</b>

**Annex-6**  
**Para No. 1.3.1.1**

**Detail of Developmental Schemes without Administrative Approval during 2016-17**

S.No	Name of Scheme	VC/NC	E/Cost (M)
1.	PTR Paki Ban	Qazipur	2.000
2.	M&R work at TMA Office	Ghazi	2.000
3.	PCC/Sanitation work GhariNaqarchian	MianDheri	0.500
4.	Const: of R/Wall SumandarMaira	Qazipur	0.300
5.	Sanitation Scheme DeraRustom	Hassanpur	0.600
6.	PCC of street phai	Phai	1.500
7.	PCC of drain jullo	Phai	0.350
8.	Pavement of street khalo c/o shahid	Khalo	0.150
9.	Const: of R/Wall at GawariJamroz	Gawari	0.150
10.	Const: of RCC slab near h/o WalayatSobra	Sobra	0.150
11.	Const: of wall/street Ghara.	Ghara	0.500
12.	Const: of Link road salamkhand	Salam Khand	0.900
13.	Const: of waiting shed at mashwanichowk, serikot-kundi road.	Kundi	0.400
14.	Const: of Additional Rooms in V/C Salam Khand and V/C kundi	Kundi	0.600
15.	Provision of Sign Boards in U/C Kundi	Kundi	0.100
16.	Pavement of street/path Amar Khana Salam Khand, Dara, Sherawal	Kundi	2.000
17.	Const: of R/Wall BotigramBokater	Botigram	0.500
18.	Const: of path Serikot	Serikot	0.500
19.	PCC of path main serikot	Serikot	1.100
20.	Const: of R/Wall Chaprian	Badharos	0.300
21.	Development work at Moh: Mustafa KhoiDara.	Badharos	0.400
22.	Const: of Tallajat Tamari	Gawari	0.300
23.	PCC of path IjazGawari	Gawari	0.200
24.	PCC of street shah alihaiderbhada	Badhar	0.200
25.	Const: of Link road BaghdaraMoh; faqero	Badharos	1.400
26.	Const: of R/Wall, PCC Kangrocha etc.	Kangrocha	0.600
27.	Const: of R/Wall of BaniDaviGuldoga	Davi	0.600
28.	Const: of R/Wall of JanazagahZiaratBela.	ZiaratBela	0.800
29.	Const: of Culvert Hamlet.	Sobra	0.300
30.	PCC of road GGHS Sobra Hamlet	Sobra	0.500
31.	PCC of path, R/Wall Pai Banda K/Bara.	K/Bara	0.300
32.	PCC of path Moh: AkramChamyari	Chamyari	0.100
33.	PCC of path PipliyalaMoh: Shah Nawaz	Pipleyala	0.100
34.	PCC of path village K/Bara.	K/Bara	0.300
35.	Dozer work K/Bara		0.200
36.	Const: of R/Wall and PCC of path	K/Bara	0.200

37.	Const: of R/Wall,PCC Path at BandiSyedan	K/	0.400
38.	Const: of R/Wall at Hamlet Sobra	Sobra	0.200
39.	Purchase of water Filter Equipment	Sobra	0.500
40.	WSS Ziarat Bella		0.547
41.	Constt: Community Centre	Kundi	0.500
<b>Total:</b>			<b>25.147</b>

**Annex-7**  
**Para No. 1.3.1.3**

**Detail of schemes with estimated costs less than Rs. 500,000**

<b>S. No</b>	<b>Name of Schemes</b>	<b>Allocation Rs</b>	<b>Expenditure Rs.</b>
1.	WSS, khas Village Kotehra.	0.200	186,644
2.	Const: of water tank at village JabiBandiSyedan /W.PoolChamyari.	0.150	141,504
3..	WSS ShakirDheriPipliyala.	0.100	100,000
4..	Water Bore Moh: Sobat Khan Pipliyala.	0.350	WIP
5.	Repair of WSS RatiDheriTarchatti.	0.300	293,982
6.	Const: of open well Hakim Jhamra.	0.200	WIP
7.	Const: of overhead tank at Jamu.	0.400	WIP
8.	WSS, ChechianJhamra.	0.500	482,049
9.	Water Tank SherazBandiMaira.	0.100	94,786
10.	Const: of Open well Moh: RiazSokra.	0.200	191,247
11.	PCC / Sanitation work GhariNaqarchian.	0.500	459,281
12.	Const: of R/Wall SumandarMaira.	0.300	269,950
13.	PCC of drain Jullo.	0.350	336,005
14.	Pavement of street Khalo c/o Shahid.	0.150	137,730
15.	Const: of R/Wall at GawariJamroz.	0.150	14,147
16.	Const: of RCC slab near h/o WalayatSobra Sector.	0.150	142,583
17.	Const: of Waiting shed at MashwaniChowk, Serikot.	0.400	370,224
18.	Provision of Sign Boards in U/C Kundi	0.100	90,000
19.	Const: of R/WallChaprian.	0.300	287,334
20.	Development work at Moh: Mustafa KhoiDara.	0.400	371,868
21.	Const:ofTallajat Tamari.	0.300	286,074
22.	PCC of path IjazGawari.	0.200	188,608
23.	PCC of street shah AliHaiderBhada.	0.200	183,685
24.	Const: of Culvert Hamlet.	0.300	252,115
25.	PCC of path, R/wall Pai Banda K/Bara.	0.300	286,859
26.	PCC of path Moh: AkramChamyari.	0.100	87,990
27.	PCC of path PipliyalaMoh: Shah Nawaz.	0.100	100,000

28.	PCC of path village K/Bara.	0.300	289,979
29.	Dozer work K/Bara	0.200	185,934
30.	Const: of R/wall and PCC of path Village Shanga.	0.200	191,962
31.	Const: of R/wall, PCC of path at Village BandiSyedian.	0.400	377,124
32.	Const: of Community Center Kundi.	0.500	485,011
		<b>Total:</b>	<b>6,162,545</b>



**Annex-8**  
**Para No. 1.4.2.1**

**Detail of Non-recovery of penalty during 2016-17(Ghazi)**

<b>S. No</b>	<b>Name of Schemes</b>	<b>Allocation Rs.</b>	<b>Date of commencement</b>	<b>Req'd date of completion</b>	<b>Actual Position</b>	<b>Penalty @ 10%</b>
1.	BTR Peki ban	2,000,000	19/5/2017	19/8/2017	Work In Progress	200,000
2.	Const sanitation/PCC ghazi to river Indus Mubinbanda	9,000,000	21/3/2017	21/6/2017	Work in progress	900,000
3.	Pavement of street/path Amar khana, salamkhand, DaraSharwal	2,000,000	29/05/2017	29/08/2017	Work in progress	200,000
4.	R/wall janazgahZiaratBela	800,000	19/5/2017	19/8/2017	Work in progress	80,000
5.	Const of sewerage line/pavement of street khaloHujra	1,500,000	06/02/2017	06/05/2017	Work in progress	150,000
6.	Pavement of street sherawalKundi	2,000,000	19/05/2017	19/08/2017	Work in progress	200,000
7.	WSS UmerKhanaKundi	1,000,000	29/05/2017	29/8/2017	Work in progress	100,000
8.	Const of masjid in Qazipur	1,000,000	29/05/2017	29/8/2017	Work in progress	100,000
9.	Pavement of street road/Drain ESSA	1,500,000	18/3/2016	18/06/2016	Work in progress	150,000
10.	WSS Bait Gali	1,200,000	19/6/2016	19/9/2016	Work in progress	120,000
11.	PCC Path IjazGowari	200,000	29/5/2017	29/8/2017	Work in progress	20,000
	<b>Total:</b>	<b>22,200,000</b>				<b>2,220,000</b>

**Annex-9**  
**Para No. 1.4.2.3**

**List of Non-adjusted advances (TMA Ghazi) during 2016-17**

<b>S.No</b>	<b>Date</b>	<b>Name of Official</b>	<b>Particulars</b>	<b>Amount in Rs.</b>
1.	11/6/2011	Mushtaq Ahmed	Court fee	15,000
2.	7/5/2012	SM Jaffar& co	Generator M&R	10,000
3.	18/6/2012	M Parvaiz	Purchase of split AC	30,000
4.	27/12/2012	Islam Akhtar	Repair of tractor	15,000
5.	10/01/2013	XEN PESCO	Installation 50KV transformer	779,000
6.	15/1/2013	XEN PESCO	Installation of HT line	210,500
7.	24/1/2013	Parwar shah	Advance for poison	12,000
8.	4/7/2014	Saif Ali	Purchase of Battery	15,000
9.	17/11/2014	S. Sadaqat shah	Repair of FB	15,000
10.	8/12/2014	S. Sadaqat shah	Repair of Motor	5,000
11.	23/2/2015	M. Banaras SI	Daily wages workers	30,000
12.	20/5/2015	Javid khan	Renovation of nazim office	40,000
13.	20/5/2015	Shehzad khan	Repair of bath room	40,000
14.	26/8/2015	M.Zareen		5,000
15.	17/9/2015	Parwar shah	Dog killing poison	20,000
16.	17/9/2015	Parwar shah	White washing	25,000
17.	1/10/2015	Basharat shah	Crockery	30,000
18.	1/10/2015	Parwar shah	Stationary	40,000
19.	11/1/2016	Noor Hussain	Landsliding	30,000
20.	22/2/2016	Zulfiqar khan	Repair of vehicle	5,000
21.	29/2/2016	Imtiaz khan	Repair of vehicle	4,000
22.	29/2/2016	Shakeel Ahmed	Repair of TMO office	20,000
23.	4/5/2016	Shakeel Ahmed	Repair of shed	30,000
24.	17/5/2016	Zulfiqar khan	Repair of vehicle	25,000
25.	30/5/2016	M Asif	Repair of tractor	15,000
26.	10/6/2016	Shakeel Ahmed	Purchase of stabilizer	25,000
27.	24/6/2016	Akhtar Nawaz	Purchase of AC	60,000
28.	28/6/2016	Javid TOI	Visit/tour	1,000,000
29.	9/8/2016	Sadaqat shah	Repair of FB	8,000
30.	27/10/2016	Qari Noor Hussain	Land sliding	30,000
31.	27/10/2016	Akhtar Nawaz	Budget book	20,000
32.	6/12/2106	Haseb khan	Removal of sliding	40,000
33.	10/3/2107	Shakeel Ahmed	Repair of bathroom	25,000
34.	13/3/2017	Saad driver	Repair of tractor	25,000
<b>Total:</b>				<b>2,698,500</b>