



DRAFT

AUDIT REPORT

ON THE ACCOUNTS OF

TEHSIL MUNICIPAL ADMINISTRATION

HARIPUR

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES & CHARTS	vii
<i>Table 1: Audit Work Statistics.....</i>	<i>vii</i>
<i>Table 2: Audit observations regarding Financial Management.....</i>	<i>vii</i>
<i>Table 3: Outcome Statistics.....</i>	<i>viii</i>
<i>Table 4: Table of Irregularities pointed out.....</i>	<i>ix</i>
<i>Table 5: Cost-Benefit Ratio.....</i>	<i>ix</i>
CHAPTER-1	1
1.1 Tehsil Municipal Administration Haripur	1
1.1.1 Introduction	1
1.1.2 Brief comments on Budget and Accounts (Variance analysis).....	1
1.1.3 Brief comments on the status of compliance with ZAC/PAC Directives	2
1.2 AUDIT PARAS	3
1.2.1 Non Production of record	3
1.2.2 Irregularities and Non Compliance	5
1.2.3 Internal Control Weakness	11
ANNEXURES	17
Annexure-1: Detail of MFDAC Paras.....	17
Annexure-2: Audit Impact Summary	18
Annexure-3: Detail of savings in developmental funds	19
Annexure – 4: Detail of non deduction of Professional Tax on developmental funds	20
Annexure – 5: Detail of non deduction of Professional Tax & Stamp Duty on revenue contracts.....	21
Annexure – 6: Detail of non recovery of registration fee from contractors	22
Annexure-7: Detail of advance TMA funds.....	23
Annexure – 8: Detail of outstanding Shop’s rent.....	255

ABBREVIATIONS AND ACRONYMS

ADP	Annual Developmental Plan
AP	Advance Para
AG	Accountant General
CCB	Citizen Community Board
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing & Disbursing Officer
DG	Director General
F&P	Finance and Planning
GFR	General Financial Rules
LGE&RDD	Local Government, Election and Rural Development Department
LGO	Local Government Ordinance
M&R	Maintenance & Repair
MFDAC	Memorandum for Departmental Accounts Committee
NHR	Net Hydal Royalty
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
TLF	Tehsil Local Fund
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TOI	Tehsil Officer Infrastructure
ZAC	Zilla Accounts Committee

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 115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Section 168 of Local Government Act 2012 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Fund and Public Account of Tehsil/Town Municipal Administration.

The report is based on audit of the accounts of Tehsil Municipal Administration Haripur for the Financial Year 2012-13. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2013-14 with a view to reporting significant findings to the relevant stakeholders.

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 Department. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and to be laid before appropriate legislative forum.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Governments in Khyber Pakhtunkhwa, Tehsil/Town Municipal Administrations (TMAs) and Union Administrations (UAs). Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 13 officers and staff, constituting 3939 man days. A budget of Rs 13.221 million was allocated to this office during Financial Year 2013-14. It has mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Abbottabad carried out audit of the accounts of TMA Haripur for the Financial Year 2012-13 and the findings are included in the Audit Report.

Tehsil Municipal Administration, Haripur conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act, 2012. It comprises one Principal Accounting Officer (PAO) covering three groups of offices i.e. Tehsil Office Finance, Tehsil Office Infrastructure & Services and Tehsil Office Regulation. Financial provisions of the Ordinance describe the Government as Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Tehsil Municipal Administration Haripur comprises Tehsil Nazim, Niab Tehsil Nazim and Tehsil Municipal Officer/Administrator.

a. Scope of audit

Out of total expenditure of the TMA, Haripur for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 585.811 million. Out of this, RDA Abbottabad audited an expenditure of Rs 263.615 million on test check basis which, in terms of percentage, is 45% of auditable expenditure.

The receipts of TMA Haripur for the Financial Year 2012-13 were Rs 171.218 million. Out of this, RDA Abbottabad audited receipts of Rs 75.083 million which, in terms of percentage, is 43.85% of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 48.430 million was pointed out during the audit. However, no recovery was effected till the finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

d. Audit Impact

On pointation of audit, the management of the Tehsil Municipal Administration Haripur agreed to conduct physical verification of the Government assets. The management also agreed to deposit various Government dues into Government Treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

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.

One of the basic component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in TMA Haripur. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key audit findings of the report;

- i. Non production of record of Rs 24.940 million was noted in one case.¹
- ii. Irregularities/non-compliance of Rs 26.908 million was noted in six cases.²
- iii. Weak internal control of Rs 35.981 million was noted in six cases.³

Audit paras for the Audit Year 2013-14 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to the PAC were included in Annex-1 (MFDAC).

g. Recommendations

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

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6

controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.

- iv. Deduction of taxes on supplies and contracts need to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	757.029
2	Total formations in audit jurisdiction	01	757.029
3	Total Entities(PAO) Audited	01	757.029
4	Total formations Audited	01	757.029
5	Audit & Inspection Reports	01	757.029
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observations regarding Financial Management

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Weak financial management	26.908
3	Weak Internal controls	35.981
4	Others	24.940
	Total	87.829

Table 3: Outcome Statistics**(Rs in Million)**

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year 2012-13	Total last year 2010-11
1	Outlays Audited	-	432.986	171.218	152.825	757.029	359.032
2	Amount Placed under Audit Observations /Irregularities of Audit		41.124	33.845	12.860	87.829	39.279
3	Recoveries Pointed Out at the instance of Audit		10.125	33.845	4.460	48.430	23.987
4	Recoveries Accepted /Established at the instance of Audit		8.925	8.090	4.46	21.475	16.251
5	Recoveries Realized at the instance of Audit						

Table 4: 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.	5.339
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	9.120
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	48.430
6	Non-production of record	24.940
7	Others, including cases of accidents, negligence etc.	-
	Total	87.829

Table 5: Cost-Benefit Ratio

Sr. No	Description	Amount (Rs)
1	Outlays Audited (Items 1 of Table 3)	757.029
2	Expenditure on Audit	0.177
3	Recoveries realized at the instance of Audit	-
	Cost-Benefit Ratio	1 : 0

CHAPTER-1

1.1 Tehsil Municipal Administration Haripur

1.1.1 Introduction

Haripur is the Tehsil of District Haripur. Tehsil Municipal Administration Haripur consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Haripur comprises two Drawing & Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance. According to 1998 population census, the population of Tehsil Haripur is 692,228.

1.1.2 Brief comments on Budget and Accounts (Variance analysis)

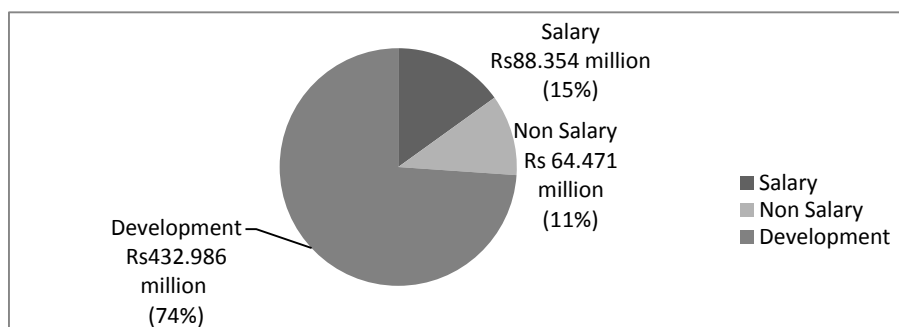
(Rs in million)

2012-13	Budget	Expenditure	Excess/(Savings)	%age Excess/Saving
Salary	88.757	88.354	(0.403)	0.45
Non-Salary	64.769	64.471	(0.298)	0.46
Developmental	441.785	432.986	(8.799)	1.99
Total	595.311	585.811	(9.500)	1.60

A budget of Rs 595.311 million was allocated, against which an expenditure of Rs 585.811 million was incurred by the Tehsil Municipal Administration Haripur, with a saving of Rs 9.500 million during 2012-13.

Expenditure 2012-13

(Rs in million)



Detail is given at Annex - B

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

The audit reports on the accounts of Tehsil Municipal Administration Haripur, have not yet been discussed in PAC/ZAC.

1.2 AUDIT PARAS

1.2.1 Non Production of record

1.2.1.1 Non Production of auditable record-Rs 24.940 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extent. Any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

Tehsil Municipal Officer Haripur did not produce the following auditable record despite repeated written and verbal requests during 2012-13. Viz:-

1. CCBs record – Rs 1,497,000
2. ADP Tehsil Local Fund record – Rs 20 million
3. M&R of District Bar Rs 3,443,000
4. Developmental funds record of PK and PWP.
5. Establishment register, personal files and service books of employees.
6. Detail of Bank accounts and bank statements.
7. Contractors enlistment register
8. Detail of CNG/ Petrol Pumps and service stations and receipt therefrom.
9. Measurement books were not provided on the plea that the concerned sub engineer has locked measurement books and not available in the office during audit period without any leave sanctioned.
10. Details of NOCs issued to various housing societies.
11. Vehicle log books
12. Details of machinery and equipments.
13. Inquiry reports.

Audit observed that non production of record was a violation of government rules which resulted in non authentication of public spending.

When pointed out in February 2014, management stated that all the record was available in the office and could be provided as and when desired. The reply was not tenable as record was not produced during currency of audit despite the fact that intimation for audit was sent well in advance.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

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

AP 30 (2012-13)

1.2.2 Irregularities and Non Compliance

1.2.2.1 Unauthorized expenditure of Rs 8.400 million

According to Government of Khyber Pakhtunkhwa LGE&RD Department orders issued vide No Secretary/LGE&RDD/2008 dated 18-10-2008, in order to avoid misuse of resources; complete ban was imposed on engagement of daily wagers and work charge employees in the Tehsil and Town Municipal Administration with immediate effect.

Tehsil Municipal Officer Haripur has sanctioned strength of 107 sanitary workers out of which 40 sanitary workers were posted on detailment in other branches of office and District Government offices during 2011-12 and 2012-13. The local office hired 40 sanitary workers on daily wages and paid Rs 8,400,000 on account of monthly charges in violation of Government instructions.

Audit observed that daily wagers were hired in violation of Government rules, which resulted in unauthorized expenditure.

When pointed out in February 2014, management did not respond to the audit observation.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

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

AP 54 (2012-13)

1.2.2.2 Unauthorized utilization of savings of developmental schemes - Rs 7.888 million

According to S No III of the minutes of meeting of Finance Department issued vide Government of Khyber Pakhtunkhwa LGE&RD Department No

SOB/LG/1-4/2003/Vol-II dated 19-11-2013, unspent balances out of allocated funds during the year should be surrendered to Provincial Account I well in time, so that same could be re-appropriated to other developmental schemes by P&D Department Khyber Pakhtunkhwa.

Tehsil Municipal Officer Haripur saved Rs 7,888,315 from various developmental schemes during 2011-12 and 2012-13 (Annex– 3). These savings were not surrendered to Government in compliance of the instructions, rather re-utilized without approval of Provincial Government.

Audit observed that savings were not surrendered in violation of Government instructions, which resulted in unauthorized utilization.

When pointed out in February 2014, management stated that savings were utilized on the direction of sponsoring MPA. The reply was not tenable as the MPAs were not authorized to give such direction and savings were required to be surrendered to Government.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

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

AP 21 (2012-13)

1.2.2.3 Irregular expenditure on purchase of land – Rs 6.059 million

According to Para 10 (i) of GFR Vol-I, 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.

Thesil Municipal Officer Haripur incurred expenditure of Rs 6,059,422 on purchase of land out of developmental funds during 2011-12 and 2012-13.

S. No	Particulars	Amount (Rs)
1	Purchase of land for Graveyard Moh: Sardar Baig Dobandi	1,400,000
2	Purchase of land for Graveyard Moh: Bhera Nurpur	1,400,000
3	Purchase of land for Graveyard Moh: Aalah B S Khan	44,422
4	Purchase of land for Graveyard Moh: Raja Rasheed Nur Pur	1,100,000
5	Purchase of land for Graveyard Awan Colony Sikandar Pur	615,000
6	Purchase of land for Graveyard Sheranwala Gate	1,500,000
	Total	6,059,422

The following shortcomings were noticed:

1. Fard, Sketch and ost uksala of the land was not available on record.
2. Actual payee's receipts were not provided.
3. The land was not transferred in the name of Government.

Audit observed that due to non transfer of land, the graveyards could not be used by the general public for burial of the dead bodies. As such the amount was not spent for the purpose for which it was earmarked. Moreover, complete record was not prepared in violation of Government rules, which resulted in unauthentic expenditure.

When pointed out in February 2014, management stated that payment was made to DOR&E Haripur. The reply was not tenable as maintenance of complete record was the responsibility of executing agency.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

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

AP 40 (2012-13)

1.2.2.4 Non deduction of Professional tax and Stamp Duty – Rs 2.237 million

According to Khyber Pakhtunkhwa Finance Act 1990, Professional Tax should be recovered from contractors at prescribed rates.

According to Government of Khyber Pakhtunkhwa Finance Act 2007, Stamp Duty should be recovered from contractors at prescribed rates.

Tehsil Municipal Officer Haripur was required to deduct Rs 2,237,000 on account of Professional Tax and Stamp Duty from contractors of developmental schemes and revenue collection at the prescribed rates during 2011-12 & 2012-13 which was not done (Annex – 4 and 5).

Audit observed that stamp duty and professional tax were not recovered due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management stated that Professional Tax was deducted from contractors and deposited into proper head of accounts. The reply was not cogent as no documentary evidence could be produced in support of reply.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends that the amount may be deducted/collected from the contractors concerned or person(s) responsible and deposited into proper head of account besides action against the person(s) at fault.

AP 38 & 48 (2012-13)

1.2.2.5 Loss due to non-recovery from Shadi Halls - Rs 1.200 million

According to the instructions of Senior Minister Local Government Election and Rural Development Khyber Pakhtunkhwa issued vide Local Council Board letter No. AOII/LCB/6-11/2010 dated 21-04-2011, tax @ Rs 10,000 per month should be recovered from Shadi Halls.

Tehsil Municipal Officer Haripur did not recover Rs 1,200,000 on account of tax on shadi halls during 2011-12 and 2012-13 as detailed below:

S. No	Name	No of Months	Amount (Rs)
1.	Utman Shadi Hall	30	300,000
2.	Bilawal Marriage Hall	30	300,000
3.	Usman Marriage Hall	30	300,000
4.	Afaq Marriage Hall	30	300,000
Total			1,200,000

Audit observed that recovery from marriage halls was not made due to non compliance of Government instructions, which resulted in loss to Government.

When pointed out in February 2014, management stated that efforts were being made to increase tax net, however, due to conversion of TMA into Municipal Corporation, tax could not be imposed. The reply was not tenable as marriage halls were situated in TMA jurisdiction.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends recovery and corrective measures under intimation to audit.

AP 52 (2012-13)

1.2.2.6 Loss to Government due to non receipt of registration fee from contractors-Rs 1.124 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No BO(RES)FD/1-55/2011 dated 01-07-2011, contractors registration/ annual renewal fee should be charged at prescribed rates with effect from 01-07-2011.

Tehsil Municipal Officer Haripur executed developmental schemes worth Rs 421.255 million through various contractors during 2011-12 and 2012-13,

however registration and annual renewal fee was not recovered from contractors, which resulted in loss of Rs 1.124 million (Annex – 6).

Audit observed that registration fee was not recovered due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management replied that registration and annual fee was not received from contractors since 2001. The contractors registered with District Government were awarded contract of developmental schemes. The reply was not cogent as the contractors registered with District Government were not given exemption from payment of TMA registration fee.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and disciplinary action besides recovery.

AP 56 (2012-13)

1.2.3 Internal Control Weakness

1.2.3.1 Loss due to award of contract on old rates – Rs 14.406 million

According to Government of Khyber Pakhtunkhwa LGE&RD letter No AO-II/LCB/9-23/2010 dated 30-06-2011, water rates were increased throughout the province w.e.f. 01-07-2011 and all TMOs were directed that concerned contractors may be made bound through separate clause in the agreement to pay the increased amount so that interest of TMA could be secured.

Thesil Municipal Officer Haripur awarded contract of water rates on old rates during 2011-12 and 2012-13, which resulted in loss of Rs 14,406,130 as detailed below:

Year	Demand on New Rates	Demand on Old Rates	Diff
2011-12	15,935,520	8,169,070	7,766,450
2012-13	22,846,148	16,206,468	6,639,680
		Total	14,406,130

Audit observed that Government instructions were not followed due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management stated that before imposition of taxes, proper objection and suggestion process was provided in the rules, which was being followed and rates would be increased from current Financial Year. The reply was not satisfactory as it was clearly mentioned in the aforementioned directives that rates should be increased with effect from 01-07-2011.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and disciplinary action besides recovery.

AP 20 (2012-13)

1.2.3.2 Loss due to unauthorized construction of shops on Municipal land- Rs 9.120 million

According to lease agreement dated 09-08-1975, 2 kanal piece of land was leased to Mr. Ihsanul Haq for construction of house.

Tehsil Municipal Officer Haripur leased out 2 kanal land to Mr. Ihsanul Haq for construction of house @ Rs 10/annum in 1975. It was observed that the lessee constructed house on one kanal and utilized one kanal for construction of shops with flats on 1st floor in violation of lease agreement and without approval from TMA. The local office neither cancelled lease nor rent of shops and flats were deposited into Government account. Non deposit of rent resulted in loss of Rs 9,120,000 to Government as detailed below:

S. No	Particulars	No	Average Rent (Rs)	Period	Amount (Rs)
1.	Shops	08	1,000/month	456 months	3,648,000
2.	Flats	04	3,000/month	456 months	5,472,000
Total					9,120,000

Audit observed that subletting and commercial activity was not allowed as per lease agreement.

When pointed out in February 2014, management stated that all constructions were made in 1975 and no construction was carried out during 2011-12 and 2012-13. The reply was not tenable as according to lease agreement, violation would lead to cancellation of lease even if it was pointed out later on.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends investigation and cancellation of the lease agreement besides recovery under intimation to audit.

AP 49 (2012-13)

1.2.3.3 Unauthorized payment and non-refund/adjustment of advances - Rs 4.460 million

According to Rule 379 of CTR Vol- 1, withdrawal of money from Government Treasury in advance of the supply received is prohibited.

Tehsil Municipal Officer Haripur paid Rs 4,460,362 to various employees and outsiders on account of advances from TMA fund with effect from 2001-02 till 2012-13 (Annex-7). The amount was not recovered from employees, which resulted in blockade of Government money.

Audit observed that advances from Government money were paid in violation of rules due to weak internal controls, which resulted in blockade of Government money.

When pointed out in February 2014, management stated that amount would be adjusted and shown to audit. The reply was not tenable as long outstanding advances resulted in unnecessary blockage of money.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends investigation fixing responsibility and disciplinary action besides recovery of principal amount alongwith interest.

AP 46 (2012-13)

1.2.3.4 Loss to Government due to less realization of revenue-Rs 3.675 million

According to Para 8 and 26 of GFR Vol-I, Administrative Department is required 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 3,674,772 from different contractors during 2011-12 and 2012-13. Non recovery resulted in loss of Rs3,674,772 as detailed below:

S. No	Contract	Contract Amount (Rs)	Recovered Amount (Rs)	Amount outstanding (Rs)
1.	Property Tax 2011-12	29,753,090	29,716,595	36,495
2.	Building Map fee 2012-13	2,778,122	2,646,650	131,472
3.	License Fee 2012-13	824,250	786,010	38,240
4.	Adda Fee 2012-13	6,520,500	6,210,000	310,500
5.	Property Tax 2012-13	34,496,772	34,156,227	340,545
6.	Water Rates 2012-13	10,940,588	8,144,898	2,795,690
7.	Sign Boards 2012-13	458,420	436,590	21,830
Total				3,674,772

Audit observed that complete amount was not recovered due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management stated that efforts were being made for recovery. The reply is not satisfactory as documentary evidence in support of reply was not produced.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends recovery of principal amounts alongwith penalty in light of contract agreement.

AP 18 (2012-13)

1.2.3.5 Non recovery of penalty for delay in deposit of installments – Rs 2.229 million

According to Section 5 (4) of the contract agreement, installment should be deposited on the last day of month and 1% penalty per day should be imposed for late deposit. If the contractor fails to deposit monthly installment upto 10th of next month, contract will be cancelled and re-auctioned at risk and cost of the contractor.

Tehsil Municipal Officer Haripur awarded contract of Bus Stand Haripur to contractor at Rs 6,210,000 during 2012-13. The contractor did not deposit

installments on due date, however, penalty @ 1% per day amounting to Rs 2,228,928 was not recovered as detailed below:-

Month	Installment (Rs)	Due Date	Payment Date	Diff (days)	1% Penalty per day (Rs)	Amount (Rs)
July 2012	592,780	31.07.2012	08.08.2012	08	5928	47,424
August	592,780	31.08.2012	18.09.2012	18	5928	106,704
September	592,780	30.09.2012	02.11.2012	33	5928	195,624
October	592,780	31.10.2012	09.01.2013	70	5928	414,960
November	592,780	30.11.2012	04.03.2013	66	5928	391,248
December	592,780	31.12.2012	22.03.2013	82	5928	486,096
January 2013	592,780	31.01.2013	07.05.2013	99	5928	586,872
Total						2,228,928

Audit observed that penalty was not imposed due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management stated that contractor had paid original amount and penalty was not imposed. The reply was not tenable as penalty was not imposed in violation of contract agreement.

Request for convening the DAC meeting was made on 27-02-2014, however, DAC meeting was not convened till finalization of this report.

Audit Recommends investigation fixing of responsibility and recovery of penalty.

AP 45 (2012-13)

1.2.3.6 Loss due to non-recovery of shops rent- Rs 2.091 million

According to Clause 2 of rent agreement, if the tenant failed to deposit rent for three consecutive months, TMA should take possession and auction out the shop.

According to S. No. 1 of Government of KPK, LGE&RD Department No AO/LCB/1-66/07 dated 06-06-2006, all shops whether on rent or lease owned by TMA should be put to open auction on completion of agreement period.

Tehsil Municipal Officer Haripur did not recover Rs 2,090,805 on account of shops rent from various tenants till 30-06-2013 (Annex – 8). It was observed that rent was outstanding for more than 5 years, however neither shops were re-auctioned nor efforts were made to recover long outstanding amounts from defaulting tenants. Moreover, according to clause 2 of contract agreement, period of agreement was three years. However, shops were not put to open auction on completion of agreement period.

Audit observed that shops rents were not collected due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management stated that 10% increase in monthly rent had been made every year. The reply was not tenable as there was no documentary evidence that rent was collected and agreement deed was not cancelled according to clause 2 of rent agreement.

Requests for convening DAC meeting was made in February 2014, which could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and action besides recovery of outstanding amounts.

AP 47 (2012-13)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S No	AP No	Caption	Amount
1.	51	Non deduction of DPR Fund from contractors	0.250
2.	55	Loss due to delay in award of contract	1.668
3.	39	Non recovery of Income Tax on License Fee contract	0.034
4.	11	Unauthorized subletting of TMA property by lease	0
5.	44	Non recovery of House Rent from occupants of MC accommodations – Rs720,000	0.720
6.	13	Overpayment on account of TA	0.018
7.	37	Overpayment on account of pay & allowances	0.030
8.	58	Overpayment on account of NSI Rs 364,160	0.364
9.	17	Loss to Government due to non deposit of Tender Form Fee	0.757
10.	3	Fraudulent drawal on account of developmental scheme	0.600
11.	2	Loss to Government due to non auction and departmental recovery of revenue	0
12.	28	Unauthorized payment of TA/DA for pre service training	0.048
13.	29	Double drawal on account of advertisement charges	0.037
14.	36	Unauthorized expenditure on account of training of nazmeen and unforeseen expenditure	0.508
15.	60	Loss to Government due to award of contract of sign boards without open bidding	1.864
16.	33	Unauthorized transfer of shops	1.500

Annexure-2**Audit Impact Summary**

S.No	Rules/System/Procedure	Audit Impact
1	According to GFR, physical verification of store/assets should be carried out once in a year.	Increase probability for safeguarding the Government assets and stock
2	According to Financial and Treasury rules all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury.	Increase in revenue collection on account of Government dues
3	According to GFR, receipts and expenditure should be reconciled.	To ensure that the departmental accounts are sufficiently accurate and render an effective Departmental control of expenditure and receipts.

Annexure-3**Detail of savings in developmental funds**

Fund	Approved Cost (Rs)	Actual Expenditure (Rs)	Saving (Rs)
PWP-1 2008-09	7,562,000	7,487,000	75,000
PWP-1 Talha Mehmood	6,340,000	6,213,580	126,420
PWP-II 2008-09	10,000,000	9,097,783	902,217
CMD 2011-12	15,716,000	15,233,500	482,500
CMD 2012-13	18,845,000	16,439,494	2,405,506
NHR 2009-10	4,870,000	4,850,000	20,000
NHR 2010-11	12,151,000	11,751,253	399,747
NHR 2009-10	7,920,000	7,825,931	94,069
NHR 2010-11	16,490,000	16,097,194	392,806
NHR 2008-09	19,759,000	19,210,583	548,417
NHR 2009-10	16,651,000	15,989,300	661,700
NHR 2010-11	11,667,000	10,948,870	718,130
NHR 2011-12	21,330,000	20,478,614	851,386
TSP 2009-10 PK 49	6,600,000	6,560,813	39,187
TSP 2010-11 PK 49	6,050,000	5,930,744	119,256
TSP 2008-09 Faiza Rasheed	9,000,000	8,948,026	51,974
Total	190,951,000	183,062,685	7,888,315

DP # 1.2.2.2

Detail of non deduction of Professional Tax on developmental funds
Rate of Professional Tax

- a. When exceeding Rs 10,000 but not exceeding Rs 0.5 million Rs 3,600 PA
- b. When exceeding Rs 0.5 million but not exceeding Rs One million Rs 4,000 PA
- c. When exceeding Rs One million but not exceeding Rs 2.5 million Rs 6,000 PA
- d. When exceeding Rs 2.5 million but not exceeding Rs Ten million Rs 18,000 PA
- e. When exceeding Rs Ten million but not exceeding Rs 25 million Rs 25,000 PA
- f. When exceeding Rs 25 million but not exceeding Rs 50 million Rs 30,000 PA
- g. When exceeding Rs 50 million and above Rs 100,000 PA

Name of Scheme	Amount of Professional Tax (Rs)
Special Package	228,400
PWP	295,200
NHR	1,317,800
Total	1,841,400

DP # 1.2.2.4

Annexure – 5

Detail of non deduction of Professional Tax & Stamp Duty on revenue contracts

Rate of stamp duty

Income Limit	Amount of Stamp Duty (Rs)
Re1 to Rs50,000	250
Rs50,001 to Rs500,000	1250
Rs500,001 to Rs2,000,000	1850
Rs2,000,001 to Rs5,000,000	6250
Above 5,000,000	18250

Contract	Amount (Rs)	Stamp Duty (Rs)	Professional Tax (Rs)	Total (Rs)
Property Tax 2011-12	27,905,000	18,750	30,000	48,750
Cattle Fair 2011-12	9,890,000	18,750	18,000	36,750
Bus Stand 2011-12	5,400,000	18,750	18,000	36,750
Map Fee 2011-12	2,750,000	6,250	18,000	24,250
Water Rates 2011-12	9,360,000	18,750	18,000	36,750
Sign Board 2011-12	346,500	1,250	3,600	4,850
License Fee 2011-12	680,000	1,850	4,000	5,850
Property Tax 2012-13	32,400,000	18,750	30,000	48,750
Cattle Fair 2012-13	11,425,000	18,750	25,000	43,750
Bus Stand 2012-13	6,210,000	18,750	18,000	36,750
Map Fee 2012-13	2,645,830	6,250	18,000	24,250
Water Rates 2012-13	9,360,000	18,750	18,000	36,750
Sign Board 2012-13	436,590	1,250	4,000	5,250
License Fee 2011-12	785,000	1,850	4,000	5,850
			Total	395,300

DP # 1.2.2.4

Annexure – 6

**Detail of non recovery of registration fee from contractors
Rate of registration fee**

Category	Annual Fee
C-1	45,000
C-2	35,000
C-3	30,000
C-4	25,000
C-5	20,000
C-6	15,000

S. No	Name of Contractor	Category	Annual Fee (Rs)	No of years	Amount (Rs)
1	Tayyab Hussain Shah	C3	30,000	02	60,000
2	Utman & Co	C3	30,000	02	60,000
3	Amjad Zia	C3	30,000	02	60,000
4	Tahir Rehman	C6	15,000	02	30,000
5	Ahmad Nawaz Khan	C6	15,000	02	30,000
6	MM Khan	C5	20,000	02	40,000
7	Uzair Farid & Co	C5	20,000	02	40,000
8	Malik Adeel Razzaq	C7	12,000	02	24,000
9	Abbasi Builders	C5	20,000	02	40,000
10	Sadat Interprises	C6	15,000	02	30,000
11	Mohammad Sharif	C5	20,000	02	40,000
12	Fawad Malik	C4	25,000	02	50,000
13	Amjad Ali	C5	20,000	02	40,000
14	Siddiqur Rehman	C6	15,000	02	30,000
15	Mohammad Riaz	C5	20,000	02	40,000
16	RR Brothers	C3	30,000	02	60,000
17	Gujar & Co	C5	20,000	02	40,000
18	Waheed Ullah Khan	C4	25,000	02	50,000
19	Syed Ali Zawar	C6	15,000	02	30,000
20	Saqib Khan Jadoon	C6	15,000	02	30,000
21	M. Ayub & Bros	C6	15,000	02	30,000
22	Sajid Ali Shah	C6	15,000	02	30,000
23	Gul Faraz	C6	15,000	02	30,000
24	Waqar Anwar	C6	15,000	02	30,000
25	Saeed Khan	C6	15,000	02	30,000
26	Maqbool Hussain Shah	C5	20,000	02	40,000
27	Jahangir khan	C6	15,000	02	30,000
28	Shamaraiz Khan	C6	15,000	02	30,000
29	Alamgir Khan	C4	25,000	02	50,000
Total					1,124,000

DP # 1.2.2.6

Annexure – 7

Details of advances out of TMA funds

Date	Name	Designation	Amount (Rs)
27-12-2001	Mohammad Akram	Driver	25,000
08-05-2002	Mohammad Akram	Light Inspector	1,500
02-09-2003	Mohammad Iqbal	Legal Advisor	6,000
16-06-2003	Khan Afsar		98,400
10-02-2003	Nisar Ahmed	Sub Engineer	50,520
-do-	-do-	-do-	27,600
30-01-2003	-do-	-do-	7,440
-do-	-do-	-do-	29,680
13-08-2002		Cashier	50,000
18-12-2002	Nisar Ahmed Zia		10,000
25-09-2002	Mohammad Akram	Light Inspector	1,000
28-08-2002		Nazim UC Barkot	15,000
-do-		Nazim UC Seria	25,000
13-08-2002	Zia Ul Haq	Sub Engineer	3,000
-do-	Sh. Aurangzeb	Sub Engineer	10,000
27-06-2002	Asif Ali	Nazim	80,000
21-06-2002	Malik Younas	Nazim	100,000
18-06-2002	Mohammad Nazir	Telephone Operator	4,662
12-11-2003	Rabia Bibi	Lady Supervisor	2,000
08-01-2004	Nisar Ahmed	Sub Engineer	50,000
20-01-2004	Nisar Ahmed	Sub Engineer	20,000
28-01-2004	Nisar Ahmed	Sub Engineer	30,000
30-01-2004	Bashir Ahmed	ATOI	200,000
25-02-2004	Bashir Ahmed	ATOI	35,000
15-03-2004	Bashir Ahmed	Terminal Inspector	30,000
16-02-2005	Amjad Hussain	ATOI	30,000
06-02-2006	Hazara Hockey Club	Honorary Secretary	30,000
24-02-2006	Nisar Ahmed	Sub Engineer	100,000
08-07-2006	Amjad Hussain	ATOI	1,000
11-09-2006	Akhter Nawaz		7,000
29-11-2006	Mohammad Nawaz	Advocate	15,000
14-12-2006	Mohammad Irshad	Senior Clerk	100,000
22-12-2006	Mohammad Ibrar Alvi		200,000
09-03-2007	Shiekh Amjad	TO Planning	35,000
22-04-2007	Mohammad Irshad	Senior Clerk	30,000
30-04-2007	Mohammad Asif	Sanitary Inspector	60,000
26-04-2007	Mohammad Irshad	Senior Clerk	25,000
17-05-2007	Mohammad Nazir	Telephone Operator	8,830

09-08-2007	Mehboob Ahmed	Advocate	22,000
11-10-2007	Akhter Nawaz	Prosecutor	3,500
27-02-2008	Jehanzeb Khan	ATO	80,000
29-03-2008	Ibrar Ahmed Alvi	Junior Clerk	30,000
28-07-2008	Jehanzeb Khan	TO Planning	150,000
23-08-2008	Asif Khan	Sanitary Inspector	60,000
24-05-2008	Iltaf Ahmed	License Inspector	2,000
28-10-2008	Asif Khan	Sanitary Inspector	8,400
25-02-2009	Ibrar Ahmed Alvi	Steno	90,000
08-04-2009	Irshad	Sub Engineer	30,000
22-04-2009	Javed	Sub Engineer	10,000
27-04-2009	Javed Qureshi	Chief Sanitary Inspector	7,400
11-05-2009	Alamzeb	Driver	10,000
-do-	Akhter Shah	Driver	10,000
12-08-2009	Irshad	Senior Clerk	50,000
30-12-2009	Iltaf	W.R.I	7,000
17-02-2010	Iftikhar Shah	Chief Officer	5,000
30-03-2010	Akhter Nawaz	Pros Clerk	3,000
27-04-2010		Dy Director NUDP	500,000
05-09-2010	Iftikhar Shah	Chief Officer	15,000
20-04-2010	Khawaj Mohammad	Chief Sanitary Inspector	5,000
28-04-2011		Dy Director PIT	500,000
20-05-2011		President District Bar	500,000
18-08-2011		Legal Advisor	5,000
15-11-2012	Azhar Mehmood	Sub Engineer	10,000
05-03-2012	Shehreyar Khan	TMO	500,000
19-06-2012	Ghulam Mehmood	H.F.	2,500
29-08-2012	Ajmal	WSC	20,000
11-10-2012	Matloob Elahi	ASI	48,600
11-10-2012	Mohammad Irshad	Senior Clerk	40,000
26-11-2012	Akhter Shah	Driver	10,000
31-12-2012	Rizwan	Sub Engineer	50,000
11-03-2013	Raja Zubair	Light Inspector	65,000
10-10-2013	Khawaj Mohammad	Chief Sanitary Inspector	57,600
		Total	4,460,632

DP # 1.2.3.6

Annexure – 8

Detail of outstanding Shop's rent

S No.	Name of Tenant	Amount (Rs)
1	Hafiz Abdul Bari & Brothers	18,369
2	Bava Shabir Ahmed	891
3	Gulzar khan	5,360
4	Abdul Haleem	2,246
5	M Nawaz & M Akram	8,164
6	Muhammad Iqbal S/O M Yousaf	4,942
7	Aurangzeb S/O Abdul Ghafoor	17,990
8	Aurangzeb S/O M Sharif	8,164
9	Barer Suleman S/O M Suleman	18,369
10	Abid Khan & Sohail Khan	3,256
11	Asghar Ali	5,694
12	Niaz Ahmed	3,796
13	Malik Aman	5,694
14	M Sadiq S/O Akhtar Khan	4,218
15	M Abas S/O Allah Ghani	1,898
16	M Shaiq S/O Sakinder Din	4,176
17	Shamim Akhtar S/O M Younis	4,606
18	Akber Ali S/O Allah wasi	4,176
19	Abrar Ahmed	3,796
20	Syed Abdul Ahad	3,794
21	M Aslam S/O Hajal Khan	5,666
22	M Ashirf	5,694
23	Umar Farooq S/O M Anis	7,592
24	Haji Abdur Rehman	8,696
25	Sadbar Khan	2,130
26	Zirat Khan	1,729
27	Niaz Ahmed	13,720
28	Haris & Usama	1,650
29	Haris & Usama	1,650
30	Rashid Mehmood	2,958
31	Abdul Waheed S/O M Ashirf	1,613
32	M Aslam S/O M Shafee	3,500
33	Arfan S/O Meerzaman	1,630
34	Nabitzada	2,756
35	Khanzada Ahmed	5,362

36	Haroon Khushi & Yousif	11,340
37	Qadeer Khan & Safeer Khan	3,436
38	M Younis S/O Abdullah Khan	2,471
39	Malik Abdul Islam	3,540
40	Rehan Khan	3,540
41	M Ibrahim S/O Noor Muhammad	7,080
42	Shahid Aziz	9,697
43	Sheikh Mumtaz	15,480
44	M Ijaz	14,875
45	Sajid Mehmood	1,890
46	Shahid Aziz	4,697
47	Sakinder Khan	4,310
48	Abdul Khafoor	8,580
49	Noor Ahmed Adocate	30,250
50	Jamil ul Rehman Adocate	31,756
51	Zarar Ahmed Shoukit Adocate	34,106
52	Haider Zaman Khan Adocate	26,850
53	Sardar Abdul Rahoof Adocate	44,100
54	Raja Yasir Adocate	54,767
55	Naheen ul Haq Adocate	27,444
56	M Afizal Khan Adocate	47,520
57	Haji M Iqbal Adocate	1,732
58	Syed Muhammad Shah Adocate	45,820
59	M Ashirf Hashmi Adocate	20,640
60	Amjid Mehmood Adocate	30,756
61	Raja Muhammad Zubair Adocate	5,324
62	Abdul Waheed Azher	22,900
63	Mehmood ul Haq	5,724
64	M Shafeeq S/O Hussan Din	11,137
65	Waqar Ashrif	10,740
66	Sajid Hussain	12,888
67	Khuram Shehzad	12,888
68	Malik Naziqat	11,830
69	Muhammad Riaz	2,366
70	M Bashir S/O Kala Khan	9,675
71	Afaq Ahmed	5,028
72	Majud ur Rehman	8,502
73	Syed Ghafran Shah	2,834
74	M Afzil S/O Waris	5,668
75	M Yousif & Brithers	5,668
76	Haji Haider Zaman	2,834
77	Meer Zaman	10,248

78	Shehzad Ahmed	11,336
79	Muhammad Zaman	5,768
80	Gul Ishtiaq	6,226
81	Rustam Khan	2,834
82	Mrs Shaheen Akhter	5,668
83	Arif Hussain	6,356
84	Ghulam Muhaidin	8,502
85	Rahifit Yasmin	40,400
86	Muhammad Naseer	12,472
87	Mansoor Khan	11,336
88	M Anis S/O Abdur Rasheed	5,154
89	Mrs Saima Iram	12,752
90	Hafiz Abdul Masower	2,500
91	M Nawaz Khan	8,060
92	Ghulam Mustafa	9,130
93	Jamil ul Rehman	90,513
94	Arif Hussain	3,436
95	M Shafeeq Baig	5,444
96	Abdul Waheed	5,063
97	Umar Farooq & Bilal Younis	19,939
98	Mushtaq Ahmed	9,038
99	Mumtiaz Ahmed	4,053
100	Hasirat Khan	7,388
101	Manzoor illahi	8,166
102	Abdur Rashed	6,805
103	Zulfiqar S/O M Akhter	8,166
104	Qasim Mehmood	5,868
105	Muhammad Riaz	2,722
106	Ijaz Ahmed	4,083
107	Abdul Basit	14,330
108	Ijaz Ahmed	16,002
109	Jamil Ur Rehman	38,533
110	M Afizal Khan	2,722
111	Abdul Majeed S/O Abdul Aziz	4,083
112	M Saleem S/O Bashir Khan	48,700
113	M Ismail Fazal	42,166
114	Raja Aurangzeb	1,797
115	Raja Aurangzeb	1,797
116	Haji Zagheer Khan	35,043
117	Haji Tanveer Asghar	2,722
118	Shoukit Ali	17,974
119	Shoukit Ali	19,556

120	Muhammad Younis	2,722
121	Altaf Hussain Warsi	9,072
122	Shahid Ali & Brothers	14,850
123	Abdul Razaq	5,444
124	Ishtaq Ahmed	14,192
125	Niaz Ahmed	15,180
126	Doctor Akhter Nawaz	40,052
127	Aurangzeb	38,172
128	M Salaheen S/O Noorullaha	1,633
129	Aurangzeb S/O Abdul Ghafoor	19,596
130	Adil Aziz	3,000
131	M Irshad S/O Abdul Reheem	3,340
132	Bava M Yousif	35,330
133	M Yasir Ali Shehzad	10,493
134	Fazalur Rehman S/O Abdullaha	2,410
135	Amir Nawaz Khan	44,469
136	Arif Zaman	10,780
137	Tariq Khan	13,206
138	Javid Iqbal	6,805
139	Dr. Akhter Nawaz	6,805
140	Dr. Akhter Nawaz	6,805
141	M Afizal Khan	1,290
142	Muhammad Zuhaib	1,884
143	Ghulam Qadir	1,588
144	Abdul Khaliq	3,612
145	Nadeem Younis	7,215
146	Gohar ur Rehame	10,557
147	Mrs Farzana Shaheen	7,038
148	Akhter Nawaz	7,038
149	Haji Muhammad Hussain	7,215
150	Ahmed Khan & Aziz Khan	3,675
151	Kahn Akhter S/O M Nazir	7,215
152	Muhammad Saleem	68,737
153	Abdur rasheed	7,215
154	Habib ur Rehman	50,740
155	Sheryar Khan	9,930
156	Malik Khalid Jamil	17,338
157	Malik Masood Akhter	17,316
158	Anwar ul Haq	7,254
159	Anwar ul Haq	9,336
160	Taraq Mehmood	4,893
161	M Riaz	4,368

162	Dr. Fakher Mehmood	4,680
163	Dr. Fakher Mehmood	4,500
164	Shakeel Ahmed & Brothers	8,490
165	Abdul Rubab	39,832
166	Marhababer S/O Muhammad Nawaz	3,141
167	Ghulam Fareed	1,718
168	Ali Muhammad	2,331
169	Shouikat ur Rehman	5,264
170	Fiaz	9,264
171	Ghulam Murtiaza	8,230
172	Shoukit Ibrahim	2,565
173	Muhammad Nawaz	2,586
174	Muhammad Masood	1,422
175	Khalid Mehmood	3,230
176	Jamil Ahmed	4,716
177	Khazada	2,870
178	Muhammad Salabit	7,752
179	Abid Raza	5,814
180	Abdul Hameed	5,787
	Total	2,090,805

DP # 1.2.3.9