



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATION  
SWABI**

**AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
AP	Advance Para
CMD	Chief Minister Directives
DAC	Departmental Accounts Committee
EDO	Executive District Officer
FMD	Finance Minister Directives
GFR	General Financial Rules
GBS	General Bus Stand
KSK	Kernel Sher Kali
MPA	Member of Provincial Assembly
PK	Provincial Khyber Pakhtunkhwa
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLA	Personal Ledger Account
RDA	Regional Directorate of Audit
SDA	Special Drawing Account
TMA	Tehsil Municipal Administration
TKPP	Tameer-e-Khyber Pakhtunkhwa Program
VOL	Volume
ZAC	Zilla Accounts Committee

## **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, 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 Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administration Swabi for the Financial Years 2011-12 and 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 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) 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 Mardan has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Mardan, Swabi, Malakand and Buner.

The Regional Directorate has a human resource of 12 officers and staff, constituting 3636 man days and a budget of about Rs 11.574 million was allocated during 2013-14. It has the 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 Mardan carried out audit of the accounts of TMA Swabi for the Financial Years 2011-12 and 2012-13 and the findings included in the Audit Report.

Tehsil Municipal Administration Swabi 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 and 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 Swabi comprises Tehsil Nazim, Naib Tehsil Nazim and Tehsil Municipal Officer/Administrator.

### **a. Scope of audited**

Out of total expenditure of the TMA Swabi, for the Financial Years 2011-12 and 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 231.958 million. Out of this, RDA Mardan audited an expenditure of Rs 57.989

million on test check basis which, in terms of percentage, was 25% of auditable expenditure.

The receipts of Tehsil Municipal Administration Swabi for the Financial Years 2011-12 and 2012-13, were Rs 116.568 and Rs 101.979 million respectively. Out of this, RDA Mardan audited receipts of Rs 151.584 million which, in terms of percentage, is 70% of auditable receipts.

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

Recovery of Rs 17.598 million was pointed out during the audit. However, no recovery was effected till finalization of this Report. Out of the total recoveries, Rs 7.76 million was not in the notice of the executive before audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of TMAs with respect to 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 Swabi 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 Swabi. 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. Irregularity & Non Compliance of Rs 50.750 million noted in five cases<sup>1</sup>.

Audit Paras on the accounts for Financial Year 2011-12 and 2012-13 involving procedural violations including internal control weaknesses, and irregularities not considered worth reporting to the PAC were included in Annex-1 (MFDAC).

**g. Recommendations**

- i. Efforts need to be made by the department to recover long outstanding dues on account of water charges, rents, fee etc.
- ii. Deduction of taxes on supplies and contracts needs to be ensured.
- iii. All sectors of Municipal Committee need to strengthen internal controls to ensure that reported lapses are pre-empted and fair value for money is obtained from public spending.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

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<sup>1</sup> Para 1.2.1.1, 1.2.1.2, 1.2.1.3 ,1.2.1.4,1.2.1.5

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

**(Rs in million)**

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	450.505
2	Total formations in audit jurisdiction	01	450.505
3	Total Entities (PAO/EDOs) Audited	01	209.573
4	Total formations Audited	01	209.573
5	Audit and Inspection Reports	01	209.573
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

**Table 2: Audit Observations classified by Categories**

**(Rs in million)**

S.No	Description	Amount Placed under audit observation
1	Unsound asset management	-
2	Weak financial management	7.964
3	Weak Internal controls relating to financial management	34.746
4	Others	8.040
<b>Total</b>		<b>50.750</b>



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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2011-12 and 2012-13	Total for the year 2010-11
1.	Outlays Audited	-	45.737	151.584	12.252	209.573	154.451
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	34.746	7.964	8.040	50.750	13.681
3.	Recoveries Pointed Out at the instance of Audit	-	1.594	7.964	8.040	17.598	11.146
4.	Recoveries Accepted /Established at the instance of Audit	-	-	7.964	-	7.964	2.920
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**Table 4: Irregularities pointed out****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit observation</b>
1	Violation of rules and regulations, principle of propriety and probity in public operation.	-
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 controls systems.	34.746
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	7.964
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	8.040
<b>Total</b>		<b>50.750</b>

**Table 5: Cost Benefit****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited	450.505
2	Expenditure on audit	0.241
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

# CHAPTER-1

## 1.1 TEHSIL MUNICIPAL ADMINISTRATION SWABI

### 1.1.1 Introduction

Swabi is the Tehsil of District Swabi. Tehsil Municipal Administration Swabi consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Swabi comprises two Drawing and Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance. According to 1998 population census, the population of District Swabi is 651,785.

### 1.1.2 Comments on Budget and Accounts (variance analysis)

(Rs in million)

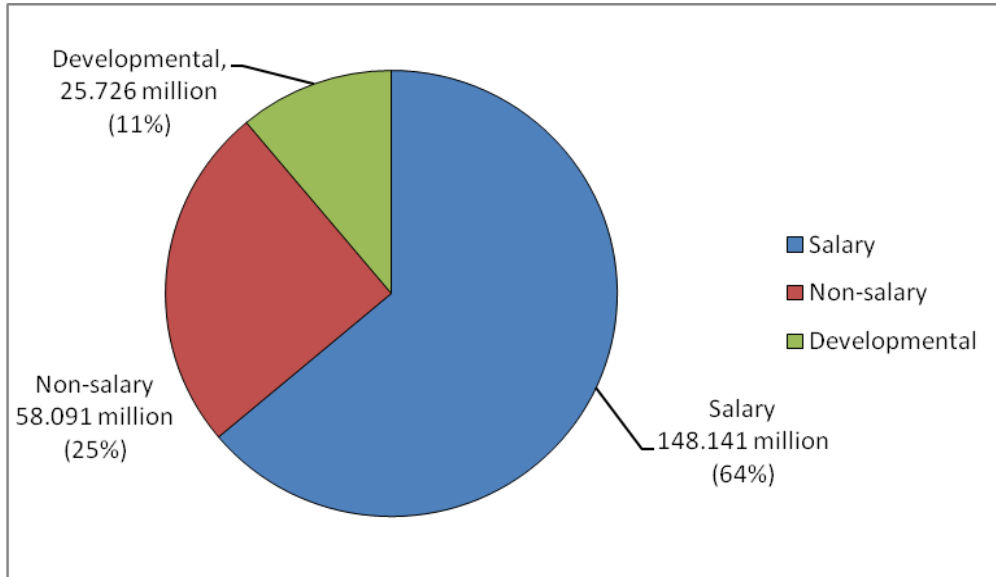
2011-12	Budget	Expenditure	Excess (+) /Saving (-)	%Excess/(saving)
Salary	66.099	60.288	-5.810	8.791
Non-salary	47.645	39.067	-8.577	18.003
Developmental	33.532	18.313	-15.218	45.385
<b>Total</b>	<b>147.277</b>	<b>117.669</b>	<b>-29.607</b>	<b>20.103</b>

(Rs in million)

2012-13	Budget	Expenditure	Excess (+) /Saving (-)	%Excess/(saving)
Salary	92.385	87.853	-4.531	4.905
Non-salary	29.964	19.024	-10.940	36.510
Developmental	7.440	7.413	-0.026	0.360
<b>Total</b>	<b>129.789</b>	<b>114.291</b>	<b>-15.497</b>	<b>11.941</b>

A budget of Rs 277.061 million was allocated against which an expenditure of Rs 231.958 million was incurred by Tehsil Municipal Administrator, Swabi with a saving of Rs 45.107 million during the Financial Years 2011-12 and 2012-13.

### Expenditure 2011-12 and 2012-13



Detail is given at Annex-3

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

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

## 1.2 AUDIT PARAS

### 1.2.1 Irregularity & Non-compliance

#### 1.2.1.1 Unauthorized execution of civil works under District ADP through Project committees-Rs 33.152 million

According to Rule 34 of the Khyber Pakhtunkhwa Procurement of Goods, Works and Services Rules, 2003, tendering proceedings shall be adopted by the procuring entity for the procurement of goods, works or services.

Tehsil Municipal Officer Swabi paid Rs 33.152 million to 23 project leaders under District ADP fund during the Financial Years 2011-12 and 2012-13. The award of civil work to project leaders under District ADP without open tendering process was held irregular as no instructions for execution of the District ADP schemes through project committees have been issued by the Government. Detail is given below:

S.No	Financial Year	Funds placed at the disposal of	Number of schemes	Estimated cost (Rs in million)
1	2012-13	MPA PK-36	7	3.862
2	-do-	-do-	7	6.00
3	2011-12	Woman MPA (PK-36)	3	3.00
4	2012-13	Haji Rehman Ullah (President ANP Swabi)	6	5.724
5	-do-	-do-	15	14.566
<b>Total</b>				<b>33.152</b>

Audit observed that unauthorized execution of civil works occurred due to non-compliance of Government rules.

When pointed out in March 2014, management stated that the project committees were constituted at the written requests of the dignitaries i.e MPA's and elders of the previous Governments. The reply was evasive as Government Rules should not have been violated.

Request for convening of DAC meeting was made in March 2014. DAC meeting could not be convened till finalization of this report.

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

AP No.117 (2011-12 and 2012-13)

**1.2.1.2 Loss to Government due to non-deduction of income tax on auction of contracts – Rs 8.040 million**

According to Section 236-A of the Income Tax Ordinance 2001, income tax @ 5% was required to be deducted from the contracts awarded through auction.

Tehsil Municipal Officer Swabi did not deduct income tax Rs 8,040,164, @ 5% on auction of various contracts of the approved bid value during the Financial Years 2011-12 and 2012-13. Detail at Annex-4.

Audit was of the view that non deduction of income tax occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in March 2014, management stated that in the Financial Year 2011-12 most of the contractors had produced exemption certificates, however detail report in the subject matter would be given after proper investigation. The reply was evasive as deduction of the income tax was required to have been made at source, being Government tax.

Request for convening of DAC meeting was made in March 2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 118 (2011-12 and 2012-13)

### 1.2.1.3 Non- recovery of Government dues against the approved bid - Rs 6.166 million

According to Para 26 of GFR Vol-I, it is the duty of departmental controlling officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the public account.

Tehsil Municipal Officer Swabi did not recover Rs 6,166,890 as receipts from contractors against approved bids as per following detail during the Financial Year 2011-12.

(Amount in Rupees)

S.No	Name of Contract	Bid amount	Actual Receipts	Shortage
1	2% Property Tax Swabi	32,075,000	31,210,000	865,000
2	General Bus Stands	31,100,500	25,798,610	5,301,890
<b>Total</b>				<b>6,166,890</b>

Audit observed that less recovery occurred due to weak internal control, which resulted in loss to public exchequer.

When pointed out in March 2014, management stated that the entire principal amount in the subject contract was collected which may be pursued in the Demand and Collection Register. The reply was not valid as the actual receipts statement for the year 2011-12 submitted to Local Government Department showed less receipts.

Request for convening of DAC meeting was made in March 2014. DAC meeting could not be convened till finalization of this report.

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

AP No.119 (2011-12 and 2012-13)



#### **1.2.1.4 Non realization of water charges– Rs 1.798 million**

According to Para 8 and 26 of GFR Vol.-I It is the duty of administrative department concerned to see that the dues of Government are correctly and promptly assessed, collected and paid into the treasury.

Tehsil Municipal Officer Swabi did not recover Government dues amounting to Rs 1,798,300 on account of water charges during Financial Years 2011-12 and 2012-13. Detail at Annex-5

Audit was of the view that non recovery occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in March 2014, management stated that the concerned staff was directed to expedite the recovery. Progress would be shown in future. The reply was not tenable as recovery should have been made timely. The dues were increasing year by year which showed that no concrete efforts were made. This also showed that the services of the staff concerned had not been utilized properly.

Request for convening of DAC meeting was made in March 2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 123 (2011-12 and 2012-13)

#### **1.2.1.5 Non deposit of 0.5% contingency and 0.8% self help deducted from project leaders -Rs 1.594 million**

According to item No. 5 of Serial No. 1 of Tameer-e-Khyber Pakhtunkhwa, Project Committees Procedure, 0.8% deduction of self help is required from the works executed through Project Committees. Moreover, as per Finance Department Government of Khyber Pakhtunkhwa letter No.BOT/FD/1-7/2009-10 dated 25-01-2010 deduction of 0.5% contingencies in developmental works are strictly prohibited

and according to para 28 of GFR Volume-I, no amount due to Government should be left outstanding.

Tehsil Municipal Officer Swabi deducted Rs 613,234 and Rs 981,174 on account of 0.8% self help and 0.5% contingency respectively amounting Rs 1,594,974 from project leaders on execution of developmental schemes under funds CMD,FMD,ADP,TKPP during the Financial Years 2011-12 and 2012-13 and were retained in SDA instead of depositing in to Government Treasury. (Detail at Annex-6).

Audit was of the view that non deposit of 0.5% contingency and 0.8% self help deducted from project leaders occurred due to non compliance of Government instructions, which resulted in loss to Government.

When pointed out in March 2014, management stated that the amounts of 0.8% were credited to Government account because all the savings/deductions were duly credited to the Government account itself as the same were lying in the PLA/SDA account while the deduction of 0.5% contingency was allowed by the Provincial and District Governments being executing agency. The reply was not correct as savings were not transferred from SDA of TMA to Government Treasury. As for as the 0.5% contingency is concerned, no documentary evidence for allowing the deduction of contingency charges was shown to audit.

Request for convening of DAC meeting was made in March 2014. DAC meeting could not be convened till finalization of this report.

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

AP No.124 (2011-12 and 2012-13)

## ANNEXURE

Annex-1

### DETAIL OF MFDAC PARAS

(Rs in million)

Sr. No.	AP No.	Caption	Amount
1.	120	Irregular Payment of lease of land on 70% 30% sharing basis formula and overpayment	7.641
2.	121	Irregular execution of developmental scheme	3.000
3.	122	Irregular expenditures out of Tameer-e-Khyber Pukhtoon khwa fund on private water supply scheme	2.000
4.	125	Loss to Government due to non deposit of 3% RTA share	0.773
5.	126	Overpayment due to allowing higher rate for Shingle	0.702
6.	127	Non imposition of 1% penalty for late deposit of monthly installment	0.617
7.	128	Non imposition of Penalty	0.360
8.	129	Non recovery of rent of shops/cabins	0.360
9.	130	Non deduction of GST, Professional Tax, DPR fund on Supply of PVC and GI Pipes	0.357
10.	131	Non deposit of tender form fee and registration fee	0.348
11.	132	Less deduction of professional Tax	0.341
12.	133	Loss to Government due to non deduction of professional Tax and stamp duty from receipts contractors	0.327
13.	134	Overpayment due to non deduction of voids from embankment formation of earth	0.256
14.	135	Non recovery of advance payment, Government Taxes and security for due to non execution/completion of sanitation scheme	0.147
15.	136	Non recovery of rent of Bala Khana	0.099
16.	137	Misappropriation of the advance amount	0.093

### 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 to render possible and efficient Departmental control of expenditure and receipts.

**Tehsil Municipal Administration Swabi**  
**Budget and Expenditure Statement for the Financial Years 2011-2013**

(Rs in million)

2011-12 and 2012-13	Budget	Expenditure	%age
Salary	158.484	148.141	64
Non-salary	77.609	58.091	25
Developmental	40.972	25.726	11
<b>Total</b>	<b>277.065</b>	<b>231.958</b>	

**Annex-4****Details of non deduction of income tax****(Amount in Rs)**

<b>S.No</b>	<b>Name of Contract</b>	<b>Bid for 2011-12 (Rs)</b>	<b>Bid for 2012-13 (Rs)</b>	<b>Grand total (Rs)</b>	<b>5% income Tax (Rs)</b>
1	2% Property Tax Swabi	32,075,000	36,886,250	68,961,250	3,448,063
2	GBS Swabi	17,200,000	19,860,000	37,060,000	1,853,000
3	GBS Topi	10,058,000	10,207,495	20,265,495	1,013,275
4	GBS KSK	2,511,500	2,888,225	5,399,725	269,986
5	GBS Zaisda	1,331,000	1,535,000	2,866,000	143,300
6	Licence fee urban council Zaida	51,000	60,000	111,000	5,550
7	Slaughter House Zaida	10,908	13,600	24,508	1,225
8	Thanga Adda Fee	61,625	72,500	134,125	6,706
9	Licence fee urban council Swabi	301,300	347,000	648,300	32,415
10	Jumma Bazar KSK	431,125	495,794	926,919	46,346
11	Theh Bazari Swabi	662,000	795,000	1,457,000	72,850
12	Licence fee urban council Swabi	294,950	347,000	641,950	32,098
13	Sign Board fee Swabi	926,000	417,000	1,343,000	67,150
14	Slaughter House Swabi	157,675	185,500	343,175	17,159
15	Latrine GBS Swabi	174,250	205,000	379,250	18,963
16	Cattle Fair topi	3,287,000	3,780,050	7,067,050	353,353
17	Cattle Fair Swabi	2,342,000	2,694,000	5,036,000	251,800
18	Cattle Fair KSK	3,144,300	3,615,945	6,760,245	338,012
19	Theh Bazari KSK	221,950	255,243	477,193	23,860
20	Theh Bazari Fee Zaida	73,100	86,000	159,100	7,955
21	Jumma Bazar Swabi	345,000	397,000	742,000	37,100
<b>Total</b>		<b>75,659,683</b>	<b>85,143,601</b>	<b>160,803,284</b>	<b>8,040,164</b>

**Annex-5  
(DP# 1.2.1.4)**

**Details of Non Recovery of Water Charges For The Year 2011-12 and 2012-13**

<b>Financial Year</b>	<b>Particulars</b>	<b>No of connections</b>	<b>Rate per month (Rs)</b>	<b>Demand for the year (Rs)</b>
2011-12	Commercial Connections	54	140	90,720
	Domestic Connections	690	100	882,000
	TMA employees connections	13	50	7,800
	Total Demand for 2011-12			<b>926,520</b>
	Add: Arrear for 2010-11			1,410,300
	Grand total			<b>2,336,820</b>
	Less: Recovery made up to 30-06-12			566,410
	<b>Outstanding Arrears on 30-06-12</b>			<b>1,770,410</b>

<b>Financial Year</b>	<b>Particulars</b>	<b>No of connections</b>	<b>Rate per month (Rs)</b>	<b>Demand for the year (Rs)</b>
2012-13	Commercial Connections	53	140	89,040
	Domestic Connections	656	100	787,200
	TMA employees connections	12	50	7,200
	<b>Total Demand for 2012-13</b>			<b>883,440</b>
	Less: Recovery made up to 30-06-13			855,550
	Outstanding for the year			27,890
	Add Outstanding Arrears as on 30-06-12			1,770,410
	<b>Total outstanding arrears on 30-06-2013</b>			<b>1,798,300</b>

**Annex-6**  
**(DP# 1.2.1.5)**

**Details of Deduction of 0.8% Self Help and 0.5% Contingency Charges**

<b>Constituency of MPA</b>	<b>Financial Year</b>	<b>Fund</b>	<b>Cost of Scheme (Rs)</b>	<b>Deduction of 0.8% (Rs)</b>	<b>Deduction of 0.5% (Rs)</b>
PK 36	2011-12	CMD	14,600,000	116,800	73,000
-do-	-do-	TKP	20,000,000	160,000	100,000
-do-	-do-	District ADP	14,566,800	116,534	72,834
Mrs Sitara Imran	-do-	-do-	2,000,000	16,000	10,000
Zarsheed Khan	-do-	Tobacco Cess	19,738,000	157,904	98,690
Sarfaraz Khan	-do-	-do-	5,646,000	45,168	28,230
-do-	2012-13	District ADP	9,862,000	78,896	49,310
-do-	-do-	-do-	8,930,000	71,440	44,650
-do-	-do-	30% ADP	5,440,000	43,520	27,200
-do-	-do-	TKP	8,700,000	69,600	43,500
Mrs Saeeda Batool	-do-	-do-	2,000,000	16,000	10,000
Haji Rehmanullah	-do-	District ADP	5,724,000	45,792	28,620
-do-	-do-	30% ADP	5,440,000	43,520	27,200
<b>Total</b>			<b>122,646,800</b>	<b>981,174</b>	<b>613,234</b>