



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATION
IN DISTRICT TANK**

KHYBER PAKHTUNKHWA

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Plan
AD LGE&RDD	Assistant Director Local Government, Election & Rural Development Department
AOM&R	Annual Ordinary Maintenance and Repair
CCO	Chief Coordination Officer
CMO	Chief Municipal Officer
CMD	Chief Minister Directive
DAC	Departmental Accounts Committee
DG	Director General
GFR	General Financial Rules
FBR	Federal Board of Revenue
MB	Measurement Book
MPA	Member Provincial Assembly
NC	Neighborhood Council
PC-I	Planning Commission Proforma
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TS	Technical Sanction
VC	Village Council

Preface

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

The report is based on audit of the accounts of TMA in District Tank for the financial year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the **Annex-1** of the Audit Report. The Audit observations listed in the **Annex-1** shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized in the light of written replies of the Department. However, in some observations, Department did not submit written replies. DAC meetings were not 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 37 of Khyber Pakhtunkhwa Local Government Act 2013 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations and Town Municipal Administrations. The Regional Directorate of Audit D.I.Khan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carried out the audit of two District Governments, five TMAs and VCs / NCs of two Districts i.e. D.I.Khan and Tank.

The Regional Directorate Audit, D.I.Khan has a human resource of 07 officers and staff with a total of 1757 mandays. The annual budget amounting to Rs 10.172 million was allocated to the RDA during financial year 2016-17. The Directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

Tehsil Municipal Administration in District Tank performs his functions under Khyber Pakhtunkhwa Local Government Act 2013. TMA has one Principal Accounting Officer (PAO) as provided in Rule 8(1P) of the Khyber Pakhtunkhwa Tehsil and Municipal Administration Rules of Business 2015. Financial provision of the Act establishes a Local Fund for each Tehsil and Town Administrations for which Annual Budget Statement is authorized by the Tehsil / Town Council in the form of budgetary grants.

a. Scope of Audit

The total expenditure of Tehsil Municipal Administration in District Tank for the financial year 2015-16 was Rs 114.265 million. RDA D.I.Khan audited the total expenditure of Rs 97.125 million which in terms of percentage was 75 % of auditable expenditure.

The total of receipts of Tehsil Municipal Administration in District Tank for the financial year 2015-16 were Rs 72.255 million. Out of this, RDA D.I.Khan audited receipts of Rs 50.578 million which, in terms of percentage, was 70% of auditable receipts.

The total of expenditure and receipts of Tehsil Municipal Administration in District Tank for the financial year 2015-16 were Rs 186.520 million. Out of

this, RDA D.I.Khan audited transactions of Rs 147.703 million which, in term of percentage, was 79% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 30.963 million was pointed out during the audit. However, no recoveries were affected till the finalization of this report. Out of the total recoveries, Rs 4.187 was not in the notice of the executive prior to audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMA District Tank with respect to their functions, control structure, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers call for during scrutiny and substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature besides cases related to weak internal control to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

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.

Another basic component of Internal Control, as envisaged under Section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of TMAs.

f. Key audit findings of the report;

- i. Irregularity & non compliance were noticed in four cases amounting to Rs 19.843 million.¹
- ii. Internal Control weaknesses were noticed in two cases amounting to Rs 11.120 million.³

g. Recommendations

- i. Concerted efforts need to be made to recover long outstanding dues.
- ii. All sectors of Municipal Committees/District Council need to strengthen internal controls.

1 Para 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4
2 Para 1.2.2.1, 1.2.2.2

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	114.265
2	Total formations in audit jurisdiction	01	114.265
3	Total Entities(PAO) Audited	01	147.703
4	Total formations Audited	01	147.703
5	Audit & Inspection Reports	01	147.703
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit Observations classified by categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Unsound asset Management	-
2	Weak Financial Management	17.813
3	Weak Internal controls relating to Financial Management	11.120
4	Others	2.030
	Total	30.963

III: Outcome Statistics**(Rs in million)**

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2015-16	Total for the year 2014-15
1	Outlays Audited	-	35.915	50.578	61.120	147.703	92.314
2	Amount Placed under Audit Observations/ Irregularities of Audit	-	6.933	24.030	-	30.963	410.76
3	Recoveries Reported at the instance of Audit	-	6.933	24.030	-	30.963	39.413
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Note:- The outcome figures reported for the year 2014-15 pertain to theMunicipal Committee audited last year. Since PAOs are the same therefore, these amounts have been included here to show cumulative effect against the PAOs

IV: Table of Irregularities reported

(Rs in million)

S. No	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations, principle of propriety and probity in public operation	13.194
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.	11.12
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies.	-
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	6.649
	Total	30.963

V: Cost – Benefit Ratio

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	147.703
2	Expenditure on Audit (TA/DA)	0.145
3	Recoveries realized at the instance of audit	0
4	Cost – Benefit Ratio	1:0

CHAPTER-1

1.1 Tehsil Municipal Administration, District Tank

1.1.1 Introduction

District Tank consists of one Tehsil i.e. Tank. The Tehsil Municipal Office is managed by Tehsil Municipal Officer. Tehsil Municipal Office has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation). The functions and powers of Tehsil Municipal Administration shall be to;

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administration in District Tank for the year 2015-16 is as under:

(Rs in million)

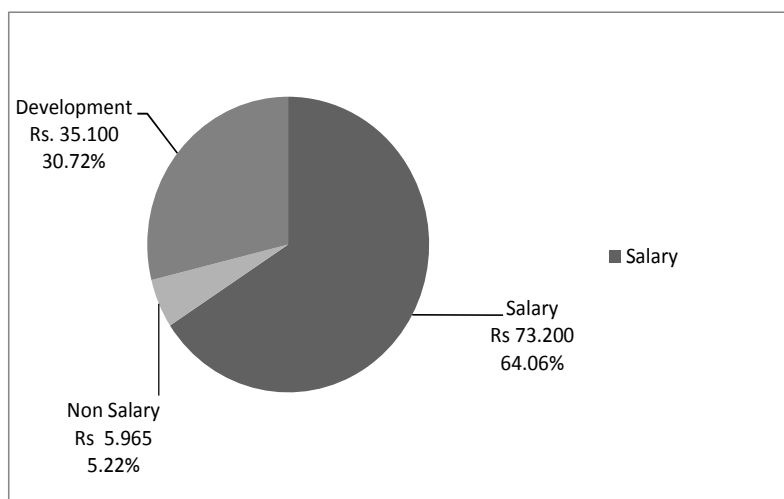
2015-16	Budget	Expenditure	Excess /Saving	%age
Salary	73.732	73.200	(0.532)	0.72
Non-salary	6.350	5.965	(0.385)	6.06
Development	101.100	35.100	(66.00)	65.28
Total	181.182	114.265	(66.917)	72.06

2015-16	Budgeted Receipts	Actual Receipts	Variation	% age
Receipts	108.927	72.255	36.672	33.66

The savings of Rs 66.917 million indicates weaknesses in the capacity of these local institutions to utilize the allocated budget.

EXPENDITURE 2015-16

Rs in million



1.1.3 Comments on the status of compliance with PAC Directives

The Audit Reports pertaining to Financial Years 2009-10 to 2014-15 on accounts of Tehsil Municipal Administration/Municipal Committees have not been discussed in PAC/ZAC. The Provincial Assembly Khyber Pakhtunkhwa has returned the Audit Reports during February, 2017 with the remarks that the same may be examined by respective Accounts Committees as provided under Khyber Pakhtunkhwa Local Government Act, 2013.

1.2 Audit Paras

1.2.1 Irregularity and Non-Compliance

1.2.1.1 Loss due to less recovery of rent -Rs 13.194 million

As per Para 2 of the policy of Govt of KPK Local Govt elections and Rural Development Department for streamlining the affairs in the interest of Local Councils property circulated vide No. AO-V/LCB/4-1/99 dated 21 July 1999. The occupant of the property will be given an option to keep the property with him as a lessee at the 70% of the market rate as referred to above. Moreover according to Para 1 of the policy of Govt of KPK Local Govt elections and Rural Development Department for streamlining the affairs in the interest of Local Councils property circulated vide No AO-V/LCB/4-1/99 dated 21 July 1999 “the Local Council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality”.

Tehsil Municipal Officer, Tank has 170 shops and 19 plots on various locations. It was observed that leases of all the shops and plots have been expired since long but neither the lessees are paying the rent nor the local office made any effort to vacate the property from them. Due to this, a loss of Rs.13,194,500 was sustained as rent of Rs.1,820,500 was collected against an admissible rent of Rs 15,015,000. Detail of loss is given in Annex-2.

Audit observed that loss occurred due to non-compliance of rules.

When reported in January 2017, Management did not respond to the preliminary audit observation.

Request for convening DAC meeting was made on 10.02.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 06 (2015-16)

1.2.1.2 Loss to Government due to refusal of Contractor-Rs 4.619 million

According to Para-33 of Model Terms & Conditions of Contracts issued by the Local Government Department of Khyber Pakhtunkhwa vide Notification No.AO-II/LCB/6-11/2013 dated 20-12-2013,local council shall be entitled to

recover all dues from the sureties and guarantors in case of default on the part of contractor due to any reason whatsoever. All cost and consequential costs of legal proceedings shall also be recoverable from them.

Tehsil Municipal Officer, Tank put the contract for the collection of Toll Tax at Kaur Post during 2015-16. The contract was auctioned for Rs.7,910,000 but the contractor left the contract on 14-10-2015. The contract was re-auctioned on 29-12-2015 for Rs.3,291,000 and thus resulting into a loss of Rs.4,619,000.

Audit observed that loss occurred due to non-compliance of rules.

The irregularity was pointed out to the management in January 2017. Management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 10.02.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 04 (2015-16)

1.2.1.3 Loss to Government due to refusal of Contractor-Rs 1.170 million

According to Para-26 of Model Terms & Conditions of Contracts issued by the Local Government Department of Khyber Pakhtunkhwa vide Notification No.AO-II/LCB/6-11/2013 dated 20-12-2013, Contract once awarded to a party shall not be subletted to any other party. If the original contractor is not interested to continue then contract shall be cancelled and re-auctioned at his risk and cost. The agreement shall have to be entered into with the original highest bidder and not with his partner or agent.

Tehsil Municipal Officer, Tank awarded contract of Bus Stand Fees to M/S Nasir Jan against the highest bid of Rs.2,900,000 during 2015-16. The contractor, however, after depositing Rs.530,000, refused to run the contract further. The local office re-auctioned the contract and awarded to M/S Muzamil Abbas @ Rs.1,200,000 and thus resulted into a loss of Rs.1,170,000 due to refusal of original contractor.

Audit observed that loss occurred due non-compliance of rules.

The irregularity was pointed out to the management in January 2017. Management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 10.02.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 02 (2015-16)

1.2.1.4 Loss to due to refusal of contractor-Rs 0.860 million

According to Para-23 of GFR Vol-I, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his or on the part of any other government official.

Tehsil Municipal Officer, Tank auctioned the contract for collection of Tehbazari Fees on 29-6-2015 a contractor M/S Naveed Fida offered the highest bid of Rs.860,000 . The highest bidder refused to run the contract. Due to this, a loss of Rs 860,000 was put to local office.

Audit observed that loss occurred due to non-compliance of rules.

The irregularity was pointed out to the management in January 2017. Management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 10.02.2017. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of loss under intimation to audit.

AIR Para No. 10 (2015-16)

1.2.2 Internal Control Weakness

1.2.2.1 Non-Imposition of Penalty-Rs 6.933 million

As per Clause-2 of the Contract Agreement, the contractor shall pay compensation amount equal to 1% of the estimated cost for every day that work remains incomplete and the entire amount of compensation shall not exceed 10% of estimated cost.

Tehsil Municipal Officer, Tank executed various development schemes during 2015-16 with the completion period of six (6) months. The schemes however, were neither completed in due time period nor was penalty imposed on the contractors amounting to Rs.6,933,393. Detail is given in Annex-3.

Audit observed that non-recovery of income was occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out to the management in January 2017. Management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 10.02.2017. DAC meeting could not be convened till finalization of this Report.

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

AIR Para No. 05 (2015-16)

1.2.2.2 Non-recovery of Income Tax on auction of contracts-Rs 4.187 million

Section 236 of Income Tax Ordinance, 2001 requires that income tax @ 10% should be deducted from the contractor at the time of sale by auction of contract

Tehsil Municipal Officer, Tank auctioned various contracts for collection of taxes during 2015-16 but income Tax amounting @ 10% amounting to Rs.4,187,600 was not recovered from the contractors. Detail is given in Annex-4.

Audit observed that non-recovery of income was occurred due to weak internal control which resulted in loss to Government.

The irregularity was pointed out to the management in January, 2017. Management did not respond to the preliminary audit observation. Request for

convening DAC meeting was made on 10.02.2017. DAC meeting could not be convened till finalization of this Report.

Audit recommends recovery of income tax from the contractors and deposit into Government Treasury.

AIR Para No. 01 (2015-16)

ANNEXURES

Annex-1

Detail of MFDAC Paras

AIR No.	Name of Department	Title of Advance Para	(Rs in million)
03	TMA Tank	Loss to Government	0.323
07	TMA Tank	Doubtful drawl of funds	0.300
09	TMA Tank	Unauthorized payment	0.076

Annex-2**(Para 1.2.1.1)****Loss due to less recovery of rent**

S.No	Location	No. of Shops	Current Monthly Rent/ Shop (Rs)	lease status	Current Annual Rent of total shops (Rs)	Monthly Rent/Shop Admissible (Rs)	70% Rent/month for each shop 2015-16 (Rs)	T adm 20
1	Trade ware house	22	800	Expired	211,200	11,000	7,700	
2	Near Civil Hospital	26	900	Expired	280,800	13,200	9,240	
3	Shopping Centre near Durand Gate	29	280	Expired	97,440	7,700	5,390	
4	Camping ground near traffic point	6	147	Expired	10,584	8,800	6,160	
5	Old Bus stand	15	880	Expired	158,400	7,700	5,390	
6	Haji Palam Khan s/o Sarband near old bus stand	2	880	Expired	21,120	6,600	4,620	
7	PirMohd s/o Ghazal jan near MC office	1	147	Expired	1,764	13,200	9,240	
8	Shah Jehans/o Gul Mohd Near Akram Khan Ghala Mandi	1	340	Expired	4,080	11,000	7,700	
9	Mahmood Sher s/o Izzat khan Maal Mandi Road	6	1,830	Expired	131,760	5,500	3,850	
10	Khalifa Anjam/Meena Bagh Maal Mandi Road	8	2,237	Expired	214,752	5,500	3,850	
11	Almeer s/o Manjkayee case in court	1	0	Expired	0	7,700	5,390	
12	Shahid Nawaz s/o Qayum Nawaz near Gur Mandi	1	125	Expired	1,500	11,000	7,700	
13	Daud Khan/Shah wali near MC office	8	4,800	Expired	460,800	11,000	7,700	
14	Lalwar Khan near MC Office	1	1,288	Expired	15,456	13,200	9,240	
15	Haji Mohd Iqbal plot MohQazianwala plot	1	33	Expired	396	5,500	3,850	
16	Haji Asal petrol pump near MC office petrol pump	1	466	Expired	5,592	13,200	9,240	
17	Almar Gul godown inside Gur Mandi godown	1	292	Expired	3,504	13,200	9,240	
18	Gul Badshah domestic MohHazrianwala domestic	1	8	Expired	96	4,400	3,080	

19	Abdul Waheed Shahjehan/mohdjameelchun gi No 12 Dera Road	1	1,000	Expired	12,000	3,300	2,310	
20	Haji Mohd Nawaz verandah inside old bus stand verandah	1	294	Expired	3,528	5,500	3,850	
21	PirSadeeq Shah domestic Mohsheikhanwala domestic	1	13	Expired	156	3,300	2,310	
22	Qasim Khan inside Gur Mandi 2/3 share godown	1	528	Expired	6,336	8,800	6,160	
23	Abdul Karim station road chungi No1	1	100	Expired	1,200	3,300	2,310	
24	Haji mohd Nawaz Bannu Road chungi No 11	1	267	Expired	3,204	5,500	3,850	
25	Umer Farooq Bukhari gate Chungi No 3	1	100	Expired	1,200	4,400	3,080	
26	Shahab ud Din inside old bus stand	2	347	Expired	8,328	7,700	5,390	
27	Sana Ullah Piran gate Chungi No 2	1	100	Expired	1,200	5,500	3,850	
28	Abdul Qayumbanochi near City police old phatak plot	1	500	Expired	6,000	16,500	11,550	
29	Mohd Saleem old phatak city police plot	1	500	Expired	6,000	13,200	9,240	
30	Open plot near town hall plot	1	0	Expired	0	16,500	11,550	
31	Abdur Rahim old bus stand plot	1	294	Expired	3,528	7,700	5,390	
32	Gur Mandi interior shops	49	300	Expired	176,400	8,800	6,160	
Total					1,848,324			

Annex-3**(Para 1.2.2.1)****Detail showing non-imposition of Penalty**

S. No.	Name of Work	Payment (Rs)	Penalty (Rs)
1.	Municipal Roads in Urban Area City I Tank	16,517,767	1,651,776
2.	Municipal Roads in Urban Area City II Tank	13,684,521	1,368,452
3.	WSS # 1 Haji Zaman Station Road Tank	4,320,000	432,000
4.	WSS #2 Abdur Rehman Station Road Tank	4,862,800	486,280
5.	WSS # 3 Near old Tablighi Markaz Tank	4,013,089	401,308
6.	WSS #4 Razzaq Colony Tank	4,949,964	494,996
7.	Distribution Pipeline in Tank City	8,985,819	898,581
8.	Solarization of WSS # 1 Haji Zaman Station Road Tank	3,000,000	300,000
9.	Solarization of WSS #2 Abdur Rehman Station Road Tank	3,000,000	300,000
10.	Solarization of WSS # 3 Near old Tablighi Markaz Tank	3,000,000	300,000
11.	Solarization of WSS #4 Razzaq Colony Tank	3,000,000	300,000
	Total	69,333,960	6,933,393

Annexure-4**(Para 1.2.2.2)****Non-recovery of Income Tax on auction of contracts**

S.No.	Name of Contract	Name of Contractor	Bid Amount (Rs.)	Income Tax @ 10 % (Rs.)
1.	2% property Tax rural area	Muzamil Abbas	3,750,000	375,000
2.	Tehbazari fees	Naveed Fida	860,000	86,000
3.	Bus stand fees	Nasir Jan	2,900,000	290,000
4.	Professional license fee	Faiullah	3000000	300,000
5.	Cattle fare market	Mohd Usman	8,850,000	885,000
6.	Bus stand fees remaining period	Muzamil Abbas	1,200,000	120,000
7.	Toll Tax Kaur Post	Naveed Fida	7,910,000	791,000
8.	Toll Tax Kaur Post 6months	Faqeermohd	3291000	329,100
9.	Property Tax Urban 9 months	Muzamil Abbas	1,325,000	132,500
10.	Property Tax 2% Urban	Noor Shahzodin	5,000,000	500,000
11.	Firewood	FaizUllah	1,510,000	151,000
12.	Firewood 6 moths	SaleemJaved	490,000	49,000
13.	Tehbazari 29-6-2015	Misbahudin	760,000	76,000
14.	Cess fees	Farooq Khan	1,030,000	103,000
Total				4,187,600