



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-------|--|
| AA | Administrative Approval |
| AP | Advance Para |
| BOQ | Bill of Quantity |
| CPWA | Central Pubic Works Accounts Code |
| DAC | Departmental Accounts Committee |
| DG | Director General |
| GFR | General Financial Rules |
| IPSAS | International Public Sector Accounting Standards |
| LCB | Local Council Board |
| LGO | Local Government Ordinance |
| MC | Municipal Committee |
| MFDAC | Memorandum for Department Accounts Committee |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PATA | Provincially Administered Tribal Areas |
| PC-I | Planning Commission One |
| RDA | Regional Directorate of Audit |
| RTA | Regional Transport Authority |
| TMA | Tehsil Municipal Administration |
| UAs | Union Administrations |
| UCs | Union Councils |
| 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 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 Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administration Mingora 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 Departments. 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) 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 Swat has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e. Swat, Shangla, Dir Lower, Dir Upper and Chitral.

The Regional Directorate has a human resource of 10 officers and staff, constituting 3030 man days and a budget of about Rs 12.680 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 Swat carried out audit of the accounts of TMA Mingora for the Financial Year 2012-13 and the findings included in the Audit Report.

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

a. Scope of audit

Out of the total expenditure of TMA Mingora for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 208.554 million. Out of this, RDA Swat audited an expenditure of Rs 96.447 million on test check basis

which, in terms of percentage, is 46% of auditable expenditure. Sample size selected in the audited formations ranged between 15% to 30%.

The receipts of Tehsil Municipal Administration Mingora for the Financial Year 2012-13, were Rs 201.688 million. Out of this, RDA Swat audited receipts of Rs 80.670 million which, in terms of percentage, was 40% of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 25.960 million was pointed out during the audit. However, recovery of Rs 0.200 million 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 Mingora 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 the department 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 Mingora. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key Audit Findings

- i. Irregularity & Non Compliance of Rs 45.223 million were noted in five cases.¹
- ii. Weak Internal Control of Rs 3.016 million was noted in two cases².

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 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.

¹ Para: 1.2.1.1,1.2.1.2,1.2.1.3,1.2.1.4,1.2.1.5

² Para: 1.2.2.1,1.2.2.2

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

| (Rs in million) | | | |
|-----------------|--|-----|---------|
| S. No | Description | No. | Budget |
| 1 | Total Entities (PAO) in Audit Jurisdiction | 01 | 410.242 |
| 2 | Total formations in audit jurisdiction | 01 | 410.242 |
| 3 | Total Entities (PAO) Audited | 01 | 177.117 |
| 4 | Total formations Audited | 01 | 177.117 |
| 5 | Audit & Inspection Reports | 01 | 177.117 |
| 6 | Special Audit Reports | - | - |
| 7 | Performance Audit Reports | - | - |
| 8 | Other Reports | - | - |

Table 2: Audit Observation regarding Financial Management

| (Rs in million) | | |
|-----------------|----------------------|---------------------------------------|
| S. No | Description | Amount placed under audit observation |
| 1 | Asset management | - |
| 2 | Financial management | 22.142 |
| 3 | Internal controls | 3.016 |
| 4 | Violation of rules | 23.081 |
| 5 | Others | - |
| Total | | 48.239 |

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

| S. No | Description | Expenditure on Acquiring Physical Assets Procurement | Civil Works | Receipts | Others | Total for the year 2012-13 | Total for the year 2011-12 |
|--------------|--|---|--------------------|-----------------|---------------|-----------------------------------|-----------------------------------|
| 1 | Outlays Audited | - | 33.201 | 80.670 | 63.246 | 177.117 | 284.199 |
| 2 | Amount Placed under Audit Observation /Irregularities of Audit | - | 27.160 | 20.004 | 1.075 | 48.239 | 20.872 |
| 3 | Recoveries Pointed Out at the instance of Audit | - | 3.400 | 21.113 | 1.447 | 25.960 | 20.872 |
| 4 | Recoveries Accepted /Established at the instance of Audit | - | - | 2.930 | 0.172 | 3.102 | - |
| 5 | Recoveries Realized at the instance of Audit | - | 0.200 | - | - | 0.200 | - |

Table 4: 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 | 24.155 |
| 2 | Reported cases of fraud, embezzlement, thefts 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. | - |
| 4 | Quantification of weaknesses of internal control systems. | 20.982 |
| 5 | Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies | 3.102 |
| 6 | Non-production of record | - |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 48.239 |

Table 5: Cost-Benefit Ratio

| Sr. No | Description | Amount (Rs in million) |
|---------------|--|-------------------------------|
| 1 | Outlays Audited (Items 1 of Table 3) | 177.117 |
| 2 | Expenditure on Audit | 0.177 |
| 3 | Recoveries realized at the instance of Audit | 0.200 |
| | Cost-Benefit Ratio | 1 : 1.129 |

CHAPTER-1

1.1 Tehsil Municipal Administration Mingora

1.1.1 Introduction

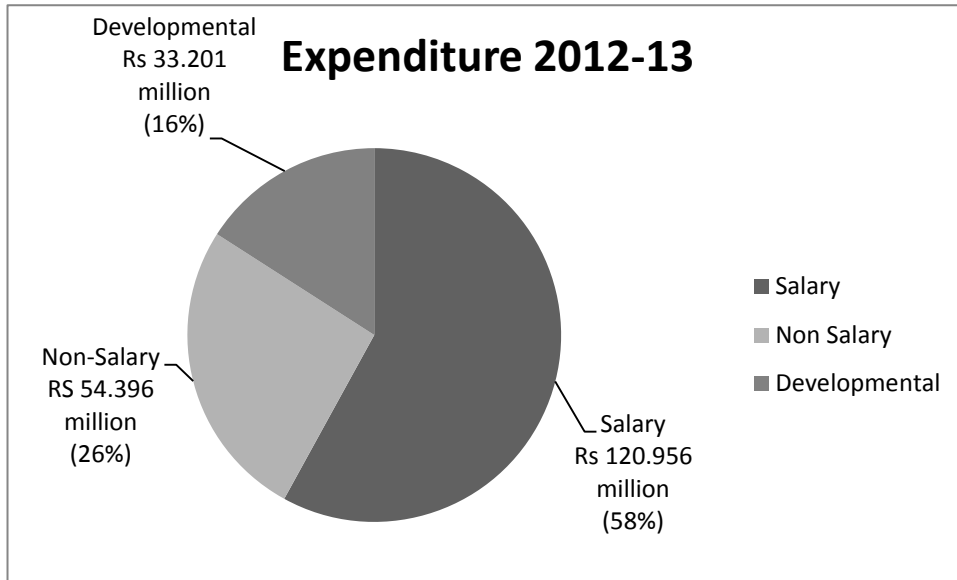
Mingora is the Tehsil of District Swat. Tehsil Municipal Administration Mingora consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Mingora comprises of two Drawing and Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance. According to 1998 population census the population of Tehsil Swat is 1.006 million.

1.1.2 Comments on Budget and Accounts (variance analysis)

(Rs in million)

| 2012-13 | Budget (Rs) | Expenditure (Rs) | Excess / Savings (Rs) | %age |
|---------------|----------------|------------------|-----------------------|------|
| Salary | 133.386 | 120.956 | 12.429 | 9 |
| Non Salary | 59.445 | 54.396 | 5.048 | 8 |
| Developmental | 35.119 | 33.201 | 1.918 | 5 |
| Total | 227.950 | 208.554 | 19.396 | |

A budget of Rs 227.951 million was allocated, against which an expenditure of Rs 208.554 million was incurred by the TMA with a savings of Rs 19.396 million during 2012-13.



Detail given at Annex - 3

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

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

1.2 AUDIT PARAS

1.2.1 Irregularity & Non Compliance

1.2.1.1 Irregular expenditure without agreement and technical sanction – Rs 23.760 million

According to Para 178(iii) of GFR Vol-I no work should be commenced or liability incurred in connection with it until Administrative Approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority. The agreement with the contractor selected must be in writing and should be precisely and differently express it should state the quantity and quality of work to be done, and the terms upon which the payment will be made, with any provision necessary for safeguarding the property entrusted to the contractor as per Para 89 of CPWD Code.

Chief Municipal Officer Municipal Committee Mingora Swat incurred expenditure of Rs 23,760,469 on the work “Construction of Commercial Plaza” during the Financial Year 2012-13 without executing/approval of agreement and obtaining Technical Sanction from the competent authority. Therefore, expenditure was held irregular.

Audit observed that irregular expenditure occurred due to weak financial management, which resulted in violation of Government rules.

When pointed out in February 2014, management stated that the Technical Sanction is in process and would be shown to audit. Reply was not satisfactory as work was executed without Technical Sanction and approval of agreement.

Request for the convening of the DAC meeting was made on 24/02/2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 38 (2012-13)

1.2.1.2 Non recovery of outstanding arrears from contractors - Rs 16.507 million

According to Para 8 and 26 of the GFR Vol- I, each administrative department to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government Treasury.

Chief Municipal Officer MC Mingora Swat did not recover Rs 16,507,350 remained outstanding against sixteen lessees/contractors up to 30/06/2013 as per detail given at Annex-4.

Audit observed that non recovery of outstanding arrears occurred due to weak financial management.

When pointed out in February 2014, management stated that the above cases are under consideration for remission in the Local Council Board (LCB). Reply was not satisfactory as recovery of outstanding dues was required which was not done.

Request for the convening of the DAC meeting was made on 24/02/2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 30 (2012-13)

1.2.1.3 Non imposition of penalty for late deposit of monthly installment – R 1.876 million

According to Government of Khyber Pakhtunkhwa Local Government Department Notification No. AO-II/LCB/6-11/2011 dated 21/4/2011, Condition No. (iv) (b) 1% penalty per day for late deposit of monthly installment should be recovered.

Chief Municipal Officer MC Mingora Swat did not impose and recover Rs 1,876,126 on account of 1% penalty for late deposit of monthly installments from three lessees/contractors. Detail given at Annex-5

Audit observed that non imposition of penalty was due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management stated that the principal amount has been recovered within the contract period. Reply was not satisfactory as penalty was not imposed for delay in deposit of monthly installments.

Request for the convening of the DAC meeting was made on 24/02/2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 32 (2012-13)

1.2.1.4 Non recovery of rent of shops - Rs 1.621 million

According to the agreements executed with the tenants of shops/cabins condition No.1 that the tenants shall be bound to deposit rent amount on last date of each month otherwise the allotment of shops/cabins will be cancelled with recovery of outstanding dues.

Chief Municipal Officer TMA Mingora Swat did not recover Rs 1,621,288 on account of rent of shops in General Bus Stands against 105 tenants during 2011-13. Detail given at Annex-6.

Audit observed that non recovery of rent of shops was due to weak internal controls, which resulted in loss to Government.

When pointed out in February 2014, management stated that recovery is in progress and would be shown to next audit. Reply was not satisfactory as recovery evidence in support was not shown to audit.

Request for the convening of the DAC meeting was made on 24/02/2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 31 (2012-13)

1.2.1.5 Overpayment to consultant –Rs 1.459 million

According to the agreement signed with the consultant condition No.Article-4.1.1.(a) that the consultant shall be paid remuneration at the rate of (0.96%) of the Project Estimated Cost.

Chief Municipal Officer TMA Mingora Swat paid Rs 2,230,000 on account of consultancy charges to the Consultant of MC Plaza Mingora vide cheque No.A-123488 dated 16.01.2013 instead of Rs 771,072 equal to 0.96% of the estimated cost of Rs 80,320,000 as approved/accepted, resulting an overpayment of Rs 1,458,928.

Audit observed that overpayment was due to weak internal controls which resulted in loss to Government.

When pointed out in February 2014, management stated that the consultant had prepared drawing and design, PC-I, BOQ for Rs 232,300,000 so payment was made to the consultant at the rate of Rs 0.96% of the PC-I. Reply was not satisfactory as the approved cost/estimated cost of the project was Rs 80,320,000 as evident from Administrative Approval. Hence, overpayment was made.

Request for the convening of the DAC meeting was made on 24/02/2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 40 (2012-13)

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss due to overpayment of Income tax in developmental works -

Rs 1.941 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. SO (Dev-II) FD/ 12-6/12-13 dated 20.6.2013, the cost estimates of those developmental schemes which fall in the tax exempted areas like PATA are also framed on the same CSR without adjustment of the non deductible Income Tax in those areas. The payment to the contractors on CSR without adjustment in their invoices/bills is overpayment by the amount equal to deductible Income Tax.

Chief Municipal Officer TMA Mingora Swat paid Rs 32,353,675 to the contractors/project leaders during Financial Year 2012-13 but Income Tax already included in Composite Schedule of Rates amounting to Rs 1,941,222 was not deducted. Detail given at Annex-7

Audit observed that overpayment was due to weak performance and internal controls which resulted in loss to Government.

When pointed out in February 2014, management stated that Malakand Division was exempted under the constitution of the Islamic republic of Pakistan and payment has been made on the basis of CSR for Malakand Region. Reply was not satisfactory as overpayment was made due to non adjustment of Income Tax.

Request for the convening of the DAC meeting was made on 24/02/2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 44 (2012-13)

1.2.2.2 Unjustified payment on account of closed Women Welfare Centers -Rs 1.075 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.

Chief Municipal Officer TMA Mingora Swat paid Rs 1,074,816 on account of pay and allowances of staff (fixed pay) posted in closed Women Welfare Centers during Financial Years 2011-13 as reported by the in charge Women Welfare Program MC Mingora vide letter No. 4469 dated 10.02.2014. The staff is reported to have already resigned since 2009. (Detail given at Annex-8)

Audit observed that unjustified payment was due to weak performance and internal controls which resulted in loss to Government.

When pointed out in February 2014, management stated that the staff has been adjusted in other branches of Municipal Committee. Reply was not satisfactory as the staff had already resigned as mentioned in the letter.

Request for the convening of the DAC meeting was made on 24/02/2014. DAC meeting could not be convened till finalization of this report.

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

AP No. 36 (2012-13)

ANNEXURE

Annex-1

Detail of MFDAC Paras

(Rs in million)

| S. No | Caption | Amount (Rs) |
|-------|---|-------------|
| 1 | Misappropriation of receipts | 0.110 |
| 2 | Loss due to revision of contract | 1.362 |
| 3 | Variation in closing balance | 29.562 |
| 4 | Non reconciliation of expenditure | 9.628 |
| 5 | Unjustified payment to PESCO | 0.318 |
| 6 | Non deposit of income tax | 0.172 |
| 7 | Unverified payment to DOR | 6.00 |
| 8 | Non accountal of bank profit | 0.319 |
| 9 | Loss to Government due to non deposit of 3% RTA share of general bus stands | 0.679 |
| 10 | Loss due to overpayment on account of share of land owner | 0.200 |
| 11 | Irregular advance payment to contractor | 14.861 |

TMA Mingora, District Swat

Annex-2 Audit Impact Summary for Financial Year 2012-13

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. | Better 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. |

Budget and Expenditure Statement for Financial Year 2012-13

| Financial Year 2012-13 | | | | |
|-------------------------------|--------------------|--------------------|-------------------------|-------------|
| Head | Budget | Expenditure | Excess / Savings | %age |
| Salary | 133,386,000 | 120,956,657 | -12,429,343 | 58 |
| Non Salary | 59,445,000 | 54,396,321 | -5,048,679 | 26 |
| Development | 35,119,645 | 33,201,427 | -1,918,218 | 16 |
| Revenue | 201,688,340 | 0 | 0 | - |
| Total | 227,950,645 | 208,554,405 | -19,396,240 | |

Annex-4
(DP # 1.2.1.2)

Detail of Outstanding Arrears

| S.No | Particulars | Name of contractor | Period | Outstanding Amount (Rs) |
|-------------|-------------------------------|---------------------------|---------------|--------------------------------|
| 01 | General Bus Stands | Haji Zarwali Khan | 2008-09 | 2,950,000 |
| 02 | Latrine GBS | Akbar Zeb | 2007-08 | 200,000 |
| 03 | -do- | Lal Mohammad | 2008-09 | 536,175 |
| 04 | Latrine Saidu Sharif Road | Akbar Zeb | 2007-08 | 50,000 |
| 05 | Slaughter House | Akbar Zeb | 2007-08 | 50,000 |
| 06 | Slaughter House | Inayatur Rehman | 2008-09 | 44,400 |
| 07 | Agriculture Land | Haji Nadar Khan | 2007-10 | 106,000 |
| 08 | Parking Fee | Haji Rustam Khan | 2007-08 | 20,000 |
| 09 | Parking Fee | Haji Rustam Khan | 2008-09 | 40,400 |
| 10 | License Fee | Haji Nadar Khan | 2008-09 | 95,000 |
| 11 | Water Rate | Haji Gohar Ali | 2008-09 | 3,723,075 |
| 12 | Sign Board and Advertisements | Zabita Khan | 2008-09 | 549,300 |
| 13 | Cattle Fair Khwazakhela | Nosherawan Khan | 2006-09 | 93,000 |
| 14 | Cattle Fair Kabal & Mingora | Haji Nadar Khan | 2007-10 | 7,330,000 |
| 15 | Building Plan | Haji Nadar Khan | 2007-08 | 450,000 |
| 16 | Canteen Fizagat Park | Haji Rustam | 2008-09 | 270,000 |
| | | | Total | 16,507,350 |

Annex-5
(DP # 1.2.1.3)

Detail of non imposition of Penalty

| 2% Property Tax 2011-12 | | | | | |
|--------------------------------|-----------------|------------------|--------------------------|-----------------------------------|------------------------|
| S.No . | Due date | Paid Date | Difference (Days) | Amount of installment (Rs) | 1% Penalty (Rs) |
| 1 | 31-7-11 | 5-8-11 | 5 | 2,463,700 | 123,185 |
| 2 | 31-8-11 | 6-9-11 | 6 | 2,463,700 | 147,822 |
| 3 | 30-9-11 | 6-10-11 | 6 | 2,463,700 | 147,822 |
| 4 | 30-11-11 | 3-12-11 | 3 | 2,463,700 | 73,911 |
| 5 | 31-12-11 | 3-1-12 | 3 | 2,463,700 | 73,911 |
| Total | | | | | 566,651 |

| Cattle Fair Mingora 2010-13 | | | | | |
|------------------------------------|----------|----------|----|---------|------------------|
| 1 | 30-6-11 | 28-7-11 | 28 | 364,000 | 101,920 |
| 2 | 31-7-11 | 26-8-11 | 26 | 364,000 | 94,640 |
| 3 | 31-8-11 | 24-9-11 | 24 | 364,000 | 87,360 |
| 4 | 30-9-11 | 14-10-11 | 14 | 364,000 | 50,960 |
| 5 | 31-10-11 | 22-11-11 | 22 | 364,000 | 80,080 |
| 6 | 30-11-11 | 16-12-11 | 16 | 364,000 | 58,240 |
| 7 | 31-12-11 | 20-1-12 | 20 | 364,000 | 72,800 |
| 8 | 31-1-12 | 25-3-12 | 53 | 364,000 | 192,920 |
| 9 | 28-2-12 | 3-4-12 | 34 | 364,000 | 123,760 |
| 10 | 31-3-12 | 10-5-12 | 41 | 364,000 | 149,240 |
| 11 | 31-5-12 | 26-6-12 | 26 | 728,000 | 189,280 |
| Total | | | | | 1,201,200 |

| Latrine General Bus Stand Mingora 2012-13 | | | | | |
|--|---------|---------|----|---------|------------------|
| 1 | 31-8-12 | 24-9-12 | 24 | 230,000 | 55,200 |
| 2 | 31-1-13 | 27-3-13 | 55 | 96,500 | 53,075 |
| Total | | | | | 108,275 |
| Grand Total | | | | | 1,876,126 |

Annex-6
(DP # 1.2.1.4)

Detail of outstanding rent of shops for the period from 01-07-2011 to 30-06-2013

| S No | Name | Rent (Rs/Month) | Period of Arrear | Amount (Rs) |
|------|-------------------------------|------------------|--------------------------|-------------|
| 1. | Yousaf Travellers | 1641 | Sep 2011 to June 2013 | 55,359 |
| 2. | Public Bus Service | 821 | Feb 2012 to June 2013 | 13,957 |
| 3. | Abdul Razzaq | 821 | May 2012 to June 2013 | 11,493 |
| 4. | Malik Travel | 821 | July 2012to June 2013 | 19,704 |
| 5. | Tahir Travel | 821 | July 2013to June 2013 | 9,852 |
| 6. | Pak Express | 821 | Sep 2012 to June 2013 | 18,062 |
| 7. | Zarwali Khan | 821 | Feb 2013 to June 2013 | 3,912 |
| 8. | Malik Shouket | 978 | August 2013 to June 2013 | 11,267 |
| 9. | Zarwali Khan | 978 | June 2012 to June 2013 | 12,328 |
| 10. | Rasheed Ahmed | 978 | Sep 2013 to June 2013 | 9,660 |
| 11. | Malik Iqbal Dawan | 978 | July 2012 to June 2013 | 23,472 |
| 12. | Bakht Dawan | 978 | July 2012 to June 2013 | 23,472 |
| 13. | Azgar Khan and Afreen | 1875 | Sep 2009 to June 2013 | 108,000 |
| 14. | Rasheed Ahmad | 1000 | July 2013 to June 2013 | 12,000 |
| 15. | Haji Ameer Hamza | 3282 | Jan 2012 to Jun 2013 | 19,692 |
| 16. | Haji Saidu Shanwali | 3282 | Jun 2012 to Jun 2013 | 43,922 |
| 17. | Hasim Khan | 3282 | Oct to Jun 2013 | 29,743 |
| 18. | Fazal Muhammad | 164 | Apr 2012 to Jun 2013 | 22,897 |
| 19. | Ibraheem | 1641 | Mar, Apr, May Jun | 7,645 |
| 20. | Payee Muhammad | 1641 | Feb 2012 to Jun 2013 | 27,871 |
| 21. | Hussain Ali and Misaal Khaliq | 1641 | April to June 2013 | 4,923 |
| 22. | Fareed | 1641 | July 2012 to Jun 2013 | 39,384 |
| 23. | Arslan Khan | 1641 | Feb 2012 to Jun 2013 | 27,958 |
| 24. | Muhammad Afsar Khan | 1641 | Oct to June 2013 | 14,764 |
| 25. | Zareen Muhammad | 656 | Feb 2011 to Jun 2013 | 16,616 |
| 26. | Kaswar Ali | 985 | Jan to Jun 2013 | 5,865 |
| 27. | Bashir Ahmed | 985 | Sep 2012 to Jun 2013 | 20,450 |
| 28. | Muhammad Waheed | 493 | Sep 2012 to Jun 2013 | 10,353 |
| 29. | Hazrat Bilal | 493 | Jun 2012 to Jun 2013 | 6,255 |
| 30. | Bakht Rawan | 493 | Aug 2012 to Jun 213 | 11,311 |
| 31. | Fazal Malik | 493 | May 2011 to Jul 2013 | 12,816 |
| 32. | Muhammad Zaman | 985 | One month & 20 days | 1,548 |
| | | | | |

| Continue | <u>Detail of outstanding rent of shops for the period from 01-07-2011 to 30-06-2013</u> | | | |
|----------|--|--------------------|------------------------|----------------|
| S No | Name | Rent (Rs/Month) | Period of Arrear | Amount (Rs) |
| 33. | Muhammad Ismaeel | 493 | Feb 2013 to Jun 2013 | 2,436 |
| 34. | Gul Muhammad | 493 | July to Jun 2013 | 5,910 |
| 35. | Taj Muhammad | 656 | Mar, Apr, May, Jun | 2,145 |
| 36. | Wahid Zaman | 493 | Apr 2012 to Jun 2013 | 7,395 |
| 37. | Muhammad Ayub | 985 | May 2012 to Jun 2013 | 12,460 |
| 38. | Gul Zameer | 493 | Oct 2011 to Jun 2013 | 16,664 |
| 39. | Farahmoz | 493 | Mar 2011 to Jun 2013 | 14,164 |
| 40. | Sardar Alam | 493 | Mar to Jun 2013 | 1,958 |
| 41. | Muhammad Usman | 493 | Sep to Jun 2013 | 5,246 |
| 42. | Wali Baz Khan | 493 | Jul 2011 to Jun 2013 | 18,112 |
| 43. | Aziz Rehman | 493 | Oct 2009 to 2013 | 27,773 |
| 44. | Muhammad Iqbal | 493 | Sep to Jun 2013 | 4,930 |
| 45. | Muhammad Ismaeel | 656 | April 2009 to Jun 2013 | 33,788 |
| 46. | Gul Rehman | 493 | Jan 2012 to Jun 2013 | 12,086 |
| 47. | Bakht Dawan | 656 | Aug 2012 to Jun 2013 | 15,208 |
| 48. | Abdullah Jan | 985 | Aug 2012 to Jun 2013 | 2,314 |
| 49. | Muhammad Ameen | 985 | May 2012 to Jun 2013 | 14,245 |
| 50. | Yousaf Jan | 985 | May 2011 to Jun 2013 | 25,568 |
| 51. | Muhammad Ismaeel | 656 | Jan 2011 to Jun 2013 | 25,013 |
| 52. | Eisa Khan | 985 | May 2013 to Jun 2013 | 1,966 |
| 53. | Gulam Rehmani | 985 | Jan to Jun | 5,904 |
| 54. | Parwaz & Fayaz | 985 | Jul To Jun 2013 | 11,830 |
| 55. | Noor Bashar | 493 | Mar 2013 to Jun 2013 | 1,972 |
| 56. | Gul Zada | 493 | Jan 2011 to Jun 2013 | 14,764 |
| 57. | Kahwas Rehman | 493 | April 2012 to Jun 213 | 1,479 |
| 58. | Javeed Akhtar | 493 | April 2012 to Jun 2013 | 7,618 |
| 59. | Sherdad | 493 | May 2012 to Jun 2013 | 4,930 |
| 60. | Muhammad Qadir | 493 | Jan 2011 to Jun 2013 | 14,656 |
| 61. | Muhammad Khan | 493 | Jul 2013 to Jun 2013 | 5,916 |
| 62. | Muhammad Ali Shah | 493 | May 2013 to Jun 2013 | 986 |
| 63. | Syed Ali Shah | 548 | May 2011 to Jun 2013 | 14,304 |
| 64. | Khadim | 493 | May 2013 to Jun 2013 | 986 |
| 65. | Jameel Ahmed | 493 | Jan 2012 to Jun 2013 | 8,748 |
| 66. | Zayarat Khan | 493 | Feb 2012 to Jun 2013 | 8,353 |
| 67. | Fazal Malik | 493 | Jul 2013 to Jun 2013 | 5,716 |
| 68. | Mustaq | 548 | Jul 2012 to Jun 2013 | 13,152 |
| 69. | Bakht Akbar | 493 | Oct 2012 to Jun 2013 | 10,311 |

Continue

| S No | Name | Rent Rs/Month | Period of Arrear | Amount (Rs) |
|--------------|----------------------|--------------------------|-------------------------|------------------------|
| 70. | Juma Gul | 493 | Jul 2011 to Jun 2013 | 17,748 |
| 71. | Abdul Hameed | 493 | Mar 2013 to Jun 2013 | 2,023 |
| 72. | Shareefullah | 656 | May to Jun 2013 | 1,487 |
| 73. | Abdul Rasheed | 493 | Jun 2011 to Jun 2013 | 12,283 |
| 74. | Barkat Ali | 493 | Jun 2012 to Jun 2013 | 6,311 |
| 75. | Sher Ali Khan | 493 | Mar, Apr, May, Jun 13 | 1,972 |
| 76. | Muhammad Shareen | 493 | May 2012 to Jun 2013 | 6,832 |
| 77. | Shahroz | 493 | Apr 2012 to Jun 2013 | 7,463 |
| 78. | Fazal Ahad Bacha | 493 | Jul 2013 to Jun 2013 | 5,916 |
| 79. | Muhammad Shareen | 548 | Jun 2012 to Jun 2013 | 7,152 |
| 80. | Shareef Khan | 1,061 | Jul 2012 to Jun 2013 | 12,728 |
| 81. | Farhan Ali | 548 | Jan 2012 to Jun 2013 | 9,940 |
| 82. | Sabz Ali | 1,095 | Mar 2013 to Jun 2013 | 2,192 |
| 83. | Iftikhar | 548 | Oct 2013 to Jun 2013 | 9,858 |
| 84. | Amjad | 548 | Oct 2010 to Jun 2013 | 24,804 |
| 85. | Sardar Ali | 391 | Jul 2013 to Jun 2013 | 4,692 |
| 86. | Aziz ur Rehman | 548 | Apr 2013 to Jun 2013 | 1,646 |
| 87. | Noor Hamiz Khan | 1,094 | Jul 2011 to Jun 2013 | 39,396 |
| 88. | Munir Khan | 548 | Feb 2011 to Jun 2013 | 15,792 |
| 89. | Qaland | 563 | Sep 2012 to Jun 2013 | 12,212 |
| 90. | Muhammad Ali Shah | 563 | Jan 2012 to Jun 2013 | 10,179 |
| 91. | Malik Iqbal Rawan | 438 | May 2012 to Jun 2013 | 6,132 |
| 92. | Afzal Khan and Siraj | 329 | Jan 2011 to Jun 2013 | 9,870 |
| 93. | Khaista Bacha | 329 | Jan 2010 to Jun 2013 | 13,818 |
| 94. | Muhammad Siraj | 329 | Aug 2013 to Jun 2013 | 9,870 |
| 95. | Muhammad karam | 656 | Oct 2012 to Jun 2013 | 13,776 |
| 96. | Anwar Khan | 656 | Nov 2009 to Jun 2013 | 37,788 |
| 97. | Rasheed Ahmed | 656 | Jan 2009 to Jun 2013 | 35,163 |
| 98. | Malik Iqbal Rawan | 688 | May 2012 to Jun 2013 | 9,632 |
| 99. | Anwar Khan Chapar | 1,250 | Oct 2009 to Jun 2013 | 72,000 |
| 100. | Noor Rehman | 1,500 | Jul 2011 to Jun 2013 | 5,460 |
| 101. | Fazal Subhan | 625 | May 2010 to Jun 2013 | 23,872 |
| 102. | Anwar Ali | 875 | Jan 2010 to Jun 2013 | 37,000 |
| 103. | Abdul Hameed | 875 | Aug 2011 to Jun 2013 | 30,500 |
| 104. | Rafeullah | 875 | Jan 2011 to Jun 2013 | 26,600 |
| 105. | Imanullah Jan | 688 | Sep 2009 to Jun 2013 | 39,624 |
| Total | | | | 1,621,288 |

Annex-7 (DP # 1.2.2.1)

Detail of Income Tax Overpaid in Developmental Works

| S.No | Name of Works | Name of project leader/contractor | Estimated Cost (Rs) | Amount Paid (Rs) | Income Tax @6% non deducted (Rs) |
|--------------|--|-----------------------------------|---------------------|-------------------|----------------------------------|
| 1 | Part of street Gulkada | Atrullah | 1,000,000 | 906,337 | 54,380 |
| 2 | Part of steet Bangladish Amankot | Akhtar Ali | 500,000 | 492,810 | 29,570 |
| 3 | Part of street Mingora | Shahzad | 500,000 | 500,000 | 30,000 |
| 4 | Part of street Mingora | Ziaulhaq | 200,000 | 200,000 | 12,000 |
| 5 | Constt. Of B/Wall P/S at Afsar Abad | Abdullah | 500,000 | 493,826 | 29,630 |
| 6 | P/Street at Mingano cham chinar colony Amankot | Faisal Khan | 700,000 | 681,868 | 40,912 |
| 7 | P/S at Saidu Sharif | Ghani Rahman | 500,000 | 500,000 | 30,000 |
| 8 | Protection wall at Amankot | Umarzada | 500,000 | 500,000 | 30,000 |
| 9 | Part of street at Landikat T/Well to Naeem House | Miagul Badshah | 820,000 | 820,000 | 49,200 |
| 10 | Part of street at Makan Bagh | Ibni Amin | 500,000 | 500,000 | 30,000 |
| 11 | P/S at Amankot Shahid Abad | Liaqat Ali | 500,000 | 500,000 | 30,000 |
| 12 | P/S at Amankot | Shahzada | 500,000 | 500,000 | 30,000 |
| 13 | P/S at Landi Kas Mingora | Iqbal Hussian | 500,000 | 498,365 | 29,902 |
| 14 | P/S at Saidu Sharif (college colony) | Adnan | 500,000 | 500,000 | 30,000 |
| 15 | P/S at Banr Mingora | Shaukat | 500,000 | 500,000 | 30,000 |
| 16 | Constt. Of W/Supply at Shohada Park | Inayatur Rehman | 500,000 | 500,000 | 30,000 |
| 17 | Constt. Of Commercial Plaza TMA Swat. | Fathatullah | | 23,760,469 | 1,425,628 |
| Total | | | | 32,353,675 | 1,941,222 |

Annex-8 (DP # 1.2.2.2)**Detail of pay and Allowances of closed Women Welfare Centers**

| S. No | Name of employee | Designation | Monthly pay (Rs) | Period (Months) | Amount (Rs) |
|--------------|-------------------------|--------------------|-------------------------|------------------------|--------------------|
| 1 | Mrs. Tahira Begam | Lady nstructor | 2,000 | 24 | 48,000 |
| 2 | Mrs. Lehaz Begam | Lady nstructor | 2,000 | 24 | 48,000 |
| 3 | Mrs. Mahina | Dai | 900 | 24 | 21,600 |
| 4 | Mr. Kamin Khan | Chowkidar | 3,000 | 24 | 72,000 |
| 5 | Mr. Farooq khan | Chowkidar | 3,000 | 24 | 72,000 |
| 6 | Mr. Said Rahman | Chowkidar | 3,000 | 24 | 72,000 |
| 7 | Mr. Fazal Muhammad | Chowkidar | 3,000 | 24 | 72,000 |
| 8 | Mr. Jehangir | Chowkidar | 3,000 | 24 | 72,000 |
| 9 | Mr. Khan Muhammad | Chowkidar | 12,442 | 24 | 298,608 |
| 10 | Mr. Sher Badshah | Chowkidar | 12,442 | 24 | 298,608 |
| Total | | | | | 1,074,816 |