



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT SWABI
KHYBER PAKHTUNKHWA**

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATION AND ACRONYMS

AA	Administrative Approval
ABL	Allied Bank Limited
AIR	Audit & Inspection Report
B&R	Building and Roads
BOQ	Bill of Quantity
CMD	Chief Minister's Directives
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DP	Draft Para
GBS	General Bus Stand
GFR	General Financial Rules
KSK	Karnal Sher Kali
LCB	Local Council Board
LGA	Local Government Act
LGE&RDD	Local Government Election & Rural Development Department
MC	Municipal Committee
MCs	Municipal Committees
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PFC	Provincial Finance Commission
TMA	Tehsil Municipal Administration
RDA	Regional Directorate of Audit

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act 2013, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil Municipal Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administrations, in District Swabi 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 report 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 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 observation 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 TMA's. DAC meetings could not be convened despite 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 administration. The Regional Directorate of Audit Mardan on behalf of the Director General District Government Khyber Pakhtunkhwa carries out the audit of four District Governments, TMAs and VCs/NCs of four Districts i.e. Mardan, Swabi, Malakand and Buner respectively.

The Regional Directorate of Audit Mardan has human resource of thirteen officers and staff, constituting 3289 man days. A budget of Rs 13.692 million was allocated during 2017-18. The Directorate is mandated conduct regularity (financial attest audit and compliance audit with authority audit) and performance audit of programs and projects.

Tehsil Municipal Administrations of District Swabi i.e. Swabi, Rajjar, Lahor and Topi 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 Rule of Business 2015. Financial provision of the Act established a local fund for each Tehsil Administration. Annual budget is authorized by the Tehsil Council in the form of budgetary grants.

a. Scope of audit

The total expenditure of the Tehsil Municipal Administrations, in District Swabi for the Financial Year 2016-17 was Rs 610.22 million. Out of this, RDA Mardan audited an expenditure of Rs 366.132 million which, in terms of percentage, was 60 % of auditable expenditure.

The total receipts of Tehsil Municipal Administration in District Swabi for the Financial Year 2016-17, were Rs 259.61 million which in terms of percentage, was 100% of auditable own receipts.

The total expenditure and receipts of Tehsil Municipal Administrations, in District Swabi, for the Financial Year 2016-17 were Rs 869.830 million. Out of this, RDA Mardan audited the expenditure and receipts of Rs 625.742 million.

b. Recoveries at the instance of audit

Recovery of Rs 28.24 million was pointed out during the audit. However, no recoveries were affected till the finalization of this report. The recovery pointed out was not in the notice of 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 during scrutiny and substantive testing in the field.

a. 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.

d. Comments on Internal Control and Internal Audit department

- e. 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 in the domain of TMAs.

f. Key Audit Findings

- i. Irregularity & Non-compliance of Rs 986.453 million were noticed in ten cases.¹
- ii. Weak Internal Control of Rs 63.572 million were noticed in sixteen cases²

g. Recommendations

- i. Disciplinary action needs to be taken for violation of the rules and regulations in spending the public money.
- ii. Deposit of taxes into Government treasury need to be ensured.
- iii. Overpayments/outstanding amount shall be recovered from the concerned besides action against the person(s) at fault.
- iv. Internal controls may be strengthened to minimize the lapse.

¹ Para: (1.2.1.1 & 1.2.1.2) (1.3.1.1, 1.3.1.2, 1.3.1.3 & 1.3.1.4) (1.4.1.1 & 1.4.1.2) (1.5.1.1 & 1.4.1.2)

² Para: (1.2.2.1 & 1.2.2.2) (1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.3.2.6 & 1.3.2.7) (1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.4 & 1.4.2.5) (1.5.2.1 & 1.5.2.2)

SUMMARY TABLES AND CHARTS

I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO)in Audit Jurisdiction	4	869.830
2	Total formations in audit jurisdiction	4	869.830
3	Total Entities (PAO)Audited	4	625.742
4	Total formations Audited	4	625.742
5	Audit and Inspection reports	4	625.742
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit Observations regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	0
2	Financial management	47.476
3	Internal controls	62.58
4	Others	939.969
Total		1050.025

III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2016-17	Total for the year (2015-16)
1	Outlays Audited		219.17	259.61	146.962	625.742	410.971
2	Amount Placed under Audit Observation /Irregularities of Audit		56.925	53.131	939.969	1,050.025	95.897
3	Recoveries Pointed Out at the instance of Audit		9.449	18.791	0	28.24	59.577
4	Recoveries Accepted /Established at the instance of Audit		-	-	-		25.691
5	Recoveries Realized at the instance of Audit	-	-	-	-		-

IV: Irregularities pointed out

(Rs in million)

S. No	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	47.476
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	939.969
4	Quantification of weaknesses of internal controls system.	62.58
5	Recoverable and overpayments, representing cases of established overpayment or misappropriations of public monies.	
6	Non-production of record to Audit	
7	Others, including cases of accidents, negligence etc.	
Total		1,050,025

V: Cost Benefit

(Rs in million)

S. No	Description	Amount
1	Outlays Audited	868.498
2	Expenditure on audit	0.320
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER-1

1.1 Tehsil Municipal Administrations, in District Swabi

Introduction, Functions and powers of Tehsil Municipal Administration:

District Swabi has four tehsils i.e. Swabi, Lahore, Topi and Razzar. Each TMA is managed by a Tehsil Municipal officer. Each TMA has its own Tehsil Municipal Officer, Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation).

According to Section 22 of LGA 2013, the functions and powers of Tehsil Municipal Administration are as under:

- Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- Execute and manage development plans for improvement of municipal services and infrastructure;
- Exercise control over land-use, land-subdivision, land development and enforce municipal laws, rules and bye-laws and prevent and remove encroachments;
- Regulate affixing of sign-boards and advertisements;
- Prepare budget, long term and annual municipal development programmes;
- Collect taxes, fines and penalties and organize sports, cultural, recreational events, fairs and shows; organize cattle fairs and cattle markets, co-ordinate and support municipal functions amongst village and neighborhood councils
- Prepare financial statements and present them for Audit

1.1.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administration in district Mardan for the year 2016-17 is as under:

(Rs in million)

Head	Budget(Rs)	Expenditure(Rs)	Excess (Saving)(Rs)	%age (Saving)
Salary	160.73	153.58	(7.15)	(4.45)
Non-salary	89.04	91.35	2.31	2.60
Development	549.31	365.29	(184.02)	(33.50)
Total	799.08	610.22	(188.85)	

The savings of Rs 188.85 million in salary & developmental expenditure and excess of Rs 2.60 million in non-salary indicates weakness in the capacity of these local institutions to utilize the allocated budget.

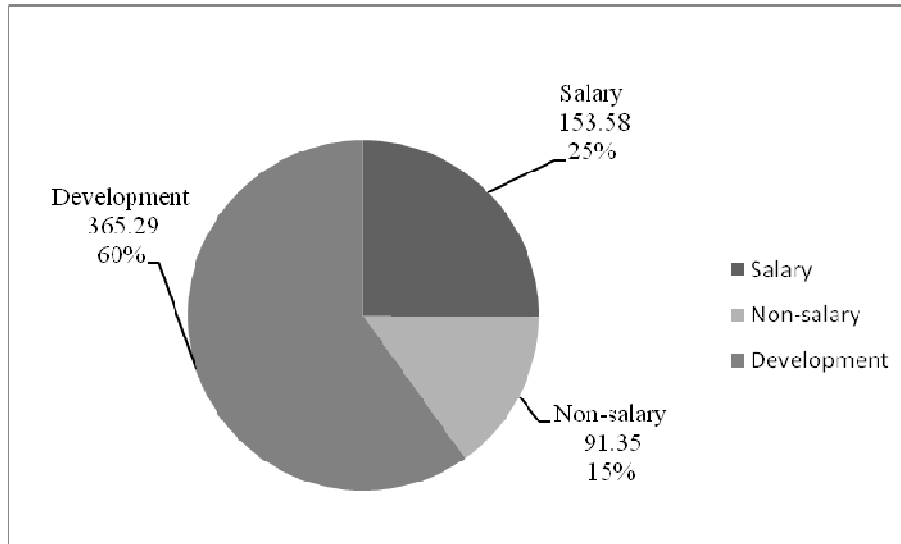
Detail of receipts realized during Financial Year 2016-17

(Rs in million)

	Government Sources	Own Sources	Total
2016-17	557.667	259.61	817.277

EXPENDITURE 2016-17

Rs in million



1.1.3 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.

1.2 TEHSIL MUNICIPAL ADMINISTRATION RAZZAR

1.2 TMA Razzar

1.2.1 Irregularity & Non-compliance

1.2.1.1 Unauthorized expenditure without Technical Sanction – Rs 15.178 million

According to Para 56 of CPWA Code, no work shall be executed without Administrative Approval /Technical Sanction and Budget allotment.

Tehsil Municipal Officer, TMA Razzar spent Rs 15,178,036 on execution of three developmental schemes without obtaining technical sanction from the competent authority during Financial Year 2016-17. Detail is given below:

S.No.	Name of scheme	Contractor	Due date of completion	Actual date of completion	E/Cost (Rs)	Expenditure (Rs)
1.	Const: of Janazgah at Tarakai	Khalid Badsha	19-05-2017	In progress (02/2018)	10,000,000	6,310,607
2.	Const: of Janazgah at Shewa Adda	-do-	05-05-2017	-do-	7,700,000	7,595,937
3.	Const: of Janazgah at Naranjai	-do-	05-05-2017	-do-	3,000,000	1,271,492
Total					20,700,000	15,178,036

Execution of scheme without T.S occurred due to weak financial controls which resulted in unauthorized expenditure.

The irregularity was pointed out in January 2018. Management stated that technical sanctions were in process and would be produced to audit as & when obtained from the competent authority. However, no progress was shown till finalization of this report.

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

Audit recommends regularization of expenditure by obtaining technical sanctions from the competent authority and action against the person(s) at fault.

AIR No. 07 (2016-17)

1.2.1.2 Non submission of Accounts of Local Government –Rs 239.391 million

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Razzar did not submit the accounts of receipts from the Government and own resources amounting to Rs 239,391,423 for consolidation of receipts' accounts by DAO Swabi during Financial Year 2016-17 as required above. Detail is given below:

S.No.	Particular	Amount (Rs)
1.	Receipts from own Source	66,528,423
2.	Receipts from Government	172,863,000
Total		239,391,423

Irregularity occurred due to violation of LGA 2013, which caused non reflection of financial information in the financial statements of the District.

The irregularity was pointed out in January 2018. Management did not respond to the audit observation.

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

Audit recommends fixing of responsibility and action against the person(s) at fault.

AIR No. 13 (2016-17)

1.2.2 Internal Control Weaknesses

1.2.2.1 Non recovery of Annual Tax and NOC Fee from Petrol Pumps - Rs 1.845 million

According to Government of KPK, Local Government Department Letter No. AOII/LCB/2-15/3008 date 07.04.2008, annual tax & NOC fee on petrol/ CNG pumps has been fixed as Rs 15,000 & Rs 30,000 respectively. According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-2011, & instruction of Senior Minister in Minutes of Meeting vide Para No. 05, tax shall be imposed on Petrol/ CNG pumps by all TMAs/ MCs in KPK at the prescribed rate.

Tehsil Municipal Officer, TMA Razzar did not realize Rs 1,845,000 on account of NOC fee and annual tax from the owners of 41 Petrol/ CNG Pumps situated at the approach roads under the jurisdiction of TMA Razzar during Financial Year 2016-17. Detail is given at the attached annexure-2.

Non-collection of fee from the owner of petrol pumps occurred due to lack of interest of the controlling officer towards generation of revenue which resulted in loss to the Council.

The irregularity was pointed out in January 2018. Management stated that notices would be issued to the owners of petrol pumps for recovery and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

Audit recommends recovery of the amount under observation and action against the person (s) at fault.

AIR No. 01 (2016-17)

**1.2.2.2 Non-Imposition of penalty on a/c of late completion of schemes
- Rs 2.370 million**

According to Clause 2 of the Contract Agreement & Para 03 of the work order, the works shall be completed within the stipulated period of time, otherwise 1% to 10% penalty on the estimated cost shall be imposed on default contractors for delay in completion of works.

Tehsil Municipal Officer, TMA Razzar awarded five development schemes to various contractors during Financial Year 2016-17. The contractors failed to complete the schemes within stipulated period of time. However, the competent authority did not impose penalty amounting to Rs 2,370,000 on concerned contractors for delay in completion of works. Detail is given at the annexure-3.

Non-imposition of penalty occurred due to weak internal controls, which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be submitted in due course of time. However, no reply was submitted till finalization of this report.

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

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

AIR No. 05 (2016-17)

1.3 TEHSIL MUNICIPAL ADMINISTRATION SWABI

1.3.1 Irregularity & Non-compliance

1.3.1.1 Non submission of Accounts of Local Government –Rs 367.027 million

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Swabi did not submit the accounts of receipts from the Government and own resources amounting to Rs 367,026,988 for consolidation of receipts' accounts by DAO Swabi during Financial Year 2016-17 as required above.

Irregularity occurred due to violation of LGA 2013, which caused non reflection of financial information in the financial statements of the District.

The irregularity was pointed out in January 2018. Management did not respond to the audit observation.

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

Audit recommends fixing of responsibility and action against the person(s) at fault.

AIR No. 01 (2016-17)

1.3.1.2 Unauthorized placement of fund in bank accounts –Rs 70.266 million

According to Government of KP Finance letter no 2/3(F/L)/FD/2015/Vol. X dated 12.01.2015, the provincial government departments should place/keep the funds with maximum three banks having credit rating “A”. No department will deposit money/fund in commercial banks without prior approval of the Finance Department.

During audit of the accounts of TMA Swabi for the financial year 2016-17, it was noticed that more than 15 bank accounts designated in the name of TMO Swabi were in operation since long with a closing balance of Rs 70,266,202 as on 30.06.2017 in violation of above criteria. Furthermore, no approval of the Finance Department for placement of funds in commercial banks accounts was available on record.

Unauthorized placement of fund occurred due to deviation from Finance Department’s directives which caused in unauthorized bank transactions/operation of bank accounts.

The irregularity was pointed out in January 2018. Management stated that justification/detail reply would be furnished after scrutiny of record. No progress was shown to audit till finalization of this report.

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

Audit recommends justification/inquiry in the matter besides action against the person(s) at fault.

AIR No. 02 (2016-17)

1.3.1.3 Unauthorized and irregular award of works worth –Rs 2.200 million

According to Chapter III, Procurement of Works and Non Consulting Services, Rule 3(c) sub rule (i) of KPPRA Procurement Rules 2014, a procurement entity shall only engage in alternate method by direct contracting, where civil works are to be contracted and are a natural extension of an earlier or ongoing job and it can be ascertained that the engagement of the same contractor will be more economical and will ensure compatibility of results in terms of quality of works subject to limitation of repeat or variation order and sub rule (v)(c) subject to the conditions of contract, a procuring entity may insure a variation order to a contractor to include works which were outside the original scope of works to ensure interests of Government and for reasons of economy, compatibility and efficiency provided that the value of variation order is not more than 15% of the contract value.

TMO Swabi tendered a scheme Renovation of District Assembly Hall, District Swabi with a cost of Rs 500,000 in 12/2016 and awarded to a contractor at 12.60% below. The contractor was issued the work order in 01/2017. The scheme was revised to Rs 2,200,000 in 05/2017 and contractor was paid Rs 694,989 upto first running bill dated 12.05.2017. The value of repeat/variation order shall not be more than 15% of contractual amount whereas the local office engaged the same contractor for the enhanced value of work Rs 1,700,000 which is 440% of the contractual value of work. This act on the part of the local office caused unauthorized award of work and loss to the Government.

Irregular award of contract occurred due to deviation from Procurement Rules, 2014 and weak internal controls, which caused in unauthorized and irregular award of work contract.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be furnished after scrutiny of record. However, no progress was shown to audit till finalization of this report.

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

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

AIR No. 15 (2016-17)

**1.3.1.4 Unauthorized award of contract of repair of transformers
-Rs 10.00 million**

According to Government of KP, Local Government & Rural Developmental Department, Peshawar letter No. 24-05-2016, PESCO will carry out repair of transformers in their approved workshops.

According to Chapter-III, Para “D” of Pakistan Water and Power Development Authority (WAPDA) for Fixed Assets, damaged transformers are received at WAPDA's Transformer Reclamation Workshops for repair. The value of serviceable and/or reusable parts of the damaged transformers will be credited to the Accounting Unit where the transformer originally came from. The repaired transformers will be sent back to the Regional Stores at standardized prices derived from the Computerized Store Inventory System (CSIS).

Tehsil Municipal Officer Swabi, awarded the contract of repair of transformers to contractor on approved cost of Rs 10,000,000 during Financial Years 2016-17. The transformers were the WAPDA's assets and repair of the said was the responsibility of WAPDA. Hence, the repair of transformers in private workshops through contractor was unauthorized. NOC from WAPDA (PESCO) for repair of transformers was also not obtained. Moreover, repair of transformers was not verified from the WAPDA authority, hence chance of double drawl on the same repair cannot be ruled out. Furthermore, Payment was made on non schedule items, however, Market Rate Analysis thereof was not available on record

Unauthorized award of contract for repair of transformers occurred due to weak internal control and deviation from WAPDA rules which resulted in unauthorized expenditure.

The irregularity was pointed out in January 2018. Management stated that detail reply would be submitted after scrutiny of record. However, no reply was furnished till finalization of this report.

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

Audit recommends fixing of responsibility and action against the person(s) at fault.

AIR No. 17 (2016-17)

1.3.2 Internal Control Weaknesses

1.3.2.1 Non recovery of outstanding water user charges –Rs 2.445 million

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

TMO Swabi did not recover outstanding water user charges amounting to Rs 2,445,186 from 608 consumers upto 30.06.2017.

Non recovery of outstanding water charges occurred due to weak internal control and inefficiency of the staff which resulted in loss to the council.

The irregularity was pointed out in January 2018. Management stated that taxation branch has been directed for recovery of water charges. However, no progress was shown to audit till finalization of this report.

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

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

AIR No. 05 (2016-17)

1.3.2.2 Non recovery of income tax from default contractors – Rs 1.544 million

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

During scrutiny of the record of Tehsil Municipal Officer, TMA Swabi for the financial year 2016-17, it was noticed that an amount of Rs 1,543,808 on account of income tax & surcharge was deducted by Regional Tax Office under the provision of section 140 from the designated bank of TMO account No 1021395741 Soneri Bank Swabi which was outstanding against the default contractors and not recovered by the management.

Non-recovery of income tax from the contractors occurred due to weak internal control and inefficiency of the management which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that TOR branch has been directed for recovery. No progress was shown to audit till finalization of this report.

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

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

AIR No. 06 (2016-17)

1. 3.2.3 Non recovery of outstanding dues –Rs 3.617 million

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

Tehsil Municipal Officer, TMA Swabi failed to recover the long outstanding dues amounting to Rs 3,617,328 from various default contractors during 2016-17, which caused a loss to the Government. Detail is given at annexure-4.

Non recovery of outstanding dues occurred due to weak internal control and inefficiency of the staff which resulted in loss to the Government.

The irregularity was pointed out in January 2018. Management stated that efforts are being made to recover the outstanding dues. However, no progress was shown to audit till finalization of this report.

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

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

AIR No. 07 (2016-17)

1.3.2.4 Loss due to non-achievement of 25% target increase – Rs 13.285 million

According to Para 2 of the Government of KPK Local Government & Rural Development Department letter No. AO-II/LCB/6-11/2013, dated 14-03-2016, the practice of re-auctioning of the contract shall continue till 25% or more increase over the last year approved bid/collection is achieved.

Tehsil Municipal Officer, TMA Swabi did not achieve the annual 25% increase target in revenue over the previous year revenue as required in criteria referred above due to which the Government sustained a loss of Rs 13,285,425 as per detail given below:

S.No	Head of Account	2015-16	2016-17	2016-17	Loss (Rs)
		Actual (Rs)	Target (Rs)	Actual (Rs)	
1	2% property tax	41,671,600	50,005,920	42,100,000	(7,905,920)
3	General Bus Stand Swabi	22,304,476	26,765,371	23,683,190	(3,082,181)
	Tehi bazari fee	1,369,175	1,643,010	1,668,200	25,190
4	Tanga Ada	62,417	74,900	58,652	(16,248)
5	Slaughter house Fee	227,604	273,125	228,370	(44,755)
6	Water Rate Fee	677,590	813,108	536,730	(276,378)

7	Income from Public Latrine	463,440	556,128	361,790	(194,338)
8	Cattle fairs Fee	3,766,312	4,519,574	3,533,000	(986,574)
9	Advertisement Fee	1,553,000	1,863,600	1,059,380	(804,220)
Total		72,095,614	86,514,737	73,229,312	(13,285,425)

Non achievement of target receipts was due to weak internal controls which result in loss to the Government.

The irregularity was pointed out in January 2018. Management stated that the concerned taxation branch has been directed to explain the actual position. However, no progress was shown to audit till finalization of this report.

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

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

AIR No. 09 (2016-17)

1.3.2.5 Loss to Government due to non recovery of annual fee from petrol pumps and CNG Stations –Rs 4.375 million

According to Government of KPK, Local Government Department Letter No. AOII/LCB/2-15/3008 date 07.04.2008, annual tax on petrol/ CNG pumps has been fixed as Rs 25,000. According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-2011, & instruction of Senior Minister in Minutes of Meeting vide Para No. 05, tax shall be imposed on Petrol/ CNG pumps by all TMAs/ MCs in KPK at the prescribed rate.

Tehsil Municipal Officer, TMA Swabi did not realize Rs 4,375,000 on account of NOC fee and annual tax from the owners of 25 Petrol/ CNG Pumps situated at the approach roads under the jurisdiction of TMA Swabi during the period from 2010-11 to 2016-17. Detail is given below.

Description	Amount (Rs)
Annual fee each year/pump	25,000
No of pumps	25
Annual fee for one year	625,000
Fee from 2010-11 to 2016-17 (7 years)	4,375,000

Non-collection of fee from the owner of petrol pumps occurred due to lack of interest of the controlling officer towards generation of revenue which resulted in loss to the Council.

The irregularity was pointed out in January 2018. Management stated that the concerned taxation branch has been directed to explain the actual position. However, no progress was shown to audit till finalization of this report.

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

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

AIR No. 12 (2016-17)

1.3.2.6 Non deposit of stamp duty, Professional Tax & DPR fund -Rs 1.918 million

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

Tehsil Municipal Officer, TMA Swabi deducted Rs 1,918,000 on account of Stamp Duty, Disabled Person Rehabilitation Fund and Professional Tax from various contractors on execution of developmental schemes during 2016-17. The amount so deducted was lying in the designated bank account of the TMO

concerned instead of depositing into Government treasury under proper head of accounts. Detail is given at annexure-5.

Non-deposit of revenue occurred due to weak internal controls which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that all the deducted taxes have been deposited into relevant head of accounts and detail would be submitted after scrutiny of record. However, no proof of deposits was shown to audit till finalization of this report.

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

Audit recommends depositing of taxes into Government treasury and action against the person(s) at fault.

AIR No.13 (2016-17)

**1. 3.2.7 Non-imposition of penalty for non completion of works –
Rs 3.856 million**

According to clause 2 of the contract agreement, penalty of 1% per day and up to maximum of 10% of the bid cost shall be imposed for delay in completion of work.

Tehsil Municipal Officer Swabi awarded 26 schemes worth Rs 38,564,000 to various contractors during 2016-17, which were required to be completed in stipulated period of time. However, the works were in progress till June 2017. The local office was required to take initiatives to speed up the works besides imposing penalty of Rs 3,856,400@ 10% on bid cost of the works, which was not done. Detail is given at annexure-6.

Non-imposition of penalty occurred due to weak internal control, which resulted in deprivation of public from the benefits of the schemes and loss to Government.

The irregularity was pointed out in January 2018. Management stated that the dissolution of Tehsil Council Swabi and vote of no confidence caused delay in execution of schemes. Reply was not correct as the contractors were required to complete the schemes within the time irrespective of dissolution of Tehsil Council.

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

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

AIR No. 20 (2016-17)

1.4 TEHSIL MUNICIPAL ADMINISTRATION TOPI

1.4.1 Irregularity & Non-compliance

1.4.1.1 Unauthorized expenditure without Technical Sanction – Rs 15.671 million

According to Para 56 of CPWA Code, no work shall be executed without Administrative Approval /Technical Sanction and Budget allotment.

Tehsil Municipal Officer, TMA Topi spent Rs 27,036,268 on execution of seven (07) developmental schemes without technical sanction by the competent authority during Financial Year 2016-17. Detail is given below:

S.No.	Name of scheme	Contractor	E/Cost (Rs)	Expenditure (Rs)
1.	Construction of Janaz Gah at Kotha	Zahir Redman	2,000,000	2,000,000
2.	Construction of Janaz Gah at Marghuz	M.A.S & Brothers	5,600,000	5,519,000
3.	Const: of Janaz Gah at Right Bank Colony	Zahir Redman	2,500,000	2,500,000
4.	Pavt: of Street at Batakara	Safdar Khan	3,000,000	2,637,000
5.	Construction of Janaz Gah at Solai	Tahir Muhammad	3,015,000	3,015,000
6.	Install: of Solar System at various Mosque NA-13	Fazal Khaliq & Co	9,000,000	5,881,368
7.	Installation of Solar System at various Mosque NA-12	Wajid Ali	9,000,000	5,483,900
Total			34,115,000	27,036,268

Execution of scheme without T.S occurred due to lake of financial control which resulted in unauthorized expenditure.

The irregularity was pointed out in February 2018. Management stated that technical sanctions would be obtained from the competent authority and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

Audit recommends regularization of expenditure by obtaining T.S from the competent authority and action against the person(s) at fault.

AIR No. 05 (2016-17)

1.4.1.2 Non submission of Accounts of Local Government –Rs 139.535 million

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Topi did not submit the accounts of receipts from the Government and own resources amounting to Rs 139,535,362 during Financial Year 2016-17, for consolidation of receipts' accounts by DAO Swabi as required above. Detail is given below:

S.No.	Particular	Amount (Rs)
1.	Receipts from own Source	45,214,362
2.	Receipts from Government	94,321,000
Total		139,535,362

Irregularity occurred due to violation of LGA 2013, which caused non reflection of financial information in the financial statements of the District.

The irregularity was pointed out in January 2018. Management did not respond to the audit observation..

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

Audit recommends fixing of responsibility and action against the person(s) at fault.

AIR No. 16 (2016-17)

1.4.2 Internal Control Weaknesses

1.4.2.1 Non recovery of Annual Tax, NOC Fee and Installation Fee from Petrol Pumps & Mobile Towers- Rs 1.785 million

According to Government of KPK, Local Government Department Letter No. AOII/LCB/2-15/3008 date 07.04.2008, annual tax & NOC fee on petrol/ CNG pumps has been fixed as Rs 15,000 & Rs 30,000 respectively. According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-2011, & instruction of Senior Minister in Minutes of Meeting vide Para No. 05, tax shall be imposed on Petrol/ CNG pumps by all TMAs/ MCs in KPK at the prescribed rate.

Tehsil Municipal Officer, TMA Topi did not realize Rs 1,110,000 and Rs 675,000 on account of Installation Fee, NOC fee and annual tax from the owners of Mobile Towers & Petrol/ CNG Pumps respectively situated at the approach roads under the jurisdiction of TMA Topi during Financial Year 2016-17. Detail is given at annexure-7 (i & ii).

Non-collection of fee from the owner of petrol pumps occurred due to lack of interest of the controlling officer towards generation of revenue which resulted in loss to the Council.

The irregularity was pointed out in January 2018. Management stated that that notices would be issued to the owners of petrol pumps/ mobile towers for recovery and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

Audit recommends recovery of the amount under observation and action against the person (s) at fault. **AIR No. 01 (2016-17)**

**1.4.2.2 Non-Imposition of penalty on a/c of late completion of schemes
- Rs 2.183 million**

According to Clause 6 of the Contract Agreement & Para 2 of the work order, the works shall be completed within the stipulated period of time, otherwise 1% to 10% penalty on the estimated cost shall be imposed on default contractors for delay in completion of works.

Tehsil Municipal Officer, TMA Topi awarded seven development schemes to various contractors during Financial Year 2016-17. The contractors failed to complete the schemes within stipulated period of time. However, the competent authority did not impose penalty amounting to Rs 2,182,600 on concerned contractors for delay in completion of works. Detail is given at annexure-8.

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

The irregularity was pointed out in January 2018. Management stated that action would be taken after scrutiny of record and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

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

AIR No. 03 (2016-17)

**1.4.2.3 Non-payment to LCB on a/c of 2% Pool Fund and Training
Fee - Rs 992,140**

According to Government of KPK LG & RDD, Local Council Board Peshawar memo No. AO/LCB/DT.P/ 2012-13 dated 22-03-2013, the charge

expenditure to be paid to the LCB by each council at the rates of 2% of all own Revenue/ Receipts of the Council as “Pool Fund” and Rs 100,000 as Contribution per annum for training capacity building.

Tehsil Municipal Officer, TMA Topi failed to pay Rs 892,140 on account of 2% Pool Fund and Rs 100,000 as training capacity building fee to the Local Council Board Peshawar during Financial Year 2016-17. Detail is given at annexure-9

Non-payment occurred due to weak internal control which resulted in non-payment of pool fund to LCB.

The irregularity was pointed out in February 2018. Management stated that financial position of the TMA is weak, as and when become sound, the amount would be paid to LCB. Reply was not tenable. The amount was required to be paid in time to the quarter concerned.

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

Audit recommends payment of the amount under observation to LCB and action against the person(s) at fault.

AIR No. 08 (2016-17)

1.4.2.4 Undue retention of Government revenue amounting to Rs 1.873 million

According to Para 8 of Treasury rule, 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, TMA Topi deducted Rs 1,873,100 on account of Stamp Duty, Disabled Person Rehabilitation Fund and Professional Tax from

various contractors on execution of developmental schemes during Financial Year 2016-17. The amount so deducted was laying in the designated bank account of the TMO concerned instead of depositing into Government treasury under proper head of accounts. Abstract is given below and detail is given at annexure-10.

S.No.	Particular	Amount (Rs)
1.	Stamp Duty	629,700
2.	Disabled Person Rehabilitation Fund	529,200
3.	Professional Tax	714,200
Total		1,873,100

Undue retention of revenue was due to weak internal control which resulted in loss to Government.

The irregularity was pointed out in January 2018. Management stated that action would be taken after scrutiny of record and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

Audit recommends depositing of taxes into Government treasury and action against the person(s) at fault.

AIR No. 09 (2016-17)

1.4.2.5 Unauthentic collection on a/c of 2% property tax- Rs 19.182 million

According to Para 19(f) of the Model Terms & Conditions for auction of the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2017 dated 20/02/2017, complete record of mutation, month-wise statement showing actual recovery duly

verified by the concerned Tehsildar/ Deputy Commissioner shall be obtained from the revenue officer by each local council.

During scrutiny of the record of Tehsil Municipal Officer, TMA Topi for the Financial Year 2016-17, it was observed that the contract of 2% property tax was run departmentally. A sum of Rs 19,182,084 was shown realized on account of 2% property tax during 2016-17. However, record regarding mutation, month-wise statement showing total transactions made during the year duly verified by the concerned revenue authority was not produced to audit. Hence, audit could not authenticate the collection made on account of 2% property tax.

Unauthentic receipts on account of 2% property tax occurred due to weak internal control which resulted in unauthentic and doubtful collections.

The irregularity was pointed out in February 2018. Management stated that the relevant record is lying with Revenue Department and they would be requested to provide the concerned record. Progress would be shown to audit as and when received. However, no progress has been made till finalization of this report.

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

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

AIR No. 11 (2016-17)

1.5 TEHSIL MUNICIPAL ADMINISTRATION LAHOR

1.5.1 Irregularity & Non-compliance

1.5.1.1 Unauthorized expenditure without Technical Sanction – Rs 4.427 million

According to Para 56 of CPWA Code, no work shall be executed without Administrative Approval /Technical Sanction and Budget allotment.

Tehsil Municipal Officer, TMA Lahor spent Rs 4,427,246 on execution of four development schemes without technical sanction by the competent authority during Financial Year 2016-17. Detail is given below:

S.No.	Name of scheme	E/Cost (Rs)	Expenditure (Rs)
1.	Construction of public children park phase-I at Tordher	3,730,000	1,978,746
2.	Sanitation scheme with allied works at street Hidayatullah etc at Lahor Sharqi U/C Lahor Sherqi	2,400,000	1,435,656
3.	Sanitation scheme with allied works at saqib sahib shah street etc at Tordher C/O Mustajab khan	1,451,000	761,844
4.	Construction of public children park phase-II at Tordher	990,000	251,000
Total		8,571,000	4,427,246

Execution of scheme without T.S occurred due to lake of financial control which resulted in unauthorized expenditure.

The irregularity was pointed out in February 2018. Management stated that technical sanctions would be obtained from the competent authority and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

Audit recommends regularization of expenditure by obtaining T.S from the competent authority and action against the person(s) at fault.

AIR No. 04 (2016-17)

1.5.1.2 Non submission of Accounts of Local Government –Rs 122.758 million

According to section 36(2)(b) read with section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer, TMA Lahor did not submit the accounts of receipts from the Government and own resources amounting to Rs 122,758,20 during Financial Year 2016-17 for consolidation of receipts' accounts by DAO Swabi as required above. Detail is given below:

S.No.	Particular	Amount (Rs)
1.	Receipts from own Source	35,982,201
2.	Receipts from Government	86,776,000
Total		122,758,201

Irregularity occurred due to violation of LGA 2013, which caused non reflection of financial information in the financial statements of the District.

The irregularity was pointed out in January 2018. Management did not respond to the audit observation.

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

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

AIR No. 10 (2016-17)

1.5.2 Internal Control Weaknesses

1.5.2.1 Non recovery of Annual Tax and NOC Fee from Petrol Pumps - Rs 1.260 million

According to Government of KPK, Local Government Department Letter No. AOII/LCB/2-15/3008 date 07.04.2008, annual tax & NOC fee on petrol/ CNG pumps has been fixed as Rs 15,000 & Rs 30,000 respectively. According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-2011, & instruction of Senior Minister in Minutes of Meeting vide Para No. 05, tax shall be imposed on Petrol/ CNG pumps by all TMAs/ MCs in KPK at the prescribed rate.

Tehsil Municipal Officer, TMA Lahor did not realize Rs 1,260,000 on account of NOC fee and annual tax from the owners of 27 Petrol/ CNG Pumps situated at the approach roads under the jurisdiction of TMA Lahor during Financial Year 2016-17. Detail is given at annexure-11.

Non-collection of fee from the owner of petrol pumps occurred due to lack of interest of the controlling officer towards generation of revenue which resulted in loss to the Council.

The irregularity was pointed out in January 2018. Management stated that notices would be issued to the owners of petrol pumps for recovery and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

Audit recommends recovery of the amount under observation and action against the person (s) at fault.

AIR No. 01 (2016-17)

**1.5.2.2 Non-Imposition of penalty on a/c of late completion of schemes
- Rs 1.040 million**

According to Clause 6 of the Contract Agreement, the works shall be completed within the stipulated period of time otherwise, 1% to 10% penalty on the estimated cost shall be imposed on default contractors for delay in completion of works.

Tehsil Municipal Officer, TMA Lahor awarded six development schemes to various contractors during Financial Year 2016-17. The contractors failed to complete the schemes within stipulated period of time. However, the competent authority did not impose penalty amounting to Rs 1,039,850 on concerned contractors for delay in completion of works. Detail is given at annexure-12.

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

The irregularity was pointed out in January 2018. Management stated that action would be taken after scrutiny of record and progress would be shown to audit. However, no progress has been made till finalization of this report.

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

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

AIR No. 02 (2016-17)

ANNEXURES

Annex-1

MFDAC Paras

(Rs in million)

S. No	AIR No	Caption	Amount (Rs)
TMA Razzar			
1	72	Loss to Government due to non deposit of 3% RTA tax	0.304
2	73	Non-imposition of 2% penalty on account of late deposit of Installment of Contract	0.452
3	74	Loss due to non-recovery of tax from Shadi Hall	0.060
4	78	Illegal occupation of TMA property by other departments without rent	0
5	79	Non -deduction of stamp duty	0.016
6	80	Excess payment to LCB on a/c of 2% Pool Fund	0.357
7	81	Loss due to collection of NOC Fee from Petrol Pumps at lesser rate	0.140
8	82	Irregular payment to LCB on a/c of 1% T.S charges	0.090
TMA Swabi			
11	43	Illegal retention of Government money	0.095
12	44	Illegal retention of income tax into bank account	0.674
13	48	Loss due to less /non collection of rent of shops	0.236
14	50	Non recovery of loss from the defaulting contractor and non forfeiture of earnest money	0.531
15	54	Irregular release of securities worth	0.069
16	58	Unauthorized payment for non BOQ items	0.428
17	61	Unauthorized expenditure on a/c of transport repair	0.652
TMA Topi			
19	84	Non deposit of income tax	0.273
20	86	Non-conducting of Physical verification / stock taking	0
21	89	Non-deduction of stamp duty and sales tax	0.065
22	92	Irregular payment and non-adjustment of advances	0.225
23	94	Non-auction of un-serviceable/non-functional machinery	0
24	97	Non recovery of Government Tax	0.064

TMA Lahor			
64	124	Non-conducting of Physical verification / stock taking	0
35	66	Non-deduction/ deposit of stamp duty and sales tax	0.065
36	67	Less payment to LCB on a/c of 2% Pool Fund	0.235
37	68	Undue retention of Government revenue	0.276
38	69	Irregular payment and non-adjustment of advances	0.120
39	70	Non deposit of income tax and sales tax	0.383

Annex-2

Para 1.2.2.1

Detail of Petrol / CNG Pumps under the jurisdiction of TMA Razzar

S.No	Name of owners	Place where Petrol pumps situated	NOC Fee (Rs)	Annual Tax (Rs)
1	Alam Zeb S/O Jehan Zeb	Shikh Jana	30,000	15,000
2	Niaz Ali S/O Banaris	Shikh Jana	30,000	15,000
3	Taj Bahadar S/O Zarullah Khan	Gango Dher	30,000	15,000
4	Mirza Khan	Shah Deher pul Naranji	30,000	15,000
5	Jehangir Khan S/o Kamran	Shah Deher pul Naranji	30,000	15,000
6	Iftihar S/o Nawaz Khan	Shewa Road Parmoli	30,000	15,000
7	Mir Muhammad S/o Fazal Muhamad	Shewa Road Parmoli	30,000	15,000
8	Niaz Bahadar S/O Zarullah Khan	Shewa Road Parmoli	30,000	15,000
9	Abdur Raheem	Mohallah Swably Shewa	30,000	15,000
10	Taj Bahdar S/o Zarullah Khan	Shewa	30,000	15,000
11	Abdul Mutlab S/o Mahmood Khan	Shewa	30,000	15,000
12	Khair Ul Ain	Shewa Road Asota Shrif	30,000	15,000
13	Skindar S/o Sher Muhammad	Shewa	30,000	15,000
14	Hukam Taj S/o Said Qamash	Mehir Ali	30,000	15,000
15	Liaqat S/o Shad Ali	Mehir Ali	30,000	15,000
16	Liaqat S/o Ghani Sher	Sherdara	30,000	15,000
17	Subkhan ullah S/o Khan Muhammad	Shewo Wand Managai	30,000	15,000
18	Qamar Zaman S/o Shah Jabar	Sarai	30,000	15,000
19	Zafar Ali S/o Mera Jan	Malik Abad Swabi Road	30,000	15,000
20	Munjra Khan S/o Fazal Khan	Fazli Abad Swabi Road	30,000	15,000
21	Israr S/o Fazli Karim (CNG)	Munsibdar Swabi Road	30,000	15,000

22	Ali Khadar	Munsibdar Swabi Road	30,000	15,000
23	Arshad S/o Ali Khadar (CNG)	Munsibdar Swabi Road	30,000	15,000
24	Shokat Hayat S/o Azeem Khan (CNG)	K.S.K	30,000	15,000
25	Ismail S/o Payinda Khan	Shewa Adda	30,000	15,000
26	Ahmad Gul	Shewa Adda	30,000	15,000
27	Gulabaz S/o Nazirbaz	Adina	30,000	15,000
28	Taj Bhadar S/o Zarullah Khan	Adina	30,000	15,000
29	Amir Bacha	Ismaila	30,000	15,000
30	Amir Zada	Ismaila	30,000	15,000
31	Ismail & Brother	Adina Road Yar Hussain	30,000	15,000
32	Liqat	Adina	30,000	15,000
33	Tahir S/o Younas	Yar Hussain Road Dagai	30,000	15,000
34	Hazar Hayat S/o Muhammad Hayat	Dagai	30,000	15,000
35	Kharul Amin S/o Babo	Dagai	30,000	15,000
36	SujadS/o Ashrif	Dagai	30,000	15,000
37	Tufail S/o Raza Khan	Shir Shah Road Dagai	30,000	15,000
38	Raj Wali	Dagai	30,000	15,000
39	Shir Ali S/o Arshid Ali	Yar Hussain	30,000	15,000
40	Farooq Bacha S/o Ahmad Said	Yaquabi	30,000	15,000
41	Hakeem Said S/o Shamas Bacha	Sard Cheena	30,000	15,000
Total			1,230,000	615,000

Annex-3
Para 1.2.2.2

Detail of non-imposition of penalty

S.No.	Name of scheme	Contractor	Due date of completion	Actual date of completion	E/Cost (Rs)	Penalty (Rs)
1.	Const: of Janazgah at Tarakai	Khalid Badsha	19-05-2017	In progress (02/2018)	10,000,000	1,000,000
2.	Const: of Janazgah at Shewa Adda	-do-	05-05-2017	-do-	7,700,000	770,000
3.	Const: of Janazgah at Naranjai	-do-	05-05-2017	-do-	3,000,000	300,000
4.	Const: of P/Ground at Shewa Killy	Nawabzada	31-12-2017	-do-	2,000,000	200,000
5.	Const: of PCC Road at Parmoli	Jan Rewinding	24-02-2017	-do-	1,000,000	100,000
Total					23,700,000	2,370,000

Annex-4
Para 1.3.2.3

Detail of outstanding dues

#	Name of contractor	Name of contract	Outstanding year	Amount (Rs)
1	Inamullah S/O M. Afzal of Maaneri payan	Cattle fair	1984-85	54,778
2	Shereen khan S/O Nawar khan Maneri payan	Octri	1985-86	59,727
3	Sher S/O Madar Khan Luqman Dher Maneri Bala	Motor cycle Juma bazar	1990-91	1,440
4	Fazal Karim S/O Ghulam Sabiq Maneri bala	Rent of Octroi Post	Upto 30.06.08	56,566
5	Fojdan khan S/O jafar khan of Maneri payan	Audit Para 89,90 (works)	1989-90	11,341
6	Pir Dad khan S/O sher dad khan of Maneri payan	Audit Para 59	1990-91	23,446
7	Sar Zamin khan S/O Rahim zada maneri payan	Cattle fair	2007-08	50,000
8	Amir Bacha S/O sultan Bacha Luqman Dheri Maneri bala	Cattle fair	2014-15	1,713,850
9	Farooq bacha S/O Amir Bach Luqman Dheri Maneri bala	Cattle fair	2015-16	1,646,180
Total				3,617,328

Annex-5
Para 1.3.2.5

Detail of Professional Tax, Stamp Duty and DPR fund deducted during 2016-17 at TMA Swabi			
Description	P. Tax	S. Duty	DPR
Total A Tobacco Development Cess fund 2014-15 (05 schemes)	42,000	67,250	10,000
Total A Tobacco Development Cess fund 2014-15 (01 scheme)	18,000	18,250	2,000
G. Total (A)	60,000	85,500	12,000
Description	P. Tax	S. Duty	DPR
District ADP NO. (4/1) FROM JUNE 2016 TO JUNE 2017 Total (A) No of schemes 43	197,000	178,750	86,000
District ADP NO. (10/1) FROM JUNE 2016 TO JUNE 2017 Total (B) No of schemes 11	46,000	23,750	22,000
District ADP FROM JUNE 2016 TO JUNE 2017 Total (C) No of schemes 13	67,000	38,250	26,000
G. Total (B)	310,000	240,750	134,000
Description	P. Tax	S. Duty	DPR
Total (A) 10% Roads Tehsil Council Swabi ADP 04 schemes	50,000	73,000	8,000
Total (B) 20% Municipal Services Tehsil Council Swabi 06 schemes	34,000	75,500	12,000
Total (C) 30 % DWSS Municipal Services Tehsil Council Swabi ADP 23 schemes	139,000	236,750	46,000
Total (D) 30 % DISCRITONERY Power Tehsil Council Swabi 34 schemes	171,000	162,500	68,000
G. Total ©	394,000	547,750	134,000
Detail	P. Tax	S. Duty	DPR
G. Total A + B + C	764,000	874,000	280,000

Annex-6
Para 1.3.2.7

Detail of non-imposition of penalty

#	Name of Scheme	Amount Allocated	Physical Progress	Financial Progress	Remarks	Penalty
PROGRESS REPORT District ADP NO. (4/1) FROM JUNE 2016 TO JUNE 2017						
1	Constt:/ Pavement of Drain, Culverts, Path, Shingle,Leveling etc (Javed Muhammad) Kotha.	0.500	80%	0.375	In Progress	0.050
2	Constt:/ Pavement of Drain, Culverts, Path, Shingle,Leveling etc (Shafqat Rani) Swabi/Kotha.	0.500	50%	0.000	In Progress	0.050
3	Constt:/ Pavement of Drain, Culverts,Path, Shingle,Leveling etc Gabasni	0.500	35%	0.245	In Progress	0.050
4	Constt:/ Pavement of Drain, Culverts,Path, Shingle,Leveling etc Kotha	0.500	50%	0.250	In Progress	0.050
5	Construction of Janazgah at Dagai Yar Hussain	0.500	20%	0.040	In Progress	0.050
6	Construction of Janazgah at Mohallah Essa Kheil U/C Gandaf.	1.000	85%	0.723	In Progress	0.100
7	Constt:/ Pavement of Drain, Culverts, Path, Shingle,Leveling etc(M.Aamir) Swabi Maneri	0.050	20%	0.040	In Progress	0.005
8	Purchase of Furniture for district bar Association Swabi Distt: Swabi.	0.500	Nil	Nil	In Progress	0.005
9	Repair & Maintenance at CD Channai	0.200	100%	0.200	In Progress	0.020
10	Repair & Maintenance at BHU Dhera Zakary	0.400	40%	0.000	In Progress	0.040
11	Repair & Maintenance at BHU Gani Chatra	0.400	60%	0.000	In Progress	0.040
12	Repair & Maintenance at BHU Kalabutt	0.400	50%	0.000	In Progress	0.040
13	Repair & Maintenance at BHU Manki	0.400	70%	0.000	In Progress	0.040

14	Repair & Maintenance at BHU Shahmansoor	0.400	60%	0.000	In Progress	0.040
15	Repair & Maintenance at MCH Lahore	0.200	20%	0.000	In Progress	0.020
16	Repair of Burned Transformers Distt: Swabi on need basis	10.000	80%	5.780	In Progress	1.000
17	Purchase of furniture for district press club swabi	0.500	20%	0.000	In Progress	0.050
18	Purchase of Wheel Chairs District Swabi	1.000	60%	0.000	In Progress	0.100
Tehsil ADP 30% 2015-16 detail of schemes not completed or not yet started during 2016-17						
	Name of Scheme	Nature of ADP (Program)	Amount Allocated in million	Physical Progress	Financial Progress	Remarks
19	Sanitation Scheme with allied works at Mohallah Kandary Banda etc at U/C Maneri Payan.	-do-	1.000	10%	In Progress	0.1
20	Sanitation Scheme with allied works at U/C Panjpir Moh: Shagai, Gar, Drar Naray Lar Bara Chum etc.	Tehsil ADP 2015-16	2.000	40%	In Progress	0.2
21	Sanitation Scheme with allied Works at U/C Thandkoi.Zakarya Kheil, Dodher, Meela Kheil, Paya Kheil, Tajo Kheil etc.		2.000	60%	In Progress	0.2
22	Sanitation Scheme with allied works at Moh: Balar Kheil etc U/C Marghuz.	325067	0.500	70%	In Progress	0.05
23	Sanitation Scheme with allied works at Haji Kheil U/C Baja.	-do-	0.500	70%	In Progress	0.05
24	Installation of Hand Pumps at Union Council Zaida Tehsil Council Swabi.	-do-	0.794		In Progress	0.0794
25	Sanitation Scheme with allied works at Dara, Shagai, Gar etc U/C Panjpir C/O Gohar Khan Tehsil Naib Nazim.	-do-	1.000	80%	In Progress	0.1
Tobacco Development Cess Fund (2014-15) in r/o Mr. Babar Khan MPA PK-31 (June 2016- June 2017).						

26	Sanitation scheme with allied work at Ghareeb Abad / Gohati U/C Swabi Maneri	TCDF 2014-15	2.000	Nil	In Progress	0.2
27	Sanitation scheme with allied work at U/C Swabi Khass	-do-	1.00	Nil	In Progress	0.1
28	Construction of PCC Road from Shahid House to Pehur main cannal/Mohallah Balar Khel Kaddi U/C Thand Koi.	TCDF 2014-15	7.200	90%	In Progress	0.72
Total						3.549

Annex-7 (i)
Para 1.4.2.1

Detail of Mobile Towers under the jurisdiction of TMA Topi during the year 2016-17

S.NO.	PARTICULAR	OWNER NAME	LOCATION	Installation Fee (Rs)
1.	Zong	Said Malak s/o Said Haji	Malak Abad (Gadoon)	30,000
2.	Zong	Gul Rehman s/o Akram	Dewal (Gadoon)	30,000
3.	Zong	Zulfiqar Ahmad s/o Iftikhar Ahmad	Old Gandaf Road Botaka Topi	30,000
4.	Warid	Mutabar Shah s/o Sikandar Shah	Utla	30,000
5.	Warid	Mushrifa w/o Aladad	Dewal (Gadoon)	30,000
6.	Warid	Muhd Iqbal s/o Yousaf	Gadoon Karkhanoo Road	30,000
7.	Warid	Bakhtora Begum w/o Ghulan Rabbani	Zarobi	30,000
8.	Warid	Zulfiqar Ali s/o Pinda Khan	Ghargo Wand Topi	30,000
9.		Iftikhar s/o Abdul Sattar	Ghargo Wand Topi	30,000
10.		Hazir Zaman s/o Ghafoor	Boba Khel (Jaba) Topi	30,000
11.		Malik Aman s/o Umar Khan	Old Zaida adda Topi	30,000
12.		Siraj Bahader s/o Haji Bahader	Wand Zako Topi	30,000
13.		Sherin s/o Qadar Khan	Wand Zako Topi	30,000
14.		Wajid s/o Syed Khan	Wand Zako Topi	30,000
15.		Goher Rehman s/o Mir Bahader	Near akazai market main bazaar Topi	30,000
16.		Abdul Zaman s/o Munir Khan	Shaga Topi	30,000
17.		Israr s/o Muhammad Sardar Khan	Near PSO pump opposite old Maini adda Topi	30,000
18.		Hizat Khan s/o Zainoor Shah	Wand Barkaly Gandaf	30,000

19.		Hizat Khan s/o Zainoor Shah	Wand Bala Ali Sher Khel Gandaf	30,000
20.		Akmal Nazim	Utla	30,000
21.		Wiqar Ali	Utla	30,000
22.	Zong	Israr s/o Wazir Muhammad	Shangi Maini	30,000
23.	Ufone	Israr s/o Wazir Muhammad	Gari Shangi Maini	30,000
24.	Jazz	Arif s/o Adam Khan	Ur Ibrahim Maini	30,000
25.	Paktel	Altaf s/o Umer Khitab	Shangi Maini	30,000
26.	Warid	Fazal Muhammad s/o Sher Muhammad	Mohallah Joona Khel Maini	30,000
27.	Telenor	Faqir Muhammd s/o Khwaja Muhammad	Mohallah Joona Khel Maini	30,000
28.		Ghulamullah s/o Ghulam Shouaib	Moh: Musa Khel Zarobi	30,000
29.		Hameed-ur-Rashid s/o Abdul Qadoos	Moh: Bay Khel Zarobi	30,000
30.		Mahboob Ali Shah s/o Hameed Shah	Agay Muhammad Kheel Zarobi	30,000
31.		Mahboob Ali Shah s/o Hameed Shah	Agay Muhammad Kheel Zarobi	30,000
32.	Telenor	Ismail s/o Fazal Muhd	Moh: Dewan Khel Kalabat	30,000
33.		Amir Nawaz Khan s/o Mir Afzal	Moh: Bobakhel Kotha	30,000
34.		Amir Nawaz Khan s/o Mir Afzal	Moh: Bobakhel Kotha	30,000
35.		Khalid s/o Aman Khan	Moh: Cheno Kotha	30,000
36.		Himayat s/o Syedullah	Kotha	30,000
37.		Muhammad Arif s/o Buland	Moh: Shiekh Mali khel Kotha	30,000
Total				1,110,000

Annex-7 (ii)
Para 1.4.2.1

Detail of Petrol / CNG Pumps under the jurisdiction of TMA Topi during the year 2016-17

S.NO	PARTICULAR	OWNER NAME	LOCATION	NOC Fee (Rs)	Annual Tax (Rs)
1.	Petrol Pump	Wazir Badshah s/o Habib-ur-Redman	Gandaf Road	30,000	15,000
2.	Petrol Pump	Muhd Zaker s/o Sammandar Khan	Swabi Topi Road	30,000	15,000
3.	Petrol Pump	Alam Sher s/o Sultan Sher	Swabi Topi Road	30,000	15,000
4.	Petrol Pump	Hina Haq w/o Fazli Haq	Kalabat near Road Takar	30,000	15,000
5.	Petrol Pump	Shah Nazar Khan	Gandaf	30,000	15,000
6.	Petrol Pump	Muhd Iqbal	Noor Banda Gani Chatra	30,000	15,000
7.	Petrol Pump	Haji Niaz Muhd s/o Sher Muhd	Karkhano Chowk Topi	30,000	15,000
8.	Petrol Pump	Haji Niaz Muhd s/o Sher Muhd	Himlet	30,000	15,000
9.	Petrol Pump	Israr s/o Muhammad Sardar	Main Bazzar Topi	30,000	15,000
10.	Petrol Pump	Israr s/o Muhammad Sardar	Shakrai Topi	30,000	15,000
11.	CNG	Asim	Near Karkhano Chowk Topi	30,000	15,000
12.	CNG	Hazir Zaman s/o Ghafoor	Near Karkhano Chowk Topi	30,000	15,000
13.	Petrol Pump	Fateh Muhammad s/o Buland Khan	Main Adda Maini	30,000	15,000
14.	Petrol Pump	Irshad s/o Barak	Dheri sara Zaroobi	30,000	15,000
15.	Petrol Pump	Rashid s/o Faqir Muhammad	Shadand Kotha Road	30,000	15,000
Total				450,000	225,000

Annex-8
Para 1.4.2.2

Detail of non-imposition of penalty

S.No.	Name of scheme	Contractor	Due date of completion	Actual date of completion	E/Cost (Rs)	Penalty (Rs)
1.	Construction of Janaz Gah at Kotha	Zahir Redman	15-03-2017	10-10-2017	2,000,000	200,000
2.	Construction of Janaz Gah at Marghuz	M.A.S & Brothers	30-06-2017	In progress (02/2018)	5,600,000	560,000
3.	Construction of Janaz Gah at Right Bank Colony	Zahir Redman	15-03-2017	20-04-2017	2,500,000	250,000
4.	Pavt: of Street at Batakara	Safdar Khan	17-03-2017	03-10-2017	3,000,000	300,000
5.	Construction of Janaz Gah at Solai	Tahir Muhammad	17-03-2017	30-06-2017	3,015,000	301,500
6.	Pavt: of Street U/C Topi East & West	Tahir Muhammad	17-03-2017	In progress (02/2018)	3,611,000	361,100
7.	Pavt: of Street U/C Topi East & West	Inayat Shah & Co	31-03-2017	30-05-2017	2,100,000	210,000
Total					21,826,000	2,182,600

Annex-9
Para 1.4.2.3

Detail of non-payment of 2% pool fund

S.No.	Particular	Collection (Rs)	2% (Rs)
1.	GBS Topi	14,785,000	295,700
2.	Cattle Fair	6,551,000	131,020
3.	Tehbazari	410,000	8,200
4.	Slaughter House	53,000	1,060
5.	Sign Board	480,000	9,600
6.	License Fee	630,000	12,600
7.	2% property tax	19,132,084	382,642
8.	MAP Fee	1,784,151	35,683
9.	Rent of Shops	373,200	7,464
10.	NOC Fee Petrol pumps	30,000	600
11.	NOC Fee Mobile Tower	90,000	1,800
12.	Misc. Income (Fine etc)	288,590	5,771
Total		44,607,025	892,140

Annex - 10**Para 1.4.2.4****Detail of non deposit of S/Duty, P/Tax & DPR Fund during 2016-17 TMA Topi**

S. NO.	Name of Scheme	E/Cost	Exp :	Name of Contractor	S/Duty	P/Tax	DPR
1	Constt: of Janaz Gah at UC Maini	2.40 m	2.40 m	Tahir Muhammad	6250	600	600
2	Sanitation Scheme at Topi East	2.40 m	2.387699 m	Shamsul Namrez	6250	600	600
3	Sanitation Scheme at Zarobi	1.50 m	1.50 m	Safdar Khan	1850	4000	4000
4	Sanitation Scheme at Batakara	1.50 m	1.50 m	Safdar Khan	1850	4000	4000
5	Sanitation Scheme at Kotha	1.50 m	1.50 m	Nawab Zada	1850	4000	4000
6	Sanitation Scheme at Gani Chatra	1.50 m	1.50 m	Alam Zeb	1850	4000	4000
7	Sanitation Scheme at Gabasni	1.50 m	1.485 m	Abdur Rahim & Sons	1850	4000	4000
8	Sanitation Scheme at Kalabat	1.50 m	1.50 m	Ali & Brothers	1850	4000	4000
9	Sanitation Scheme at Gandaf	0.70 m	0.70 m	Shaheen	1850	4000	2000
10	Sanitation Scheme at Kabgani	0.70 m	0.70 m	Midrarullah	1850	4000	2000
11	Sanitation Scheme at Topi West	0.70 m	0.70 m	Jan Rewinding	1850	4000	2000
12	Sanitation Scheme at Tehsil Topi c/o Asif Qayum Peasant Councilor	0.70 m	0.70 m	Arbab Khan	1850	4000	2000
13	Sanitation Scheme at Tehsil Topi c/o M. Bilal Youth Councilor	0.70 m	0.70 m	Ibrar Ali	1850	4000	2000
14	Sanitation Scheme at Tehsil Topi c/o Amer	0.70 m	0.70 m	Noor Elahi	1850	4000	2000

	jeet Minority Councilor						
15	Sanitation Scheme at Tehsil Topi c/o Fozia Bilal Women Councilor	0.50 m	0.50 m	Inayat Shah	1850	4000	2000
16	Sanitation Scheme at Tehsil Topi c/o Nabeela Woment Councilor	0.50 m	0.50 m	Jamal Said	1850	4000	2000
17	Sanitation Scheme at Tehsil Topi c/o Sadaf Naz Women Councilor	0.50 m	0.50 m	Nawab Ali	1850	4000	2000
18	Sanitation Scheme at Tehsil Topi c/o Mukhtiar Begum Women Councilor	0.50 m	0.50 m	Salman & Brothers	1850	4000	2000
19	Repair of Transformer Tehsil Topi	1.80 m	1.744 m	Jan Rewinding	1850	4000	4000
20	Water Supply Scheme at UC Maini	0.90 m	0.754798 m	Muhammad Safdar	1850	4000	2000
21	Water Supply Scheme at UC Topi East	0.90 m	0.869145 m	Tahir Muhammad	1850	4000	2000
22	Water Supply Scheme at UC Batakara	0.70 m	0.70 m	Alam Zeb	1850	4000	2000
23	Water Supply Scheme at UC Kotha	0.70 m	0.59897 m	Nawab Ali	1850	4000	2000
24	Water Supply Scheme at UC Zarobi	0.70 m	0.70 m	Ibrar Ali	1850	4000	2000
25	Water Supply Scheme at UC Kalabat	0.70 m	0.569329 m	Muhd Suliman	1850	4000	2000
26	Water Supply Scheme at UC Gani chatra	0.70 m	0.70 m	Ibrar Ali	1850	4000	2000
27	Water Supply Scheme at UC Gabasni	0.70 m	0.70 m	Muhd Khurshed	1850	4000	2000
28	Water Supply Scheme at UC Topi East	0.50 m	0.50 m	Haji Rozi Khan	1850	4000	2000
29	Water Supply Scheme	0.50 m	0.50 m	Shaheen	1850	4000	2000

	at UC Gandaf						
30	Water Supply Scheme at UC Kabgani	0.50 m	0.50 m	Baber Khan	1850	4000	2000
31	Water Supply Scheme at Tehsil Topi c/o Asif Qayum Peasant Councilor	0.60 m	0.485105 m	Suliman	1850	4000	2000
32	Water Supply Scheme at Tehsil Topi c/o M. Bilal Youth Councilor	0.60 m	0.60 m	Nawab Ali	1850	4000	2000
33	Water Supply Scheme at Tehsil Topi c/o Amer jeet Minority Councilor	0.60 m	0.60 m	Noor Elahi	1850	4000	2000
34	Water Supply Scheme at Tehsil Topi c/o Fozia Bilal Women Councilor	0.40 m	0.334413 m	Suliman	1850	4000	2000
35	Water Supply Scheme at Tehsil Topi c/o Sadaf Naz Women Councilor	0.40 m	0.399838 m	Inayat Shah	1850	4000	2000
36	Water Supply Scheme at Tehsil Topi c/o Nabeela Women Councilor	0.40 m	0.40 m	Alam Zeb	1850	4000	2000
37	Water Supply Scheme at Tehsil Topi c/o Mukhtiar Begum Women Councilor	0.40 m	0.308617 m	Suliman	1850	4000	2000
38	Purchase of Machinery :- i. Hydraulic Tractor with Trolley, Blade/Shoul Bucket.	5.40 m	5.40 m	Chakwal Dealer	6250	6000	6000

	ii. Sprinkler. iii. Qinqe 2 No.s iv. Mini Dumper						
39	Cleanliness of main drain at Tehsil Topi	1.60 m	1.60 m	Muhammad Nawaz	1850	4000	4000
40	Purchase of Sanitation Articles	0.30 m	0.30 m	M. Khurshed	1850	4000	2000
41	Constt: of Dustbins	0.40 m		Tahir Muhd	1850	4000	2000
42	Beautification at Tehsil Topi	2.20 m	2.075506 m	Suliman	6250	6000	6000
43	Constt: of Janaz gah /Waiting Shed at Gani Chatra	1.80 m	1.7964 m	Alam Zeb	1850	4000	4000
44	Constt: of Janaz gah /Waiting Shed at Gabasni	1.00 m	0.894493 m	Alam Zeb	1850	4000	2000
45	Constt: of Janaz gah /Waiting Shed at Gandaf	1.00 m	0.610566 m	Abdul Amin	1850	4000	2000
46	Constt: of Janaz gah /Waiting Shed at Kabgani	1.00 m	0.805771 m	NawabZada	1850	4000	2000
47	Sanitation Scheme at UC Topi East	0.30 m	0.30 m	Safdar Khan	1850	4000	2000
48	Sanitation Scheme at UC Zarobi	0.30 m	0.30 m	Prince Traders	1850	4000	2000
49	Sanitation Scheme at UC Batakara	0.30 m	0.30 m	Jan Rewinding	1850	4000	2000
50	Sanitation Scheme at UC Kotha	0.30 m	0.30 m	Prince Traders	1850	4000	2000
51	Sanitation Scheme at UC Kalabat	0.30 m	0.30 m	Ayub Shah	1850	4000	2000
52	Sanitation Scheme at UC Maini	0.30 m	0.30 m	Prince Traders	1850	4000	2000
53	Sanitation Scheme at Tehsil Topi c/o Asif Qayum (PC)	0.20 m	0.194160 m	Safder Khan	1850	4000	2000

54	Sanitation Scheme at Tehsil Topi c/o M. Bilal (YC)	0.20 m	0.20 m	Jan Rewinding	1850	4000	2000
55	Sanitation Scheme at Tehsil Topi c/o Amer Jeet (MC)	0.20 m	0.194166 m	Safder Khan	1850	4000	2000
56	Sanitation Scheme at UC Gandaf	0.20 m	0.20 m	Khalid Badshah	1850	4000	2000
57	Sanitation Scheme at UC Topi West	0.20 m	0.20 m	Suliman	1850	4000	2000
58	Sanitation Scheme at UC Kabgani	0.20 m	0.137982 m	Suliman	1850	4000	2000
59	Beautification at Tehsil Topi	3.4385 m	1.369147 m	M.A.S	6250	6000	6000
60	M&R & Play Grounds Tehsil Topi	2.00 m	1.602773 m	Ibrar Ali	1850	4000	4000
61	Constt: of waiting shed , WSS & SS Tehsil Topi	2.4954 m	2.4954 m	Alam Zeb	6250	6000	6000
62	Beautification at Tehsil Topi	1.12385 m	1.109218 m	Khurshed	1850	4000	4000
63	WSS at UC Zarobi	0.30 m	0.30 m	Said Nawab	1850	4000	2000
64	WSS at UC Topi East	0.30 m	0.30 m	Prince Traders	1850	4000	2000
65	WSS at UC Batakara	0.30 m	0.202136 m	Prince Traders	1850	4000	2000
66	WSS at UC Kalabat	0.30 m	0.30 m	Ibrar Ali	1850	4000	2000
67	WSS at UC Kotha	0.30 m	0.163458 m	Nawab Ali	1850	4000	2000
68	HDPE pipe for 4 UCs Gandaf, Kabgani, GaniChatra & Gabasni	2.00 m	2.00 m	Prince Traders	1850	4000	4000
69	M&R , WSS , SS at Urban Area Tehsil Topi	1.00 m	1.00 m	FR Associate	1850	4000	2000
70	M&R , WSS , SS at Rural Area Tehsil Topi	1.11925 m	1.11925 m	Suliman	1850	4000	4000
71	Sanitation Scheme at	1.00 m	1.00 m	Nawab Ali	1850	4000	2000

	UC Gandaf						
72	Sanitation Scheme at UC Topi West	1.00 m	0.982 m	Nawab Ali	1850	4000	2000
73	Sanitation Scheme at UC Kabgani	1.00 m	0.693518 m	Nawab Ali	1850	4000	2000
74	Sanitation Scheme at UC Maini	2.50 m	2.50 m	Khurshed	6250	6000	6000
75	Sanitation Scheme at UC Topi East	2.50 m	2.4625 m	Nawab Ali	6250	6000	6000
76	Sanitation Scheme at UC Zarobi	1.70 m	1.635465 m	Nawab Ali	1850	4000	4000
77	Sanitation Scheme at UC Batakara	1.70 m	1.70 m	Nawab Ali	1850	4000	4000
78	Sanitation Scheme at UC Kotha	1.70 m	1.70 m	Nawab Ali	1850	4000	4000
79	Sanitation Scheme at UC Kalabat	1.70 m	1.648898 m	Nawab Ali	1850	4000	4000
80	Sanitation Scheme at UC Gani Chatra	1.70 m	1.69796 m	Nawab Ali	1850	4000	4000
81	Sanitation Scheme at UC Gabasni	1.70 m	1.671 m	Alam Zeb	1850	4000	4000
82	Sanitation Scheme at Tehsil Topi c/o Asif Qayum (PC)	0.75 m	0.7395 m	Alam Zeb	1850	4000	2000
83	Sanitation Scheme at Tehsil Topi c/o M. Bilal (YC)	0.75 m	0.40177 m	Alam Zeb	1850	4000	2000
84	Sanitation Scheme at Tehsil Topi c/o Amer Jeet (MC)	0.75 m	0.73875 m	Nawab Ali	1850	4000	2000
85	Purchase of Sewing Machines c/o Fozia Bilal , Nabeela , Sadaf Naz & Mukhtiar Begum (WC)	1.60 m	1.60 m	Qasim Sardar	1850	4000	4000
86	Purchase of Wheel Chair for disable persons	0.40 m	0.40 m	Zahir	1850	4000	2000
87	WSS at UC Maini	0.931 m	0.931 m	Khurshed	1850	4000	2000

88	WSS at UC Topi East	0.9305 m	0.435717 m	Nawab Ali	1850	4000	2000
89	WSS at UC Batakara	0.70 m	0.360363 m	Nawab Ali	1850	4000	2000
90	WSS at UC Kotha	0.70 m	0.287997 m	Nawab Ali	1850	4000	2000
91	WSS at UC Zarobi	0.70 m	0.279944 m	Nawab Ali	1850	4000	2000
92	WSS at UC Kalabat	0.70 m	0.70 m	Nawab Ali	1850	4000	2000
93	WSS at UC Gani Chatra	0.70 m	0.70 m	Alam Zeb	1850	4000	2000
94	WSS at UC Gabasni	0.70 m	0.70 m	Alam Zeb	1850	4000	2000
95	WSS at UC Topi West	0.60 m	0.33048 m	Nawab Ali	1850	4000	2000
96	WSS at UC Gandaf	0.60 m	0.285649 m	Nawab Ali	1850	4000	2000
97	WSS at UC Kabgani	0.60 m	0.451205 m	Khurshed	1850	4000	2000
98	WSS at Tehsil Topi c/o M.Bilal (YC)	0.60 m	0.366378 m	Nawab Ali	1850	4000	2000
99	WSS at Tehsil Topi c/o Amer Jeet (MC)	0.60 m	0.327126 m	Nawab Ali	1850	4000	2000
100	WSS at Tehsil Topi c/o Fozia Bilal (WC)	0.40 m	0.165638 m	Nawab Ali	1850	4000	2000
101	WSS at Tehsil Topi c/o Sadaf Naz (WC)	0.40 m	0.40 m	Nawab Ali	1850	4000	2000
102	WSS at Tehsil Topi c/o Nabeela (WC)	0.40 m	0.267362 m	Nawab Ali	1850	4000	2000
103	WSS at Tehsil Topi c/o Mukhtiar Begum (WC)	0.40 m	0.267362 m	Nawab Ali	1850	4000	2000
104	WSS at Tehsil Topi c/o Asif Qayum (PC)	0.60 m	0.60 m	Nawab Ali	1850	4000	2000
105	M&R Urban Roads Tehsil Topi	2.00 m	2.00 m	Khurshed	1850	4000	4000
106	M&R Rural Roads Tehsil Topi	2.00 m	2.00 m	Khurshed	1850	4000	4000
107	Sanitation Scheme at	2.00 m	2.00 m	Khurshed	1850	4000	4000

	UC Maini						
108	Cleanliness of Main drain at Tehsil Topi	1.00 m	1.00 m	Khurshed	1850	4000	2000
109	Purchase of Sports Goods for Tehsil Topi	1.00 m	1.00 m	AJK Company	1850	4000	2000
110	Removal of Land sliding at Tehsil Topi	0.9908 m	0.990 m	Khurshed	1850	4000	2000
111	Beautification at Tehsil Topi	2.2477 m	2.233821 m	Khurshed	6250	6000	6000
118	Installation of Single Arm Solar Street Lights at UC Topi East	1,19,70,000	100%	M/S Shahs	0	0	0
119	Installation of Single Arm Solar Street Lights at UC Topi West	1,36,80,000	100%	M/S Shahs	0	0	0
120	Installation of Single Arm Solar Street Lights at Maini.	68,40,000	100%	M/S Shahs	18250	18000	18000
121	Installation of Single Arm Solar Street Lights at UC Kotha	47,88,000	100%	M/S Shahs	6250	18000	18000
122	Installation of Single Arm Solar Street Lights at UC Kalabat	25,65,000	100%	M/S Shahs	6250	18000	6000
123	Installation of Single Arm Solar Street Lights at Hamlet UC Batakara	62,67,690	100%	M/S Shahs	6250	18000	18000
124	Installation of Single Arm Solar Street Lights at UC Zarobi	44,46,000	100%	M/S Shahs	18250	18000	10000
125	Installation of Solar System at various UCs of PK-35 at UC Marghuz	90,00,000	50%	M/S Fazal Khaliq	18750	18000	18000

26	Installation of Solar Lights at UC Tarakai	3.00 (M)		Friends Developer	18250	10000	6000
127	Installation of Solar Lights at UC Sheikh Jana	3.490 (M)		-Do-	18250	10000	6000
128	Installation of Solar Lights at UC Turlandai Dagai	7.00(M)		-Do-	18250	15000	14000
129	Installation of Solar Lights at UC Dagai	5.00(M)		-Do-	18250	10000	10000
130	Installation of Solar Lights at UC Tarakai	3.00(M)		-Do-	18250	10000	6000
131	Installation of Solar Lights at UC KSK Bazar Shewa Adda	8.270(M)		-Do-	18250	20000	16000
132	Installation of Solar Lights at UC K.S.K.	4.20(M)		Green Engineering			
133	Installation of Solar Lights at UC Shewa	2.50(M)		Friends Developer & Shahs	18250	4000	4000
134	Installation of Solar Lights at UC Yaqubai	2.50(M)	100%	Sittara Engineering	18250	4000	6000
135	Installation of Solar Lights at UC Sard China	2.50(M)	-Do-	-Do-	18250	4000	6000
136	Installation of Solar Lights at UC Soodair	1.60(M)	-Do-	-Do-	18250	4000	6000
137	Installation of Solar Lights at UC Kalu Khan	4.66(M)	-Do-	-Do-	18250	4000	6000
138	Installation of Solar Lights at UC Ismaila	1.60(M)	-Do-	-Do-	18250	4000	6000
139	Installation of Solar Lights at UC Yar Hussain East & West	15.00(M)	-Do-	-Do-	18250	4000	6000
140	Installation of Solar Lights at UC Dhobyan	2.480(M)	-Do-	-Do-	18250	4000	6000
141	Installation of Solar	4.66(M)	-Do-	Friends	18250	10000	8000

	Lights at UC Adeena			Developer & Shahs			
142	Installation of Solar Syatem at various Union Councils of PK-35 at UC Marghuz	90,00,000/-	50%	M/S FAZAL KHALIQ	18750	18000	18000
143	Installation of Solar System at various Union Councils of PK-32	90,00,000/-	00%	Jamal	18250	20000	18000
144	Installation of Solar at PK-33	90,00,000/-	00%	Sabz Ali	18250	20000	18000
149	Construction of Janaz Gah at Sulai CMD	3.15 (M)	90%	Nawab Ali	18250	18000	6000
150	Pavement of Street at Topi West & East Tobbeco Cess	3.15 (M)	90%	Nawab Ali	18250	18000	18000
151	Pavement of street at Batakara Tobbeco Cess	3.00(M)	90%	Safdar Khan	18250	18000	18000
152	Pavement of Street at Topi West & East Saving	2.01(M)	90%	Inayat Khan	6250	6000	4000
Total					629,700	714,200	529,200

Annex-11

Para 1.5.2.1

Detail of Petrol / CNG Pumps under the jurisdiction of TMA Lahor during the year 2016-17

S.#	Name of the owners	Place where situated	NOC Fee (Rs)	Annual Tax (Rs)
1		Karam Sanga CNG pump Kunda	30,000	15,000
2	Mufti Murad	Mufti Murad Attock Petroleum Kunda	30,000	15,000
3	Munawar Bacha	CNG Pump kunda	30,000	15,000
4		Yousaf zae CNG 1 Kunda	30,000	15,000
5		Dawat CNG Pump Lahor	30,000	15,000
6		Energetic CNG pump Anbar	30,000	15,000
7	Amir Sultan	Petrol pump Sheikh Dheri	30,000	15,000
8		Gas point CNG Sheikh Dheri	30,000	15,000
9		Evergreen petrol pump Sheikh Dheri	30,000	15,000
10	Hizar Hayat	Petrol pump near Tehsil Lahor	30,000	15,000
11	Gohar Ali	Lahor Filling Station Lahor	30,000	15,000
12		Yousaf zae Petrol pump Lahor	30,000	15,000
13		Dagai Filling Station Lahor	30,000	15,000
14	Yaqoob	Yaqoob Petrol pump Beka Shakh	30,000	15,000
15	Badam Gul	Petrol pump Beka Shakh	30,000	15,000
16		Rehman Filling Station Beka Shakh	30,000	15,000

17	Muwas Ali Shah	Ittifaq Petrol pump Tordher	30,000	15,000
18	Haji Nisar	Perol pump Tordher	30,000	15,000
19		Bekoon Filling station Tordher	30,000	15,000
20		Babar Filling Station Tordher	30,000	15,000
21		Saeed Petrol pump Jehangira	30,000	15,000
22		Neelab Petrol pump Tordher	30,000	15,000
23	Fazal Adnan	Orean CNG pump Jehangira	30,000	15,000
23		Malak petrol pump Lahor	30,000	15,000
24	Gohar Shams	Shams Filling Station Lahor	30,000	15,000
25	Lal Bahadar	Lal Bahadar petrol pump Lahor	30,000	15,000
26	Waheed	Karnal Waheed Filling Station Jehangira	30,000	15,000
27	Malak Niaz	Friend petroleum Jaganath	30,000	15,000
Total			840,000	420,000

Annex-12
Para 1.5.2.2

Detail of non-imposition of penalty

S.No.	Name of scheme	Contractor	Due date of completion	Actual date of completion	E/Cost (Rs)	Penalty (Rs)
1.	Construction of public children park phase-1 at Tordher	Muhammad Nawaz	20-10-2017	In progress (02/2018)	3,730,000	373,000
2.	Sanitation scheme with allied works at saqib sahib shah street etc at Tordher C/O Mustajab khan	Nawabzada	20-10-2017	-do-	1,451,000	145,100
3.	Sanitation scheme with allied works at Nabi Bekka Adda sharafat Taj wali Farman Ali etc U/C Bekka C/O Muas Khan/ Roshan Bibi	Amdad Ullah	17-10-2017	-do-	2,177,500	217,750
4.	Construction of public children park phase-II at Tordher	Saeed Khan	27-10-2017	-do-	990,000	99,000
5.	Construction of architectural bearier at Tordher Bazar	Saeed Khan	27-10-2017	-do-	450,000	45,000
6.	Sanitation scheme with Allied works street sarwar,javid, wasif hussain ahmad etc at lahor sharqi U/C lahor sharqi C/O Shahab Khan.	Rahim & Sons	26-10-2017	-do-	1,600,000	160,000
Total					10,398,500	1,039,850