



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
IN DISTRICT ABBOTTABAD**

KHYBER PAKHTUNKHWA

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS.....	i
Preface.....	ii
EXECUTIVE SUMMARY.	iii
I: Audit Work Statistics	vi
II: Audit Observations classified by Categories.....	vi
III: Outcome Statistics.....	ix
IV: Irregularities pointed out.....	x
V: Cost benefit Ratio.....	x
CHAPTER-1.....	1
1.1 Tehsil Municipal Administrations, District Abbottabad.....	1
1.1.1.Introduction.....	1
1.1.2Comments on Budget and Accounts (variance analysis).....	1
1.1.3 Brief comments on the status of Compliance with PAC/ZAC DirectiveS	3
1.2 Audit Paras of Tehsil Municipal Administration, Abbottabad	3
1.2.1 Irregularity & Non Compliance.....	3
1.2.2 Weak Internal Control	5
1.3 Audit Paras of Tehsil Municipal Administration, Havelian.....	11
1.3.1 Irregularity & Non Compliance	11
1.3.2 Weak Internal Control.	15
ANNEXURES	
ANNEX-1 MFDAC	19
ANNEX-2 Statement showing detail of doubtful execution of work.....	20
ANNEX-3 Detail of Income Tax and Professional Tax.....	21
ANNEX-4 Detail of non-deposit of auction money	23
ANNEX-5 Detail of Property of TMA Abbottabad for the year 2015-16	24
ANNEX-6 Detail of Mobile Towers under jurisdiction of TMA Abbottabad	30
ANNEX-7 Detail of Water Connections	33
ANNEX-8 Detail of Mobile Towers under jurisdiction of TMA Havelian	34

ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Programme
CPF	Contributed Provident Fund
DC	Deputy Commissioner
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DO	District Officer
GFR	General Financial Rules
LGA	Local Government Act
MFDAC	Memorandum for Department Accounts Committee
TMA	Tehsil Municipal Administration
M&R	Maintenance & Repair
BOQ	Bill of Quantity
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PHE	Public Health Engineering
RDA	Regional Directorate Audit
XEN	Executive Engineer
ZAC	Zilla Accounts Committee
LGA	Local Government Act
LGE&RDD	Local Government Election and Rural Development Department
PFC	Provincial Finance Commission
MOU	Memorandum of Understanding
B&R	Buildings and Roads
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma I

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 (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 TMAs in District Abbottabad for the financial year 2015-16. The Director 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 significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level. 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 discussion with the management, however 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 Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of District Governments, TMAs and VCs/NCs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar respectively.

The Regional Directorate of Audit Abbottabad has a human resource of 10 officers and staff with a total of 2250 mandays. The annual budget amounting to Rs 16.237 million was allocated to 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 Administrations performs their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8 (1P) of Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rule of Business 2015. Financial provision of the Act establish a local fund for each Tehsil and Town Administration for which Annual Budget Statement is authorized by the Tehsil/Town Council in the form of budgetary grants.

a. Scope of Audit

The total of expenditure of the Tehsil Municipal Administration, Abbottabad and Havelian for the Financial Year 2015-16 was Rs 574.187 million. Out of this, RDA Abbottabad audited an expenditure of Rs 264.10 million which, in terms of percentage, was 46% of auditable expenditure.

The total of receipts of Tehsil Municipal Administrations, District Abbottabad, for the financial year 2015-16, was Rs. 384.824 million. Out of this, RDA Abbottabad audited receipt of Rs. 231 million which, in terms of percentage, was 60% of auditable receipt.

The total of expenditure and receipts of Tehsil Municipal Administrations, District Abbottabad, for the financial year 2015-16 was Rs. 1,112.526 million. Out of this, RDA Abbottabad audited transactions of Rs. 495.10 million which, in terms of percentage, was 46% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs 40.806 million was pointed out during the audit. However, no recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of Tehsil Municipal Administrations District Abbottabad 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 called for during scrutiny and substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and 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 of Rs 155.082 million were noticed in 05 cases¹.
- ii. Internal Control Weakness of Rs 44.838 million were noticed in 09 cases².

g. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Recoveries of taxes and outstanding amount shall be recovered from the concerned besides action against the person (s) at fault.
- iii. Fraudulent drawl / misappropriated money may be recovered and deposited in the government treasury.
- iv. All sectors of TMAs 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.

¹ Para 1.2.1.1, 1.2.1.2, 1.3.1.1, 1.3.1.2, 1.3.1.3,

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4.

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	02	1,112.526
2.	Total formations in audit jurisdiction	02	1,112.526
3.	Total Entities(PAOs) Audited	02	495.10
4.	Total formations Audited	02	495.10
5.	Audit & Inspection Reports	02	495.10
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	1.275
2.	Weak financial management	170.300
3.	Weak Internal controls	20.375
4.	Others	7.970
	Total	199.92

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	-	121.309	231.00	142.791	495.10	574.345
2.	Amount Placed under Audit Observation / Irregularities of Audit	1.275	11.555	41.57	145.52	199.92	371.348
3.	Recoveries Pointed Out at the instance of Audit	5.844	2.578	32.384	-	40.806	25.323
4.	Recoveries Accepted /Established at the instance of Audit	-	2.578	-	14.03	16.608	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

NOTE: - THE OUTCOME FIGURES REPORTED FOR THE YEAR 2014-15 PERTAIN TO THE MUNICIPAL COMMITTEES AUDITED LAST YEAR. SINCE PAOS ARE THE SAME THEREFORE, THESE AMOUNTS HAVE BEEN INCLUDED HERE TO SHOW CUMULATIVE EFFECT AGAINST THE PAOS.

IV: 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	152.964
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ³ , 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.	20.375
5.	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public money	16.608
6.	Non-production of record	-
7.	Others, including cases of accidents, negligence etc.	-
	Total	199.92

V: Cost benefit Ratio

(Rs in million)

S.No	Description	Amount
1.	Outlays Audited (item 1 of Table 3)	495.10
2.	Expenditure on audit	0.150
3.	Recovery at the instance of audit.	0
	Cost-Benefit Ratio	1:0

³ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (cash)

1. CHAPTER - 1

1.1 Tehsil Municipal Administrations, District Abbottabad

1.1.1 Introduction

District Abbottabad has two Tehsil Municipal Administrations i.e. Abbottabad and Havelian. Each Tehsil Municipal Administration is managed by a Tehsil Municipal Officer. Each TMA has its own Tehsil Officer (Finance), Tehsil Officer (Regulation). The functions and powers of Tehsil municipal administration shall be to:

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;

- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;

1.1.2 Comments on Budget and Accounts (variance analysis)

The budget and expenditure position of TMAs in District Abbottabad for the year 2015-16 is as under;

(Rs in million)

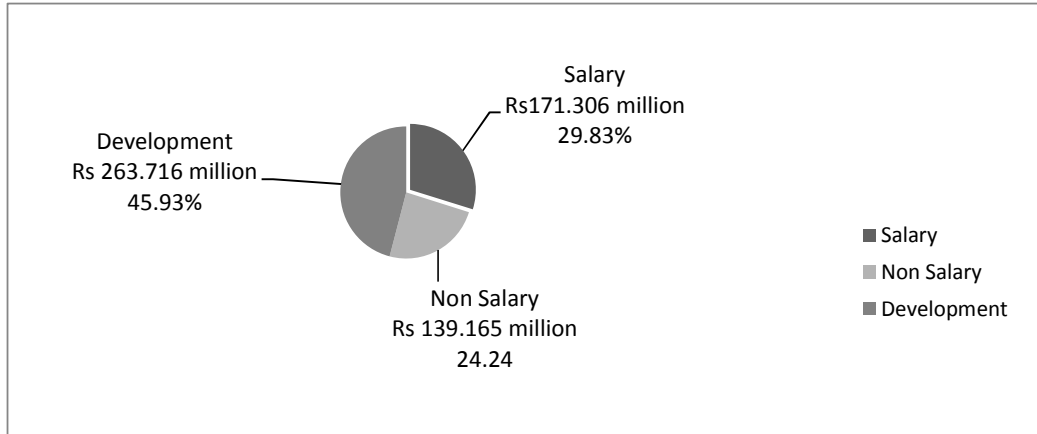
Period	Particulars	Budget	Expenditure	Excess/(Saving)	%age
2015-16	Salary	200.051	171.306	(28.745)	(14.369%)
	Non Salary	176.033	139.165	(36.868)	(20.944%)
	Developmental	427.948	263.716	(164.232)	(38.377%)
	Total	804.032	574.187	(229.845)	(73.69%)

Receipt	Budgeted Receipts	Actual Receipts	Variations	%age
	384.824	538.339	153.515	39.892

The savings of Rs 229.845 million indicates weakness 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. Tehsil Municipal Administration, Abbottabad

1.2 Tehsil Municipal Administration, Abbottabad

1.2.1 Irregularity and Non-Compliance

1.2.1.1 Unauthorized execution of work -Rs 3.121 million

According to Para 2.58 of Khyber Pakhtunkhwa B&R Code, payment should be made for quantities and rates mentioned in the BOQ / Technical Sanction.

Tehsil Municipal Officer, Abbottabad allowed payment for execution of various developmental works during 2015-16 as per detail given at annexure-2.

Scrutiny of final bills revealed that the contractors executed various non-BOQ items of work in the schemes. These non-BOQ items contained higher profit, where as more than 60% of contracted items having lesser profit margin were left unexecuted keeping overall expenditure within the contracted value. This indicates that the original estimation was doubtful and based on assumptions and not actual requirements. Involvement of personal interests of concerned persons cannot be ruled out.

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

The irregularity was pointed out to the management in February 2017, management stated that the work was executed as per site requirements, and proper Technical Sanction has been obtained. Reply was not satisfactory as the basic spirit of tendering was not fulfilled. Request for DAC meeting was made in February 2017 but was not convened till finalization of this report.

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

AIR Para No.63 (2015-16)

1.2.1.2 Non-utilization of government money –Rs 136.332 million

According to chapter–V(22) of LGA 2013, Functions and powers of Tehsil Municipal Administration (c) execute and manage development plans for improvement of municipal services and infrastructure; (q) develop and manage schemes, including site development in collaboration with district government

Tehsil Municipal Officer Abbottabad received Rs.325,525,195 from provincial government on account of various developmental grants for execution of developmental works during the year 2015-16 as briefed below:-

S.No	Head of Account	Budget Allocated in Rs.
1.	Opening Balance as on 01-07-2015	62,961,240
2.	Developmental Grants received during 2015-16	262,563,955
	Total:	325,525,195
3.	Funds Utilized	189,193,560
	Balance Unutilized:	136,331,635

The local office utilized an amount of Rs. 189,193,560 in execution of various works. However, an amount of Rs.136,331,635 was still lying unutilized with the local office on close of financial year. This state of affairs shows financial indiscipline of the organization which resulted in unnecessary blockage of money.

Audit observed that non-utilization of fund of money occurred due to weak financial control.

The irregularity was pointed out to the management in February 2017, management stated that most of the funds have been released in June, 2015-16. All the schemes are ongoing or in tender process. Reply was not cogent as most of the funds relate to 2014-15 and 2015-16. Request for DAC meeting was made in February 2017 but was not convened till finalization of this report.

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

AIR Para No.61 (2015-16)

1.2.2 Weak Internal Control

1.2.2.1 Non-recovery of penalty on late completion of schemes –Rs 2.578 million

Clause-2 of the conditions of the Contract Agreement clearly provides that the contractor has to pay compensation @ 1% per day or maximum 10% of the estimated cost for delay in completion of work.

Tehsil Municipal Officer Abbottabad executed various developmental schemes with an estimated cost of Rs.25,778,015 during the year 2015-16. These schemes could not be completed within stipulated period of time. Neither time extension was granted nor penalty @10% amounting Rs.2,577,800 was imposed and recovered from the contractors as required by the contract agreements.

Audit observed that non-imposition of penalty occurred due to lack of financial management which resulted in loss to public exchequer.

The irregularity was pointed out to the management in February 2017, management stated that the penalty has already been deducted from the contractors at the time of final payment. However, penalty from the ongoing schemes would be deducted. Reply was not cogent as most of the schemes are in progress and no penalty was deducted. Request for DAC meeting was made in February 2017 but was not convened till finalization of this report.

Audit recommends inquiry upon providing undue favor to the contractors for taking action against the persons at fault besides recovery of penalty.

AIR Para No. 62 (2015-16)

1.2.2.2 Loss to government due to less recovery of auction money –Rs 2.617 million

According to model terms and conditions of auction, issued by the Government of Khyber Pakhtunkhwa Peshawar letter No.AO-II/LCB/6-11/2015 dated 01-06-2015, no amount should be left outstanding before completion of contract.

Tehsil Municipal Officer, Abbottabad failed to collect the full amount of auction money from various contracts amounting to Rs.925,309 during 2015-16. Similarly an amount of Rs 1,692,444 was also outstanding against the contractors since long. Detail is given in annexure-4.

Less recovery of auction money was due to weak managerial control which resulted in loss to Government.

The irregularity was pointed out to the management in February 2017, management stated that the concerned contractor has been blacklisted and District collector has been informed for recovery under Land and Revenue Act. Reply was not convincing as no progress was shown to audit till finalization of this report. Request for DAC meeting was made in February 2017 but was not convened till finalization of this report.

Audit recommends full recovery of the balance amount of auction money from the contractors besides conducting inquiry into the matter for delay in recovery and action against the persons at fault.

AIR Para No. 68 (2015-16)

1.2.2.3 Non-recovery of rent of shops and cabins and water user charges-Rs 4.803 million

According to Rule 51 of TMA Budget Rules 2016, the primary obligation TO(R) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under proper head of account.

Tehsil Municipal Officer, Abbottabad failed to collect revenue pertaining to the rents of shops and cabins amounting Rs 1,886,722 during the year 2015-16. Detail is given at annexure-5. No serious efforts regarding recovery of outstanding income found on record.

Similarly TMA also failed to collect Rs 2,916,050 on account of outstanding water user charges from various consumers during the year 2015-16. Efforts for recovery of outstanding dues were not made.

Non-recovery of rent of govt. dues of Rs. 4.803 million (1.887 million + 2.916 million) occurred due to lack of interest in government work by the management, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2017, management stated that the arrears will be recovered in the financial year 2016-17. Reply was not convincing as no progress was shown till finalization of this report. Request for DAC meeting was made in February 2017 but was not convened till finalization of this report.

Audit recommends immediate recovery of outstanding rent of shops/cabins and strict disciplinary action against the persons at fault under intimation to audit

AIR Para No. 69 & 70 (2015-16)

1.2.2.4 Non-recovery of annual fee from Mobile towers –Rs 21.84 million

According to Government of Khyber Pakhtunkhwa LGE&RDD notification No SO(B)LG&RDD/Misc/2008 dated 15/11/2008 maximum flat rate of not more than Rs 20,000 to Rs 30,000 annually may be levied by the civic bodies for installation of BTS Towers.

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 @ Rs10,000 per month should be recovered from Shadi Halls.

Tehsil Municipal Officer Abbottabad failed to collect Rs 21,240,000 from cellular companies of mobile towers at the rate of Rs 30,000 per annum per tower during 2015-16. Detail is given at annexure-6.

Similarly Tehsil Municipal Officer Abbottabad did not recover Rs 600,000 on account of monthly tax on Shadi Halls during 2015-16 as per detail given below:-

S.No.	Name of Shadi Hall	Outstanding Period	Amount
1.	Chand Shadi Hall Muree Road	12 months	120,000
2.	Red maipal Gari bhana Nawasher	12 months	120000
3.	Flora shadi hall Link road	12 months	120000
4.	City shadi hall link road	12 months	120000
5.	Pain shadi hall Havellian road	12 months	120000
		Total:	600,000

Non-recovery of receipts occurred due to weak managerial control, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2017, management stated that there is no provision of monthly license fee in taxation schedule of TMA Abbottabad. Only annual fee is applicable and the said amount is received in license fee contract. Reply was not cogent as the monthly tax is required as per above instructions. Reply was not satisfactory as no progress was shown till finalization of this report. Request for DAC meeting was made in February 2017, which was not convened till finalization of this report.

Audit recommends recovery action against the persons at fault.

AIR Para No. 71&72 (2015-16)

1.2.2.5 Loss to Government due to illegal occupation of property -Rs 1.275 million

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Different properties of TMA Abbottabad were illegally occupied by various occupants as per detail given below up to the year 2015-16. Tehsil Municipal Officer Abbottabad allowed to restore the contract of Lease Property with M/S Noor Muhammad Khan and Muhammad Shafqat Jinnah as per Local Government Letter No. AO-II/LCB/9-11/2012 dated 12/03/2012 with the

conditions to increase 70% rent and entering into proper agreement. However, the local office neither executed agreement nor recovered the outstanding monthly rent amounting to Rs 1,274,520 upto June 2016 as per detail given below:

S.No	Name	Period	Period in months	Monthly rent	Outstanding amount in Rs.
1.	Muhammad Rustam s/o Gul zaman	3/2012 to 30/06/2016	52	1,745	90,740
2.	Zahid Mir s/o Ramazan Mir	3/2012 to 30/06/2016	52	6,860	356,720
3.	Haroon ur Rasheed s/o Abdu Rasheed	3/2012 to 30/06/2016	52	5,415	281,580
4.	Haider Abass S/o Abul Hassan	3/2012 to 30/06/2016	52	645	33,540
5.	M alik Haroon s/o Feroz din	3/2012 to 30/06/2016	52	1,300	67,600
6.	Muhammad Asif s/o Muhammad Akbar	3/2012 to 30/06/2016	52	645	33,540
7.	Babar Hussain s/o Muhaamad Ayub	3/2012 to 30/06/2016	52	960	49,920
8.	Syed Ahmed s/o Abdul karim	3/2012 to 30/06/2016	52	6,295	327,340
9.	Waseem Yousaf s/o Muhammad Yousaf	3/2012 to 30/06/2016	52	645	33,540
Total:					1,274,520

Audit observed that illegal occupation of property occurred due to lack of interest and weak financial management, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2017, management stated that the said amount will be recovered from the tenants/ occupants. Reply was not satisfactory as no progress was shown till finalization of this report. Request for DAC meeting was made in February 2017, but was not convened till finalization of this report.

Audit recommends recovery and action against the persons at fault.

AIR Para No. 73 (2015-16)

1.3. Tehsil Municipal Administration, Havelian

1.3.1 Irregularity and Non-Compliance

1.3.1.1 Un-authorized drawl from CP Fund –Rs 1.803 million

According to Finance Department Notification No. SOSR:III/FD/12-1 /2005 / Vol-III dated 18-02-2006, no amount from the CP Fund shall be withdrawn, unless it is approved by the Board.

According to Government of Khyber Pakhtunkhwa Local Government and Rural Development Department Local Council Board Notification No.AO / LCB / ADP/2014-15 dated Peshawar 14.01.2015, the 30% PFC allocation released by the Provincial Government is meant for developmental works only.

Tehsil Municipal Administration Havelian drew an amount of Rs1,802,783 from employees Contributed Provident Fund Account No.1820-8 as loan for payment of salaries during 2015-16. Later on the amount was recouped from PLA - 30% PFC 2014-15 vide cheque Number A237861 dated 22.09.2015 in violation of PFC Guidelines as 30% PFC ADP fund was meant for development activities and not for payment of salaries.

Audit observed that drawl of amount form CP Fund for salaries was clear violation of CP Fund rules.

The irregularity was pointed out to the management in February 2017, it was replied that PLA account was joint account in which we maintained octroi share, PFC and ADP schemes fund, the said amount was transferred there from this account. The reply was not cogent as 30% PFC share was meant for developmental activities only. Request for DAC meeting was made in February 2017, which was not convened till finalization of this report.

Audit suggests investigation and fixing responsibility against the persons for drawing the amount from CPF and from the amount released under PFC for utilizing under salary head. The profit on the amount drawn from CPF may also

be recovered from the responsible persons and deposited in CPF account under intimation to audit.

AIR Para No. 41 (2015-16)

1.3.1.2 Non-execution of Women/Youth schemes –Rs 7.970 million

According to Government of Khyber Pakhtunkhwa Planning and Development Department Notification No. C/RD/P&DD/6-24/1850-1070 dated Peshawar 19th October 2015 Planning and Development Guidelines 2015, the Tehsil Councils shall allocated 10% to Sports/Youth/Women sectors of its total financial resources but within the budgetary ceiling allocated by the Provincial Finance Commission.

Tehsil Municipal Administration Havelian received Tehsil ADP Rs.97,052,000 during the year 2015-16. However, 10% sports/Youth/Women share amounting to Rs7,970,500 was not allocated/approved for execution of Developmental Schemes. This was violation of the above guidelines.

Audit observed that non-execution of women / youth schemes was negligence on the part of management.

The irregularity was pointed out to the management in January 2017, no reply was furnished by the department. Request for DAC meeting was made in February 2017, which was not convened till finalization of this report.

Audit suggests investigation and fixing responsibility regarding non-allocation of 10% sports/Youth/Women share out of Tehsil ADP and fixation of responsibility.

AIR Para No. 43 (2015-16)

1.3.1.3 Irregular expenditure without Technical Sanction –Rs 5.856 million

Para 56 of CPWD Code, if subsequent to the grant of technical sanction, material structural alterations are contemplated, orders of the original sanctioning

authority should be obtained, even though no additional expenditure may be involved by the alterations.

Tehsil Municipal Officer, Havelian carried-out various developmental schemes during 2015-16 as per detail given below:-

S.No	Name of Scheme	Expenditure upto 30-06-2016
1.	Widening of Road Treman to Kongrator UC Nara	2,550,912
2.	Pav: of Road Sajawal UC Ghari Phulgran	1,400,000
3.	Const: of PCC Road Mehboob village Makol UC Dewal Menal	150,000
4.	Const: of Road Baseera UC Langrial	487,915
5.	Const: of P/Wall Near Police Station Havelian	1,267,109
	Total	5,855,936

However, Technical Sanctions of the schemes were not obtained from the competent authority.

Audit observed that execution of developmental schemes without obtaining technical sanction was clear violation of rules and gross negligence on the part of department.

The irregularity was pointed out to the management in January 2017, management stated that cases for obtaining Technical Sanctions have been submitted to competent authority. Reply was not satisfactory because TSs were required before commencement of the works. Request for DAC meeting was made in February 2017 but was not convened till finalization of this report.

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

AIR Para No. 51 (2015-16)

1.3.2 Weak Internal Control

1.3.2.1 Non-recovery of rental income –Rs 1.041 million

According to model terms and conditions of auction, issued by the Government of Khyber Pakhtunkhwa Peshawar letter No.AO-II/LCB/6-11/2015 dated 01-06-2015, there should be increase of 20% over the last year approved bid.

Tehsil Municipal Officer, Havelian received Rs359,640- on account of Latrine Fee for the year 2015-16 whereas the same contract was awarded for Rs392,000 for the year 2014-15. According to the above model terms and conditions, it should have been awarded on 20% increased rate which was not done and resulted in loss to Government as per following detail.

Name of Contract	Recovery for 2014-15	Recovery for 2015-16	Required Recovery	Loss in Rs.
Latrine Fee	392,000	359,640	$392,000 \times 20\% = 470,400$	110,760

Similarly, TMO Havelian did not recover Rs 930,225 from tenants on account of rent of TMA owned shops during 2015-16 as briefed below:-

S.No	Particulars of Property	Outstanding 2015-16
1.	Mutton Market	380,894
2.	Fiber Cabins	121,658
3.	Shops Old Committee Office	31,103
4.	Shops Haripur Road	116,736
5.	Shops Near Bus Stand	71,104
6.	Misc Properties	208,730
	Total:	930,225

Audit observed that non recovery of revenue occurred due to weak internal control system, which resulted in loss to public exchequer.

The irregularity was pointed out to the management in January 2017, management stated that efforts would be made to recover arrears. Request for DAC meeting was made in February 2017, but was not convened till finalization of this report.

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

AIR Para No. 54&55 (2015-16)

1.3.2.2 Non-recovery of water user charges -Rs 4.984 million

According to Local Council Board Government of Khyber Pakhtunkhwa office memo No. AOII/LCB/6-11/2010 dated 21-04-20211, & instructions of Senior Minister in Minutes of Meeting vide Para No. 01, the water rate shall be recovered at the revised rate i.e. from Rs 120 to Rs 150 per month by Category A TMAs in KPK. According to Para 8 and 26 of the General Financial Rules Volume-I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Tehsil Municipal Officer, Havelian failed to collect outstanding water user charges amounting to Rs. 4,984,040 during the year 2015-16. Detail is given at annexure-7.

Audit observed that non recovery of water charges occurred due to weak internal control system which resulted in loss to government.

The irregularity was pointed out to the management in January 2017, management stated that efforts would be made to recover the outstanding amount. Request for DAC meeting was made in February 2017 but was not convened till finalization of this report.

Audit recommends immediate recovery of the outstanding user chargers and deposit into Government Treasury besides fixing responsibility on the person at fault.

AIR Para No. 52 (2015-16)

1. 3.2.3 Non-recovery of annual tax from cellular companies -Rs 1.14 million

According to Government of Khyber Pakhtunkhwa LGE&RDD letter No SO(B)/LG&RDD/Misc/2008 dated 5-11-2008 , Rs30,000 per annum be levied by the civic bodies for installation of Based Transceiver Station Towers.

Tehsil Municipal Officer, Havelian failed to recover annual tax from thirty eight (38) mobile operating companies @ Rs30,000 for each BTS Towers amounting to Rs 1,140,000 during the year 2015-16. Detail is given at annexure-8.

Audit observed that non recovery of annual tax occurred due to weak internal control system which resulted in loss to government revenue.

The irregularity was pointed out to the management in January 2017, management stated that detailed reply would be furnished after consultation of record. Request for DAC meeting was made in February 2017, which was not convened till finalization of this report.

Audit recommends immediate recovery from the mobile companies besides fixing responsibility on the person(s) at fault.

AIR Para No. 59 (2015-16)

1. 3.2.4 Loss to Government –Rs 4.560 million

According to model terms and conditions of auction, issued by the Government of Khyber Pakhtunkhwa Peshawar letter No.AO-II/LCB/6-11/2015 dated 01-06-2015, there should be increase of 20% over the last year approved bid.

Tehsil Municipal Officer, Havelian awarded contract of Cattle-Fair Havelian to a contractor for Rs15,600,000 during the year 2015-16. The same contract was awarded for Rs16,800,000 during 2014-15 and according to the rule ibid there should have been an increase of 20% over the last years bid, which was

not done and Government was put to loss of Rs 4,560,000 as per detail given below:

Bid amount for 2014-15	Required increase of 20% for 2015-16	Actual bid 2015-16	Loss in Rs.
16,800,000	$16,800,000 \times 20\% = 20,160,000$	15,600,000	4,560,000

Audit observed that loss to government occurred due to weak internal control system which resulted in loss to government revenue.

The irregularity was pointed out to the management in January 2017, management stated that detailed reply would be furnished after consultation of record. Request for DAC meeting was made in February 2017, which was not convened till finalization of this report.

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

AIR Para No. 60 (2015-16)

ANNEXURES

Annexure-1

Statement showing detail of MFDAC Paras

(Rs in million)

S.No	AP No	Caption	Amount
Tehsil Municipal Administration Havelian			
1.	40	Unauthorized drawl of advances.	0.546
2.	44	Non- recovery of penalty for delay in completion.	0.60
3.	45	Irregular payment without rate analysis.	0.32
4.	46	Non- recovery of penalty for delay in completion.	0.220
5.	48	Excess payment.	0.113
6.	49	Unauthorized expenditure on charcoal.	0.361
7.	54	Loss to government due to less recovery.	0.110
8.	56	Over payment due to allowing higher rates.	0.555
9.	58	Loss to Govt due to less recovery of Cattle Fair.	0.024
Tehsil Municipal Administration, Abbottabad			
10.	65	Unauthorized expenditure.	0.638
11.	66	Non adjustment of advances.	0.372
12.	67	Non-deduction of government taxes.	0.585
Total:			4.444

Annexure 2

Para 1.2.1.1

Statement showing detail of doubtful execution of work

Name of Work	Item of work	Qty as per work order	Qty executed	Rate allowed	Amount	
1	2	3	4	5	6 (3 x 5)	
Pav: Pangora Road U/c Namli Maira	Cutting in B/S	150 M3	0	670	100,500	
	Back Filling	31.13 M3	0	31.13	9,339	
	PCC 1:3:6	5.24 M3	0	5200	27,248	
	RCC Slab	8.48 M3	0	7400	62,752	
Chumran Road U/c Seer Sharqi	Steel Reinf	1 Ton	0	106,983	106,983	
	Cutting in S/S	68 M3	0	150	10,200	
	Cutting in B/S	23 M3	0	250	5,750	
	Leveling /Dr	280 M3	0	20	5,600	
	Excavation	9.06 M3	0	150	1,359	
	R:R M 1:6	17 M3	0	4000	68,000	
	PCC pointing	20 M3	0	150	3,000	
	Back Filling	6 M3	0	300	1,800	
	Dheri Rakhala Road U/c Phalah	Cutting B/S	150 M3	0	55	63,250
		Rehandling	30 M3	0	300	9,000
PCC 1:6		5.24 M3	0	5000	26,200	
RCC Pipe		7.31 M3	0	2000	14,620	
Danna to Garang Mosque Road U/c Nathiagali	Back Filling	24 M3	0	1890	45,360	
	Transportation	20.63	0	200	4,126	
	Leveling / Dr	1916.3	0	10	19,163	
	PCC 1:4:8	214.82	0	2,000	429,640	
	PCC 1:2:4	196.36	0	7,000	1,371,520	
	Filling	60	0	10	600	
	Excavation	165.91	0	200	33,182	
	RRM 1:6	132.2	0	4,000	528,800	
	Pointing 1:3	20	0	200	4,000	
	Back Filling	31.13	0	10	311	
	PCC 1:3:6	5.24	0	5,000	26,200	
	RCC Slab	8.48	0	10,000	84,800	
	Steel	1	0	50,000	50,000	
RCC Pipe	7.31	0	1,000	7,310		
				Total:	3,120,613	

**Annexure-3
Para 1.2.2.2**

Detail of Income tax and Professional tax

S.No	Name of contractor	Name of contract	Auction Amount	Income tax @10% Required	Income tax deposited	Less recovery of I/ Tax	Professional Tax	Total
1.	Muhammad Shoib s/o Wali Rehman	License fee	1,290,000	129,000	32,000	97,000	7,000	104,000
2.	Fiaz Ahmed s/o Hashim Ali	Mandi Maveshian Eid ul Azha	445,000	44,500	0	44,500	4,000	48,500
3.	Zabta Khan & Co	Sign Board	8,210,000	821,000	627,600	193,400	18,000	211,400
4.	Gulfam S/o Zafran	Mandi Maveshian Harno	203,000	20,300	0	20,300	4,000	24,300
5.	Dilawar Maseh	New Letrin fee Jinnah Garden	126,500	12650	0	12650	4,000	16,650
6.	Chan Gul s/o Awal Gul	2Nos laterin at Mansehra wagon stand & Jinnah road	699,603	69960	57,240	12,720	5,000	17,720
7.	Awal khan s/o Dilbar khan	Group Laterin General bus std, jinnah road & No 1 High school	2,281,313	228,131	186,660	41,471	7,000	48,471
8.	Qasim Khan s/o Akbar khan	Salughter House fee	445,000	44500	44500	0	5,000	5,000
9.	Syed Shafat Ali shah	Car parking fee	1,000,000	100,000	96,225	3,775	5,000	8,775
10.	Qasim Khan s/o Akbar khan	Property Tax	116,220,000	11,622,000	11,622,000	0	100,000	100,000
Total:						425,816	159,000	584,816

**Annexure-4
Para 1.2.2.3**

Detail of less recovery of auction money - 2015-16

S. No	Name of contractor	Name of contract	Auction Amount	Amount deposited	Less deposit
1.	Dilawar Maseh s/o Rasheed Maseh	New Laterin fee Jinnah Garden	126,500	53,375	73,125
2.	Chan Gul s/o Awal Gul	2Nos laterin at Mansehra wagon stand & Jinnah road	699,603	573,204	126,399
3.	Awal khan s/o Dilbar khan	Gzroup Laterin General bus std, jinnah road & No 1 High school	2,281,313	1866528	414,785
4.	Qasim Khan s/o Akbar khan	2% Property Tax	116,220,000	115909000	311,000
	Total				925,309

Previous year's outstanding installments

S. No	Name of contractor	Name of contract	Auction Amount	Non/less deposit
1.	Muhammad Zaheer s/o Jehangir Khan village Band Mera Abbottabad	Parking fee 2011-12	37,830	37,830
2.	Ghulam Mustafa Khan s/o Muhammad Akram Khan Marri road Sheikh ul bandi Abbottabad	Map Fee 2008-09	561,899	561,899
3.	Abdurehman s/o Khanizaman Gali Panian Abbottabad	Liscence fee 2008-09	193,625	193,625
4.	Muhammad Sabir s/o Muhammad Umar Peshawar	Adda fee 2009-10	899,090	899,090
		Total:		1,692,444
		Grand Total:		2,617,753

**Annexure-5
Para 1.2.2.4**

Detail of Property TMA, Abbottabad for the Year - 2015-16

S. No	Type of Property	Location	Name of Lasee/Tenants	Rent Per Year	Amount Recovered	Balance
1.	Shop	Jinnah Road	Khurshid Begum W/o Muhammad Younas	55500	46900	8,600
2.	Shops &U/Story	-do-	Seth Shabir Hussain & Seth Qaizar Hussain S/o Seth Zakiudin	65520	54600	10,920
3.	Shop	-do-	Asim Waheed S/o Waheed Khan	137450	65450	72,000
4.	2 Shops & U/stories	-do-	Ejaz Ahmad, Zaheer Akhtar, Munir Akhtar S/o Anwar Khan	131280	120340	10,940
5.	Shop	-do-	Muhammad Ishaq S/o fazal Elahi	89290	51000	38,290
6.	Shop	-do-	Zahid Iqbal S/o Muhammad Iqbal 2688+4620+8736+	31680	18480	13,200
7.	Shop	-do-	Haji Muhammad Ilyas S/o Said Mehmood	64355	42800	21,555
8.	Shop	-do-	Muhammad Bashir & Muhammad Rashid S/o Muhammad yousaf	51360	42800	8,560
9.	Shop	-do-	Ghulam Nabi S/o Sharaf Din	42000	38500	3,500
10.	Shop &U/Story	-do-	Muhammad Eyaz Gul S/o Muhammad Ishaq 8944+7536+29688=46168	42768	32076	10,692
11.	Shop	-do-	Waheed Khan S/o Muhammad Amin Khan	27720	00	27,720
12.	Shop/Upper Story	Main Bazar	Maqbool ur Rehman S/o Abdul Ghani	71652	00	71,652
13.	Shop	Sadder Bazar	Sardar Dilawar Latif S/o Abdul Latif	97584	89024	8,560
14.	Shop &U/Story	-do-	Tahir Qayum S/o Abdul Qayum	49560	00	49,560
15.	Shop	-do-	Muh: Ishaq Abbasi, Abdul Sattar Abbasi Ss/o Amir Hussain Abbasi	52080	00	52,080
16.	Shop	-do-	Zahid Hussain S/O Abdul	20040	15030	5,010

			Aziz			
17.	Shop	-do-	Shezad Khan S/O Muhammad Ilyas	37080	33240	3,840
18.	Shop & 2 U/Stories	-do-	Malik Muhammad Sabir S/O Malik Kala .Khan	77160	73160	4,000
19.	Shop	Mutton Market	.Choudry Mehboob Elahi S/o Fazal Elahi	61380	30690	30,690
20.	Shop	-do-	HaZulfiqar S/o Abdul Latif	25800	17550	8,250
21.	Shop	-do-	Muhammad Shafiq S/o Muhammad Iqbal	69380	30540	30,8540
22.	Shop	-do-	Abdul Hameed S/o Said Rasool	26760	00	26,760
23.	Shop	-do-	Muhammad Ashraf S/o Nabi Baksh	44280	23000	21,280
24.	Shop	-do-	Muhammad Iqbal S/o Muhammad Ashraf	63276	35350	27,926
25.	Shop	-do-	Muhammad Arshad S/o Abdul Aziz	71280	54960	16,320
26.	Shop	-do-	Imran S/o Muhammad Zafran	10560	7040	3,520
27.	Shop	Tanchi Chowk Ghas Mandi	Abdul Jamil S/o Abdul Aziz	30460	28320	2,140
28.	Shop	Tanci Chok	Mst Skindar Jan Wid/o Muhammad Zaman	28440	24220	4,220
29.	-do-	-do-	M.Rustam S/O Gul Zaman	42480	21840	20,640
30.		-do-	Muhammad Afsar Khan S/O Fazal Din	14556	4000	10,554
31.		-do-	Haji Bostan Khan S/O Fazal Din	8600	00	8,600
32.	Shop	-do-	Sarwar Khan S/O Akbar Khan	28080	26380	1,700
33.	Shop	-do-	Sarwar Khan S/o Akbar Khan	28440	00	28,440
34.	Shop	-do-	Muhammad Asif S/o Muhammad Yousaf	28560	86220	17,460
35.	Shop	-do-	Abdul Khaei S/O Abdul Karim	20040	19880	3,340
36.	Shop	-do-	Bedar Khan S/O Mirdi Khan	51315	37380	13,935
37.	Shop Tandoor	-do-	Muhammad Rustam S/O Gul Hussain	20940	00	20,940
38.	Shop	-do-	Zahid Mir S/O	82320	00	82,320

			Muhammad Ramzan Mir			
39.	Shop	-do-	Haroon-ur-Rasheed S/O Abdul Rasheed	64980	00	64,980
40.	Shop	-do-	Haider Abbas S/O Abu Al Hassan	7740	00	7,740
41.	Shop	-do-	Malik Muhammad Haroon S/O Feroz Din	15600	00	15,600
42.	Shop	-do-	Muhammad Asif S/O Muhammad Akbar	7740	00	7,740
43.	Shop	-do-	Muhammad Younas S/O Noor Muhammad	12420	10985	1,935
44.	Shop	-do-	Babar Hussain S/O Muhammad Ayub	11520	00	11,520
45.	Aara Machine	-do-	Said Ahmed S/O Abdul Karim	75540	00	75,540
46.	Shop	-do-	Waseem Yousaf S/O Muhammad Yousaf	7740	00	7,740
47.	Shop	-do-	Haji Muhammad Bashir S/O Faqir Muhammad	45360	37800	7,560
48.	Shop	-do-	Malik Altaf S/O Malik Gohar Rehman	27960	15000	12,960
49.	Shop	Eid Gah Road	Tariq Jamal S/O Sheikh Jamal Din	195720	179410	16,310
50.	Shop	-do-	Muhammad Sadiq S/o Kala khan	65400	59950	5,450
51.	Shop	-do-	Gulfam S/o Zafran	27600	00	27,600
52.	Shop	-do-	Malik Muhammad Nazir S/O Samundar Khan	28860	11220	17,640
53.	Shop	-do-	Riaz Khan S/O Mohabat Khan	33520	10000	23,520
54.	Shop	-do-	Haji Sakhi Sultan S/O Muhammad Zaman	23520	15000	8,520
55.	Shop	-do-	Nadeem Gul S/o Abdul Aziz	33240	30470	2,770
56.	Shop	-do-	Master Kashif Aslam S/o Aslam Waqar	31920	00	31,920
57.	Shop	-do-	Hameed Gul S/o Gul Mir	38520	25680	12,840
58.	Shop	-do-	Hameed Gul S/o Gul Mir	38520	25680	12,840
59.	Shop	-do-	Muhammad Shafee S/o Muhammad Miskeen	38520	9060	29,460
60.	Shop	-do-	Nazir Hussain S/o Aziz ur Rehman	35040	00	35,040
61.	Shop	-do-	Muhammad Ashraf S/o Muhammad Hussain	73100	61420	35,040
62.	Shop	-do-	Khalil-ur-Rheman	34605	26105	8,500

			Qureshi S/o Abdul Rheman Qureshi			
63.	Shop	-do-	Haji Muhammad Sadiq S/o Sheikh Ahmad	13340	10480	2,960
64.	Shop	-do-	Muhammad Ashraf & Qalandar Khan S/o Gulzaman	49200	45100	4,100
65.	Shop	-do-	Abdul Waheed S/o Muhammad Ilyas	74260	64660	9,600
66.	Shop	-do-	Mhazullah S/O Muhammad Ibrahim	47280	39580	7,700
67.	Shop	Sabzi Mandi Hav: Road	Muhammad Farid S/o Ghulam Hussain	14268	00	14,268
68.	Shop	-do-	Naheemullah Khan, Ayaz Khan S/o .Muhammad Akram	29988	00	29,988
69.	Shop	-do-	Haji Maqbool Ur Rehman & Sons	14268	00	14,268
70.	Shop	-do-	Muhammad Sulliman S/o khani Zaman	14268	00	14,268
71.	Shop	-do-	Muhammad Farid S/o Haji Ali Ashraf, Muhammad Riaz S/o Muh: Younas	61942	00	41,942
72.	Shop	-do-	Malik Saidullah S/o Wali Khan	63790	00	63,790
73.	Shop	-do-	Malik Faqira Khan S/o Wali Muhammad	14268	00	14,268
74.	Shop	-do-	Haji Noor Muhammad & Co	54290	10000	44,290
75.	Shop	-do-	Muhammad Siddique S/O Khushi Muhammad	14268	00	14,268
76.	Shop	-do-	Haji Lal Khan & Sons	14268	00	14,268
77.	Shop	-do-	Muhammad Siddique S/O Khushi Muhammad	14268	00	14,268
78.	Shop	-do-	Malik Faqira Khan S/o Wali Khan	14268	00	14,268
79.	Shop	-do-	Haji Bostan Khan & Co	27240	00	27,240
80.	Quarter	-do-	Muhammad Rafique Driver	25200	15000	10,000
81.	Quarter	-do-	Nier Jamal S/O Bashir	23400	15600	7,800
					Sub Total:	1,652,573

Detail of Cabins

82.	Type of Property	Location	Name of Lassee/Tenant	Yearly Amount	Amount Recovered	Balance
83.		Jalal Baba Opp Cantt: PS.	Mukhtiar Ahmad	11520	5460	6,060
84.	Cabin	Plot Empire Cinema.	Faqira Khan Adda Incharge	30450	18235	12,215
85.	Cabin	-do-	Mir Afzal S/o Mehmood Khan	60386	40386	20,000
86.	Cabin	-do-	Khalid Rehman S/O Abdur Rehman	18820	16410	2,680
87.	Cabin	-do-	Sain Muhammad S/o Abdul Aziz	36660	28340	7,920
88.	Cabin	-do-	Mubarak Shah S/o Muhazam Shah	13060	10140	2,920
89.	Cabin	-do-	Muhammad Amjad S/o Haji Abdul Aziz	17960	15360	2,600
90.	Cabin	-do-	Zaheer Ahmad S/o Jan Muhammad	35080	14080	21,000
91.	Cabin	-do-	Muhammad Rafiq S/o Fazal Khan	25770	22780	3,490
92.	Cabin	-do-	Muhammad Younas S/o Dost Muhammad	25080	2080	2,000
93.	Cabin	-do-	Mishal Khan S/o Shah Zaman Khan	17880	13000	4,520
94.	Cabin	-do-	Mujeeb-ur-Rehman S/o Habib-ur-Rehman	32730	7800	24,930
95.	Cabin	-do-	Muhammad Nazir S/o Mir Abdullah	37712	10000	27,712
96.	Cabin	-do-	Abdur Rashid S/o Shah Zaman	28552	17000	11,552
97.	Cabin	-do-	Muhammad Ferdos Khan S/o Dost Muhammad	25980	10000	15,980
98.	Cabin	-do-	Riafat Khan S/o Dost Muhammad Khan	25980	10000	15,980
99.	Cabin	-do-	Firdous Khan S/O Dost Muhammad	25980	20000	5,980

			Khan			
100.	Cabin	-do-	Asif Khan S/o Sulliman Khan	29750	12310	17,440
101.	Cabin	-do-	Imtiaz Khan S/o Akbar Khan (2 Cabins)	59452	45905	13,550
102.	Cabin	-do-	Touqeer Ahmed S/o Abdul Ghani	22890	20870	2,020
103.	Cabin	-do-	Barkat Khan S/o Pio-ud-Din	23600	10000	13,600
					Sub Total:	234,149
					Grand Total:	1,886,722

**Annexure-6
Para 1.2.2.5**

Detail of Mobile Towers

S.No	Name of tower Company	Date of Approval	Location	Amount per annum	Period in years	Amount outstanding
1	Zong	3009/ABT 30/11/2012	Gali Banyaan	30,000	4	120,000
2	Zong	3201/ABT 30/11/2012		30,000	4	120,000
3	Zong	2012	Kaghan Coloney	30,000	4	120,000
4	Zong	2012	Mirpur	30,000	4	120,000
5	Telenor	026/ABT	Kunj Qadeem	30,000	4	120,000
6	Ufone	2743	Lower Malikpura	30,000	4	120,000
7	Ufone	2743	Bandi Mansoor	30,000	4	120,000
8	Telenor		Beroad	30,000	4	120,000
9	Zong	NRUR 50397 20/12/16	Bandi mansoor	30,000	1	30,000
10	Zong	PR 5327 2/12/2106	Seel Gharbi	30,000	1	30,000
11	Zong	PR 5326 2/1/2/2016	Shimla Hills	30,000	1	30,000
12	Zong	5059	Shama Bakery	30,000	1	30,000
13	Warid	3265	Kala Bagh Sajan Gali	30,000	1	30,000
14	Warid	3263	Nathia Gali	30,000	1	30,000
15	Wateen CTelecom	372 19/01/2007	Muqadas Town	30,000	9	270,000
16	Paktel/Zong	40 17/08/2005	Mirpur	30,000	11	330,000
17	Paktel/Zong	114 17/11/2005	Sheikh ul Bandi	30,000	11	330,000
18	Paktel/Zong	115 17/11/2005	Jogan Qilha Nawasher	30,000	11	330,000
19	Paktel/Zong	248 28/6/2006	Sir syed Coloney	30,000	10	300,000
20	Paktel/Zong	260 29/6/2006	Chitta pul Lower Malikpura	30,000	10	300,000
21	Paktel/Zong	571/1 26/9/2007	Jhangi Qazian	30,000	9	270,000
22	Paktel/Zong	572 26/9/2007	Majhuan	30,000	9	270,000
23	Paktel/Zong	627 12/12/2007	Qalanderabad	30,000	9	270,000
24	Paktel/Zong	628 3/1/2008	Daban Dalola	30,000	8	240,000
25	Paktel/Zong	644 12/12/2007	Moh Qazi Dhamtor	30,000	9	270,000
26	Paktel/Zong	645 12/12/2007	Bandi Maira Bagnotar	30,000	9	270,000

27	Paktel/Zong	736 2/4/2008	Karimpura	30,000	8	240,000
28	Paktel/Zong	718 2/4/2008	Dheri Mor Kalan	30,000	8	240,000
29	Paktel/Zong	719 2/4/2008	Dheri Maira	30,000	8	240,000
30	Paktel/Zong	720 17/11/2007	Upper Malkot	30,000	9	270,000
31	Paktel/Zong	721 17/11/2007	Seer Gharbi	30,000	9	270,000
32	Paktel/Zong	723 17/11/2007	Pasala Ayubia	30,000	9	270,000
33	Paktel/Zong	768 6/6/2008	Pattan Khurd	30,000	8	240,000
34	Paktel/Zong	775 19/6/2008	Keri Raiky Kala Bagh	30,000	8	240,000
35	Ufone	273 6/7/2006	Officer coloney Mirpur	30,000	10	300,000
36	Ufone	402 03/03/2007	Thanna Sherwan road	30,000	9	270,000
37	Ufone	403 03/03/2007	Gami Adda	30,000	9	270,000
38	Ufone	531 03/03/2007	Sarbhana	30,000	9	270,000
39	Ufone	532 03/03/2007	Bandi Maira	30,000	9	270,000
40	Ufone	591 03/03/2007	Dhamtor	30,000	9	270,000
41	Ufone	592 03/03/2007	Bandi Dhoundan	30,000	9	270,000
42	Ufone	593 03/03/2007	Bandi Maira	30,000	9	270,000
43	Warid	38 28/7/2005	Gidar Mohri Mirpur	30,000	11	330,000
44	Warid	41 29/7/2005	Aram Bagh	30,000	11	330,000
45	Warid	113 07/2005	Tanan Qalandarabad	30,000	11	330,000
46	Warid	2/2006	Jabrian Salhad	30,000	10	300,000
47	Warid	2/2006	Seer Gharbi	30,000	10	300,000
48	Warid	4/2007	Pattan Khurd	30,000	9	270,000
49	Warid	11/2007	Salhad	30,000	9	270,000
50	Warid	630 3/1/2008	Kakul village	30,000	8	240,000
51	Warid	745 15/5/2008	Mohar khan	30,000	8	240,000
52	Warid	746 15/5/2008	Makool Bala Nagri Bala	30,000	8	240,000
53	Warid	762 8/3/2008	Bodla	30,000	8	240,000
54	Warid	793 8/3/2008	Bandi Maira	30,000	8	240,000
55	Telenor	253 24/6/2006	Jalian Berote	30,000	10	300,000
56	Telenor	267 16/6/2006	Sherwan Kalan	30,000	10	300,000
57	Telenor	268 16/6/2006	Taraida Bandi Maira	30,000	10	300,000
58	Telenor	152 28/2/2006	Karimpura	30,000	10	300,000
59	Telenor	238 20/5/2006	Keri Raiky Malach	30,000	10	300,000
60	Telenor	239 9/6/2006	Shazada chowk	30,000	10	300,000
61	Telenor	240 20/5/2006	Moh Ramkot Khanispur	30,000	10	300,000
62	Telenor	241 20/5/2006	Sarbhana	30,000	10	300,000
63	Telenor	242 9/6/2006	Dheri Maira Havelian road	30,000	10	300,000

64	Telenor	251 24/6/2006	Bandi Dhoudan	30,000	10	300,000
65	Telenor	304 18/9/2006	Masar kuthila sherwan	30,000	10	300,000
66	Telenor	594 23/6/2007	Dhamtour	30,000	9	270,000
67	Telenor	595 23/6/2007	Kali Mori	30,000	9	270,000
68	Telenor	596 27/7/2007	Khola Kehal	30,000	9	270,000
69	Telenor	597 23/6/2007	Moh Markundi Bakot	30,000	9	270,000
70	Telenor	622 19/11/2007	Changla Gali	30,000	9	270,000
71	Telenor	623 19/11/2007	Akhrota	30,000	9	270,000
72	Telenor	624 7/12/2007	Berot Khurd	30,000	9	270,000
73	Telenor	724 24/3/2008	Mangal	30,000	8	240,000
74	Telenor	725 17/11/2007	Namli Maira	30,000	9	270,000
75	Telenor	747 21/4/2008	Mandian	30,000	8	240,000
76	Telenor	748 21/4/2008	Noor din Bazar	30,000	8	240,000
77	Telenor	749 21/4/2008	Parwal	30,000	8	240,000
78	Telenor	784 27/3/2008	Thanna Tootni	30,000	8	240,000
79	Mobilink	2024 21/4/2005	Lower Malikpura	30,000	11	330,000
80	Mobilink	2002 31/7/2004	Sarban hotel	30,000	12	360,000
81	Mobilink	29 7/9/2005	Bandi Dhoundan Q.Abad	30,000	11	330,000
82	Mobilink	58 28/9/2005	Mosa zai coloney mirpur	30,000	11	330,000
83	Mobilink	116 25/2/2006	Toheed Abaad Nathia Gali	30,000	10	300,000
84	Mobilink	776 23/6/2008	Chattri bala	30,000	8	240,000
85	Mobilink	778 23/6/2008	Bandi Mansoor Kuthwal	30,000	8	240,000
86	PMCL	3 21/7/2005	Taprian Kotkian Salhad	30,000	11	330,000
Total						21,240,000

Annexure-7
Para 1.3.2.2

Detail of Water Connections 2015-16

S.No	Nature of Connections	Rate Per Month	No of Connections	Annual Demand
1.	Domestic	150	2537	12*150*2537=4,566,600
2.	Hotels	500	57	12*500*57=342,000
3.	Saloons	300	47	12*300*47=169,200
4.	High Schools	800	14	12*800*14=134,400
5..	Primary Schools	400	11	12*400*11=52,800
6.	Government Offices	400	17	12*400*17=81,600
Amounts required to be received - 2015-16				5,346,600
Actual Receipts - 2015-16				3,768,900
Balance - 2015-16				1,577,700
Previous Years Arrears				3,406,340
Total outstanding charges				4,984,040

**Annexure-8
Para 1.3.2.3**

Detail of Mobile Towers in jurisdiction of TMA Havelian

S.No	Location	Telenor	Warid	Ufone	Zong	Mobilink	Total
1.	Havelian Urban	1	1	1	1	1	6
2.	Jhanghra	3	1	0	1	1	6
3.	Langra	1	1	1	0	0	3
4.	Bandi Attai Khan	0	0	0	0	1	1
5.	Majuhan	1	0	0	0	0	1
6.	Ghari Phulgran	1	0	0	0	0	1
7.	Dewal Manal	1	1	0	0	1	3
8.	Nara	0	0	1	0	0	1
9.	Langhrial	0	0	1	0	0	1
10.	Phalla	0	0	0	0	2	2
11.	Lora	1	1	1	0	0	3
12.	Seer Gharbi	1	1	1	0	3	6
13.	Goreni	1	1	0	1	2	4
Total:							38
Total 38 Towers @ Rs.30,000 annually each = 1,140,000							