



**AUDIT REPORT
ON THE ACCOUNTS OF
DISTRICT COUNCIL AND
MUNICIPAL COMMITTEES
ABBOTTABAD
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-------|--|
| ADP | Annual Developmental Programme |
| AP | Advance Para |
| DAC | Departmental Accounts Committee |
| DDO | Drawing and Disbursing Officer |
| DG | Director General |
| DLF | District Local Fund |
| DO | District Officer |
| GFR | General Financial Rules |
| LGA | Local Government Act |
| MC | Municipal Committee |
| MFDAC | Memorandum for Departmental Accounts Committee |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PFC | Provincial Finance Commission |
| RDA | Regional Directorate of Audit |
| TSP | Tameer-e-Sarhad Programme |
| UCs | Union Councils |

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 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Councils and Municipal committees.

The report is based on audit of the accounts of District Council and Municipal Committees District Abbottabad for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2015-16 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 carrying value of Rs 1 million or more. 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 and 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 Departments. DAC meeting 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 168 of Khyber Pakhtunkhwa Local Government Act 2012 to be laid before appropriate legislative forum.

Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Councils, Municipal Committees and UCs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate of Audit Abbottabad has a human resource of 12 officers and staff, constituting 3012 man days. A budget of Rs 15.840 million was allocated to the Directorate during 2015-16. 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 Directorate of Audit Abbottabad carried out audit of the accounts of District Council and Municipal Committees, Abbottabad for the Financial Year 2014-15 and the findings included in the Audit Report.

The District Council Abbottabad and two Municipal Committees Abbottabad perform their functions under Khyber Pakhtunkhwa Local Government Act 2012. Administrative Secretary i.e Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer for these local bodies. According to financial provisions of the Act, the Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa authorizes the Annual Budget for these local bodies in the form of budgetary grants.

a. Scope of Audit

Out of the total expenditure of District Council Abbottabad and Municipal Committees in District Abbottabad, for the Financial Year 2014-15, the auditable expenditure under the jurisdiction of RDA was Rs 370.245 million. Out of this, RDA Abbottabad audited an expenditure of Rs 203.635 million which, in terms of percentage, was 55% of auditable expenditure.

The receipts of District Council Abbottabad and Municipal Committees Abbottabad, for the Financial Year 2014-15, were Rs 436.163 million. Out of this, RDA Abbottabad audited receipts of Rs 370.710 million which, in terms of percentage, was 85% of auditable receipts.

The total expenditure and receipt of District Council and Municipal Committees, District Abbottabad, for the Financial Year 2014-15 were Rs 806.408 million. Out of this, RDA Abbottabad audited the expenditure and receipts of Rs 574.345 million.

b. Recoveries at the instance of Audit

Recovery of Rs 25.323 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries, Rs 9.044 million was not in the notice of the executives prior to audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Council and Municipal Committees, 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 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

Audit pointed out various irregularities of serious nature to the management. 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.

One of the basic components of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is internal audit which was not found prevalent in District Council and Municipal Committees, District Abbottabad. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key audit findings of the report;

- i. Non Production of Record was noted in one case.¹
- ii. Irregularity & Non-compliance was noted in eight cases involving Rs 17.309 million.²
- iii. Loss due to internal control weaknesses was noted in six cases involving Rs 354.039 million.³

¹Para 1.4.1.1

² Para 1.2.1.1,1.2.1.2, 1.3.1.1, 1.3.1.2, 1.3.1.3,1.4.2.1,1.4.2.2 & 1.4.2.3

³ Para 1..2.2.1,1.3.2.1, 1.3.2.2,1.3.2.3,1.3.2.4 & 1.4.3.1

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. Concrete efforts need to be made to recover long outstanding dues.
- iii. Imposition of penalty on delayed supplies and contracts need to be ensured.

SUMMARY TABLES AND CHARTS

Table 1: Audit work statistics

(Rs in million)

| S.No | Description | No. | Budget |
|------|---|-----|---------|
| 1. | Total Entities (PAOs) in Audit Jurisdiction | 01 | 806.408 |
| 2. | Total formations in audit jurisdiction | 03 | 806.408 |
| 3. | Total Entities(PAO) Audited | 01 | 574.345 |
| 4. | Total formations Audited | 03 | 574.345 |
| 5. | Audit and Inspection Reports | 03 | 574.345 |
| 6. | Special Audit Reports | - | - |
| 7. | Performance Audit Reports | - | - |
| 8. | Other Reports | - | - |

Table 2: Audit observations classified by categories

(Rs in million)

| S.No. | Description | Amount Placed under Audit Observation |
|-------|---------------------------|---------------------------------------|
| 1. | Unsound asset management | - |
| 2. | Weak financial management | 17.309 |
| 3. | Weak Internal controls | 354.039 |
| 4. | Others | |
| | Total | 371.348 |

Table3: Outcome Statistics**(Rs in million)**

| S.No. | Description | Expenditure on Acquiring Physical Assets (Procurement) | Civil Works | Receipts | Others | Total for year 2014-15 | Total for the year 2013-14 |
|-------|--|--|-------------|----------|---------|------------------------|----------------------------|
| 1 | Outlays Audited | - | 80.620 | 370.710 | 123.015 | 574.345 | 352.342 |
| 2 | Amount Placed under Audit Observation /Irregularities of Audit | - | 6.29 | 350.058 | 15.000 | 371.348 | 30.319 |
| 3 | Recoveries Pointed Out at the instance of Audit | - | 6.29 | 17.619 | 1.414 | 25.323 | 21.054 |
| 4 | Recoveries Accepted /Established at the instance of Audit | - | - | - | - | - | - |
| 5 | Recoveries Realized at the instance of Audit | - | - | - | - | - | - |

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

| S.No. | Description | Amount Placed under Audit Observation |
|--------------|--|--|
| 1 | Violation of Rules and regulations, principle of propriety and probity in public operation | 17.309 |
| 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. | 354.039 |
| 5 | Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies | -- |
| 6 | Non-production of record | -- |
| 7 | Others, including cases of accidents, negligence etc. | -- |
| | Total | 371.348 |

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

| Sr. No | Description | Amount |
|---------------|--|---------------|
| 1 | Outlays Audited | 574.345 |
| 2 | Expenditure on Audit | 0.743 |
| 3 | Recoveries realized at the instance of Audit | 0 |
| | Cost-Benefit Ratio | 1:0 |

CHAPTER-1

1.1 District Council & Municipal Committees District Abbottabad

1.1.1 Introduction

District Abbottabad has two tehsils i.e. Abbottabad and Havelian. There is a District Council and two Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Abbottabad has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officers are the DDOs of Municipal Committees. According to 1998 population census, the population of District Abbottabad is 977,212.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Amount of Rs 118.387 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees Abbottabad, Havelian. An amount of Rs 436.163 million was realized during the Financial Year 2014-15. Thus making a total of Rs 554.550 million at the disposal of Local Councils, against which an expenditure of Rs 370.245 million was incurred by the District Council and Municipal Committees Abbottabad with a saving of Rs 184.305 million during 2014-15. Detail is given below:

Detail of budget and expenditure during Financial Year 2014-15

(Rs in million)

| 2014-15 | Budget | Expenditure | Excess/ (Saving) | %age |
|---------------|----------------|----------------|------------------|---------------|
| Salary | 175.581 | 170.941 | (4.64) | 2.64 |
| Non-salary | 187.898 | 115.683 | (72.215) | 38.433 |
| Developmental | 191.071 | 83.621 | z(107.450) | 56.236 |
| Total | 554.550 | 370.245 | (184.305) | 33.235 |

Detail of receipts realized during Financial Year 2014-15

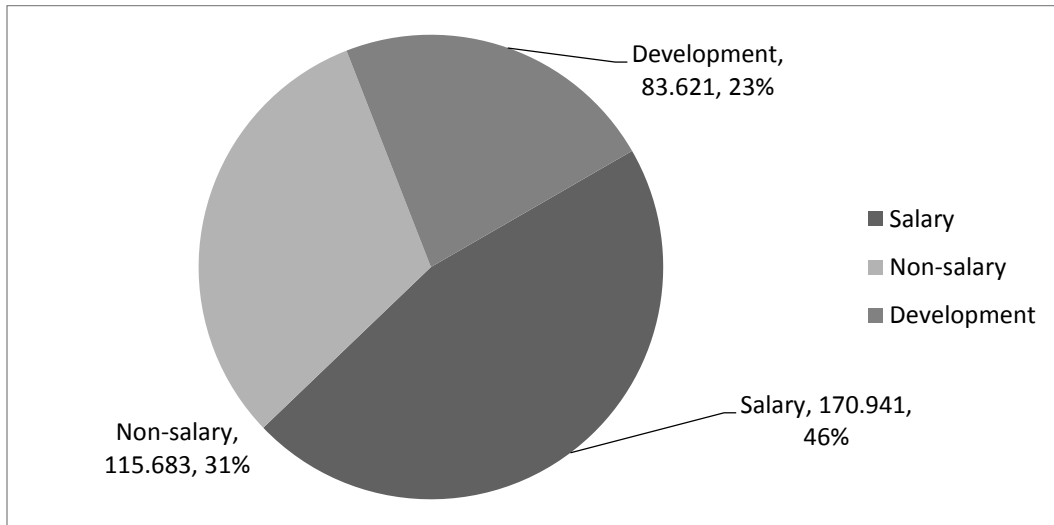
(Rs in million)

| 2014-15 | Provincial Grant in Aid | Realization from own sources | Total |
|-----------------|-------------------------|------------------------------|----------------|
| Receipts | 118.387 | 436.163 | 554.550 |

The huge savings of Rs 184.305 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amount allocated.

EXPENDITURE FOR THE YEAR 2014-15

(Rs in million)



1.1.3 Comments on the status of compliance with PAC Directives

The audit report pertaining to the Audit Year 2014-15 has been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC meetings is given below:

| S. No. | Audit Year | PAC meeting convened /Not convened |
|--------|------------|------------------------------------|
| 1 | 2014-15 | Not Convened |

DISTRICT COUNCIL ABBOTTABAD

1.2 District Council Abbottabad
1.2.1 Irregularity & Non Compliance

1.2.1.1 Non Recovery Of Rent Of Shops - Rs 1.157 Million

According to Local Government Act 2012 Clause 179 (Collection and Recovery of Taxes, etc.) under sub clause (1), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Coordination Officer, District Council Abbottabad collected Rs 5,638,001 against demand of Rs 6,660,558 on account of rent of shops leaving behind a huge balance of Rs 1,157,465 outstanding upto June 2015. The competent authority did not initiate any concrete effort to recover the rent from the concerned tenants. Detail is given at annexure-2.

Non recovery of rent of shops occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in August 2015, management stated that notices were being issued and all the dues would be recovered in next three months. Reply was not satisfactory as recovery remained outstanding since long and no concrete efforts were made for recovery.

Request for convening of DAC meeting was made on 14-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding rent besides action against the person(s) at fault.

AP 02 (2014-15)

1.2.1.2 Loss Due To Illegal Adjustment Of Revenue Against Expenditure – Rs 1.414 Million

As per clause 19 & 22 of the Contract Agreement, it was the responsibility of the contractor to make any beautifications, alteration and any type of construction on his own cost and risk and the contractor will not claim any compensation of all types of alteration made.

Chief Coordination Officer District Council Abbottabad awarded the lease of Shimla Hill Park @ Rs 819,000 per year with 10% annual increase for ten years w.e.f 7/2005 to 6/2015. Scrutiny of Demand and Collection Register revealed that a sum of Rs 1,639,792 was outstanding against the contractor, out of which recovery of Rs 225,792 was made while remaining amount of

Rs 1,414,000 was shown adjusted against the expenditure which the concerned contractor incurred on beautification of Park. Since beautification was the responsibility of contractor as per agreement, hence adjustment was illegal.

Illegal adjustment of expenditure occurred due to non observance of rules, which resulted in loss to the Government.

When pointed out in August 2015, management stated that the matter would be referred to the concerned branch for detail reply. Reply was not satisfactory as neither any progress was shown nor recovery made.

Request for convening of DAC meeting was made on 14-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding dues besides action against the person(s) at fault.

AP 03 (2014-15)

1.2.2 Internal Control Weaknesses

1.2.2.1 Non Recovery of Loan From Municipal Committee Abbottabad – Rs 15.00 Million

Government of Khyber Pakhtunkhwa Local Government and Rural Development Department Local Council Board vide letter No.AO/LCB/Grants/2014 dated 10.07.2014 accorded approval /sanction for release of funds on loan basis to Municipal Committee Abbottabad.

Chief Coordination Officer, District Council, Abbottabad during 2014-15 granted loan of Rs 15.00 million to Municipal Committee Abbottabad. Despite lapse of one year the amount was still outstanding against the Municipal Committee concerned which needs recovery. Detail as under:

| S.No | Cheque No. and Date | (Rs in million) |
|--------------|----------------------|-----------------|
| 01 | 281301 dt:11.07.2014 | 10.00 |
| 02 | 28951 dt:03.10.2014 | 5.00 |
| Total | | 15.00 |

Non recovery of outstanding loan occurred due to weak internal control, which resulted in short realization of revenue.

When pointed out in August 2015, management stated that demand has been sent to MC Abbottabad for refund of loan. Reply was not satisfactory as the loan was still outstanding.

Request for convening of DAC meeting was made on 14-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding loan besides action against the person(s) at fault.

AP 01 (2014-15)

MUNICIPAL COMMITTEE ABBOTTABAD

1.3 Municipal Committee Abbottabad

1.3.1 Irregularity & Non Compliance

1.3.1.1 Non Recovery of Water Charges - Rs 3.110 Million

According to Local Government Act 2012 Clause 179 (Collection and Recovery of Taxes, etc) under sub clause (1), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Municipal Officer, Municipal Committee, Abbottabad during 2014-15 recovered Rs 12,061,000 against demand of Rs 15,171,200 on account of water charges resulting in less recovery of Rs 3,110,200.

Non recovery of outstanding water charges occurred due to non compliance of rules, which resulted in loss to public exchequer.

When pointed out in September 2015, management stated that all dues would be recovered in current Financial Year 2015-16. Management admitted the irregularity. However, no progress was reported till finalization of this report.

Request for convening of DAC meeting was made on 27-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of water charges besides action against the person(s) at fault.

AP 48 (2014-15)

1.3.1.2 Non Recovery Of Penalty On Late Completion Of Schemes - Rs 4.440 Million

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

Chief Municipal Officer, Municipal Committee, Abbottabad during 2014-15 awarded 111 developmental schemes having estimated cost of Rs 44,401,540 to various contractors. The works were not complete within stipulated period of time i.e upto June 2015. Neither the extension in contract completion period was granted nor penalty amounting to Rs 4,440,154 imposed for delay in completion of schemes. Detail is given at annexure-3.

Non imposition of penalty occurred due to financial and managerial control, which resulted in loss to Government.

When pointed out in September 2015, management stated that detailed reply would be furnished after scrutiny of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 27-10-2015, which was not convened till finalization of this report.

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

AP 62 (2014-16)

1.3.1.3 Loss Due to Non Recovery of Government Dues – Rs 1.974 Million

Clause 29 of the Model Terms and Conditions for the contract agreement provides, “the local council shall be entitled to recover all dues from the securities 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”.

Chief Municipal Officer, Municipal Committee, Abbottabad failed to recover Rs 1,973,956 outstanding since long against various contractors. The competent authority did not initiate any action against the defaulters. Detail is given below:

| S. No | Name of Contract | Year | Outstanding Amount (Rs) |
|--------------|-------------------------|-------------|--------------------------------|
| 1 | Adda Fee | 2009-10 | 899,090 |
| 2 | Site Plan | 2008-09 | 561,899 |
| 3 | License Fee | 2008-09 | 193,625 |
| 4 | Parking Fee | 2011-12 | 37,830 |
| 5 | License Fee | 2006-07 | 281,512 |
| Total | | | 1,973,956 |

Non recovery of outstanding dues occurred due to noncompliance of rules, which resulted in loss to Government.

When pointed out in September 2015, management stated that all the defaulters were served with several notices for the payment of due amount and finally this office requested the Revenue Department for early recovery. Reply was not cogent as neither any progress was intimated nor any evidence was produced in support of the reply.

Request for convening of DAC meeting was made on 27-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding dues besides action against the person(s) at fault.

AP 43 (2014-15)

1.3.2 Internal Control Weaknesses

1.3.2.1 Non Recovery of Rent of Shops And Cabins - Rs 2.719 Million

According to Local Government Act 2012 Clause 179 (Collection and Recovery of Taxes, etc) under sub clause (1), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Municipal Officer, Municipal Committee, Abbottabad failed to recover Rs 2,718,896 on account of rent of shops and cabins outstanding upto June 2015. The competent authority failed to initiate any concrete efforts to recover the rent from the concerned tenants. Detail is given at annexure-4.

Non recovery of rent of shops was occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in September 2015, management stated that notices for recovery had been issued to all concerned, further it is added that in some cases MC Abbottabad was waiting for the decision of court. However all amount would be recovered in Financial Year 2015-16. Reply was not cogent as neither any progress was intimated nor any evidence was produced in support of the reply.

Request for convening of DAC meeting was made on 27-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding rent besides action against the person(s) at fault.

AP 42 (2014-15)

1.3.2.2 Loss Due to Non Recovery of Cost of Land– Rs 331.025 Million

According to Section 3 of the Khyber Pakhtunkhwa Public Property Act 1977, “If Government, or any authority or officer authorized by Government in this behalf, is satisfied that any person is an un-authorized occupant, it or he may by order in writing, direct such person to vacate the public property and to remove the structures, if any raised by him on the public property,

within such period as may be specified in the order; provided that such period shall not be less than three days.”

Chief Municipal Officer, Municipal Committee, Abbottabad failed to restore property illegally occupied by the various authorities/other departments since long. Moreover, local office sustained loss of Rs 331,025,000 on account of land compensation of the said property. The competent authority neither approached the Provincial Government for grant of compensation amount nor initiated any action against the illegal occupants. Detail is given at annexure-5.

Illegal occupation of the MC property occurred due to weak internal and administrative control which resulted in loss to the Government.

When pointed out in September 2015, management stated that case had been taken with the Provincial Government for restoration of possession of the said property to MC Abbottabad. After the decision of the competent authority action would be taken against the concerned. Reply was not cogent as neither any progress was intimated nor any evidence was produced in support of the reply.

Request for convening of DAC meeting was made on 27-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of compensation and vacation of property besides action against the person(s) at fault.

AP 51 (2014-15)

1.3.2.3 Non Recovery of Penalty on Account of Late Deposits of Receipts - Rs 2.020 Million

According to Clause 4 of the contract agreement, 1% penalty per day will be liable on contractor/Firm for late deposit of monthly installment.

Chief Municipal Officer, Municipal Committee, Abbottabad during 2014-15 awarded contracts of various public places to different contractors. Scrutiny of Demand & Collection Register revealed that the contractors had not deposited their monthly installments on due dates. However, the local office did not impose 1% penalty on contractors for late deposits due to which Government sustained a loss of Rs 2,019,557 as per abstract below and detail at annexure-6.

| S. No | Name of Contract | Name of contractor | Penalty Amount |
|--------------|-------------------------|---------------------------|-----------------------|
| 1 | Sign Boards | Muhammad Saeed | 1,842,816 |
| 2 | Group Latrine | Awal Khan | 135,263 |

| | | | |
|--------------|-----------|----------|------------------|
| 3 | 2 Latrine | Chan Gul | 41,478 |
| Total | | | 2,019,557 |

Non imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When pointed out in September 2015, management replied that cases are under process for recovery/ waive off in light of Provincial Government Notification. Reply was not tenable as neither a reference was quoted nor its copy was provided.

Request for convening of DAC meeting was made on 27-10-2015, which was not convened till finalization of this report.

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

AP 39 (2014-15)

1.3.2.4 Loss To Government Due to Non Recovery of Dues - Rs 2.100 Million

According to Local Government Act 2012 Clause 179 (Collection and Recovery of Taxes, etc) under sub clause (1), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Municipal Officer, Municipal Committee, Abbottabad auctioned 20 shops and 20 flats on 11/11/2014 at the rate Rs10,000 and Rs5,000 per month respectively. But the local office failed to recover rent from the concerned occupants till the date of audit. This has resulted in loss of Rs 2,100,000 to Government. Detail is as under:

| S. No | Description | Number | Monthly Rent (Rs) | Period | | Months | Total rent amount (Rs) |
|--------------|-------------|--------|-------------------|------------|-----------|--------|------------------------|
| | | | | From | To | | |
| 1 | Shops | 20 | 10,000 | 01.12.2014 | 30.06.015 | 7 | 1,400,000 |
| 2 | Flats | 20 | 5,000 | 01.12.2014 | 30.06.015 | 7 | 700,000 |
| Total | | | | | | | 2,100,000 |

Non recovery of rent of shops/ flats occurred due to weak internal control, which resulted in loss to the Government.

When pointed out in September 2015, management stated that the regulation branch had not completed proper handing/ taking process with the successful bidders and as per Government instructions rent would be charged after completion of codel formalities. Management admitted the irregularity as completion of project and proper handing taking was the responsibility of the local office.

Request for convening of DAC meeting was made on 27-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding rent besides action against the person(s) at fault.

AP 47 (2014-15)

MUNICIPAL COMMITTEE HAVILIAN

1.4 Municipal Committee Havelian

1.4.1 Non Production of Record

1.4.1.1 Non Production of Auditable Record

Section 14 (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Chief Municipal Officer, Municipal committee, Havelian during 2014-15 failed to produce following record for scrutiny.

1. Cash book of PLA along with Pass book duly verified & reconciled by the District Account Office Abbottabad.
2. Service Books/ personal files of staff.
3. Record regarding ongoing developmental schemes of 2013-14 executed in 2014-15.
4. Contractor register and tender register works.
5. Dead Stock Register and detail of unserviceable machinery and equipment.

Non production of record occurred due to weak internal and administrative control due to which audit was unable to certify the accounts and complete audit assignment.

When reported in September 2015, management stated that due to some reasons, the record could not produce in time, the same would be produced to next audit. Reply was not convincing as record was not provided despite repeated requests.

Request for convening of DAC meeting was made on 19-10-2015, which was not convened till finalization of this report.

Audit recommends investigation, fixing responsibility on the person (s) at fault besides production of record for verification.

AP 24 (2014-15)

1.4.2 Irregularity and Non Compliance

1.4.2.1 Non Recovery of Penalty on Late Completion of Schemes – Rs 1.858 Million

According to Para 06 of the work order, the works shall be completed within the stipulated period of time i.e upto 30-06-2015, otherwise 10% penalty shall be imposed on contractors for delay in completion of works.

Chief Municipal Officer, Municipal Committee, Havelian during 2014-15 executed five (05) developmental Schemes with an estimated cost of Rs 18,581,000. However, the contractors failed to complete the schemes within the stipulated period of time. 10% penalty amounting to Rs. 1,858,100 was required to be imposed and recovered from the concerned contractors, which was not done. Detail is given below:

| S.No | Scheme | E/Cost (Rs) | Date of commencement | Due date for Completion | Completion Date | Penalty (Rs) |
|------|--------------------------------------|-------------------|----------------------|-------------------------|-----------------|------------------|
| 1 | Pavement of Str; Sartaj Flour Mills | 1,436,000 | 10.03.2015 | 30.06.2015 | In progress | 143,600 |
| 2 | Pav: of road Ayub Public School | 2,000,000 | 02.04.2015 | -do- | -do- | 200,000 |
| 3 | BTR BatlaAdda to Abbas Bridge | 2,650,000 | 04.05.2015 | -do- | -do- | 265,000 |
| 4 | BTR Chungi No.4 A.S.Hotel | 5,480,000 | 12.03.2015 | -do- | -do- | 548,000 |
| 5 | BTR Main GT Road to committee ground | 7,015,000 | 12.03.2015 | -do- | -do- | 701500 |
| | Total: | 18,581,000 | | | | 1,858,100 |

Non imposition of penalty occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in September 2015, management stated that detailed reply would be furnished after scrutiny of record and deduction would be made accordingly. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 19-10-2015, which was not convened till finalization of this report.

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

AP 35 (2014-15)

1.4.2.2 Non Recovery of Water User Charges - Rs 2.030 Million

According to Local Government Act 2012 Clause 179 (Collection and Recovery of Taxes, etc) under sub clause (1), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Municipal Officer, Municipal Committee, Havelian failed to recover Rs 2,029,610 on account of water charges from 2692 consumers of various water supply schemes outstanding upto June 2015. Detail is given below:

| S No | Particular | Amount (Rs) |
|------|--------------------|------------------|
| 1. | Arrears of 2013-14 | 947,510 |
| 2. | Arrears of 2014-15 | 5,372,400 |
| | Total | 6,319,910 |
| | Amount Recovered | 4,290,300 |
| | Arrears | 2,029,610 |

Non recovery of outstanding water charges occurred due to lack of interest for MC's receipts, which resulted in loss to council.

When pointed out in September 2015, management stated that due to shortage of staff, the arrear of water rates could not be recovered fully. However, efforts were underway to recover the arrears. Reply was not tenable as no progress was reported.

Request for convening of DAC meeting was made on 19-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of water charges besides action against the person(s) at fault.

AP 28 (2014-15)

**1.4.2.3 Loss to Government Due To Non Recovery of Dues From Contractors -
Rs 1.323 Million**

According to clause-29 of the Model Terms and Conditions for the contracts of Cattle Fair, Bus Stand, and other taxes circulated vide No.AO-II/LCB/6-11/2013 dated 20-02-2013, the local council shall be entitled to recover all dues from the security in case of default on the part of contractor due to any reason what so ever. All cost and consequential costs of legal proceedings shall also be recoverable from them.

Chief Municipal Officer, Municipal Committee Havelian failed to recover arrears of Rs 1,323,357 which remained uncollected from contractors on account of contracts as per detail given below:

| S.No | Name of Auction/contract | Period | Amount (Rs) |
|---------------|--------------------------|-----------|------------------|
| 1. | Property Tax 2% | 2013-2014 | 236,000 |
| 2. | General Bus Stand | 2013-2014 | 1,087,357 |
| Total: | | | 1,323,357 |

Non recovery of outstanding dues occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in September 2015, Management stated that both the cases of arrears were under trail in Civil Court, as and when decided, progress would be shown to audit. Reply was not cogent as no documentary evidence in support of reply was produced.

Request for convening of DAC meeting was made on 19-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding dues besides action against the person(s) at fault.

AP 27 (2014-15)

1.4.3 Internal Control Weaknesses

1.4.3.1 Non Recovery of Rent And Advances - Rs 1.175 Million

According to Local Government Act 2012 Clause 179 (Collection and Recovery of Taxes, etc) under sub clause (1), Failure to pay any tax and other money claimable under this Act shall be an offence. (2) All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue. Further, according to Para 28 of GFR Vol.-I, no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Chief Municipal Officer, Municipal Committee Havelian failed to collect property rents from various tenants amounting to Rs 639,461 during 2014-15. Moreover, an amount of Rs 536,000 was paid to various employees as advance. However, neither these advances were adjusted nor recovered till the date of audit. Detail is given at annexure-7.

Non recovery of outstanding dues/ adjustment of advances occurred due to weak internal control, which resulted in loss to Government.

When pointed out in September 2015, Management stated that progress would be shown to audit after consultation of record. Reply was not cogent as neither any progress was intimated nor recovery was made.

Request for convening of DAC meeting was made on 19-10-2015, which was not convened till finalization of this report.

Audit recommends recovery of outstanding dues besides action against the person(s) at fault.

AP 26 & 30 (2014-15)

ANNEXURE

Annexure-1

Statement showing detail of MFDAC Paras

(Rs in million)

| S.No | AP No | Caption | Amount |
|---------------------------------------|-------|---|--------|
| District Council Abbottabad | | | |
| 1 | 04 | Non deposit of premium | 0.636 |
| 2 | 05 | Non assessment of lease property | 0 |
| 3 | 06 | Non recovery on account of license fee | 0.055 |
| 4 | 07 | Non recovery of conveyance allowance | 0.663 |
| 5 | 08 | Non deposit of tender form fee | 0.510 |
| 6 | 09 | Unauthorized expenditure on women welfare centers | 0.633 |
| 7 | 11 | Non adjustment of advances | 0.320 |
| 8 | 13 | Irregular expenditure | 0.065 |
| 9 | 15 | Irregular adjustment of property tax against bid amount | 0.850 |
| 10 | 16 | Non imposition of penalty | 0.484 |
| 11 | 18 | Non deduction of sales tax | 0.098 |
| 12 | 19 | Irregular payment without rate analysis | 0.705 |
| 13 | 20 | Irregular payment to PESCP | 0.410 |
| 14 | 21 | Unauthorized payment for incomplete schemes | 0.300 |
| 15 | 22 | Mis-utilization of Government Guest Houses | 0.268 |
| 16 | 23 | Unauthorized expenditure | 0.478 |
| Municipal Committee Abbottabad | | | |
| 17 | 40 | Non forfeiture of securities | 0.140 |
| 18 | 41 | Unauthorized payment of income tax | 0.964 |
| 19 | 44 | Loss due to non recovery of lease money | 0.084 |
| 20 | 47 | Non recovery of Government dues | 0.210 |
| 21 | 50 | Illegal occupation of MC property | 0 |
| 22 | 53 | Irregular payment of tax | 0.886 |
| 23 | 54 | Mis-use of property | 0 |
| 24 | 55 | Non conducting of survey of shops | 0 |
| 25 | 59 | Overpayment due to allowing excess payment | 0.339 |
| 26 | 60 | Overpayment on account of excess quantity of pips | 0.235 |
| 27 | 61 | Irregular expenditure | 0.802 |
| 28 | 63 | Unauthorized payment | 1.256 |
| 29 | 64 | Non forfeiture of earnest money | 0.330 |
| 30 | 66 | Blockage of Government money | 8.402 |
| 31 | 69 | Unjustified retention of Government money | 0.585 |
| 32 | 70 | Non removal of encroachment | 0 |
| 33 | 72 | Irregular/ unauthorized allocation | 1.208 |
| Municipal Committee Havelian | | | |
| 34 | 25 | Less recovery of Government dues | 0.517 |
| 35 | 29 | Mis-use of fire brigade vehicle | 0.117 |
| 36 | 31 | Non-forfeiture of securities | 0.119 |

| | | | |
|--------------|----|---|---------------|
| 37 | 33 | Irregular payment on account of developmental schemes | 0.361 |
| 38 | 34 | Unauthorized expenditure out of TSP fund | 0.600 |
| 39 | 36 | Blockage of developmental fund | 17.356 |
| 40 | 38 | Less recovery of water charges | 0.027 |
| Total | | | 52.576 |

Annexure-2
(Para No. 1.2.1.1)

Statement showing detail of non-recovery of rent of shops

(Amount in Rupees)

| S.No | Description | Amount outstanding upto 30.06.2013 | Amount payable for the year 2014-15 | Total outstanding upto 30.06.2015 | Amount Recovered | Net outstanding Amount |
|--------------|----------------------|---|--|--|-------------------------|-------------------------------|
| 1 | Hockey Stadium | 219,459 | 704,100 | 923,559 | 547,394 | 376,164 |
| 2 | Cabin Hockey Stadium | 26,000 | 76,320 | 102,320 | 63,029 | 39,291 |
| 3 | Fruit Market | 187,005 | 1,929,492 | 2,116,498 | 1,940,734 | 175,764 |
| 4 | RaesKhana Bazar | 34,880 | 548,420 | 583,300 | 494,588 | 88,712 |
| 5 | Office Katcheri | 73,315 | 118,452 | 191,767 | 93,619 | 98,148 |
| 6 | Adda PHT | 16,304 | 485,804 | 502,108 | 348,332 | 153,176 |
| 7 | SSP Office | 89,207 | 195,984 | 285,191 | 115,085 | 170,106 |
| 8 | Gov't Pleader | 0 | 36,000 | 36,000 | 36,000 | 0 |
| 9 | Cabin F Chowk | 6,928 | 13,104 | 20,023 | 3,928 | 16,104 |
| 10 | ShimllaHil | 819,896 | 819,896 | 1,639,792 | 1,639,792 | 0 |
| 11 | Al-Khayam Hotel | 0 | 200,000 | 200,000 | 160,000 | 40,000 |
| 12 | Rest Houses | 0 | 0 | 0 | 195,500 | 0 |
| Total | | 1,472,994 | 5,127,572 | 6,600,558 | 5,638,001 | 1,157,465 |

Annexure-3
(Para No. 1.3.1.2)

Statement showing detail of non-imposition of penalty

(Amount in Rs)

| S No. | Name of scheme | E/Cost | Date of Commencement | Date of completion | Penalty @ 10% |
|-------|--|-----------|----------------------|--------------------|---------------|
| 1 | PACKAGE NO.1 UNION COUNCIL BANDA PIR KHAN installation of 7 hand pumps | 700,000 | 5/2/2015 | 25-06-2015 | 70,000 |
| 2 | PACKAGE NO.2 UNION COUNCIL BANDA PIR KHAN. Inst. Of 9 H/P | 900,000 | 5/1/2015 | 25-06-2015 | 90,000 |
| 3 | PACKAGE NO.3 UNION COUNCIL BANDA PIR KHAN. Inst. Of 10 HP | 1,000,000 | 5/1/2015 | 25-06-2015 | 100,000 |
| 4 | PACKAGE NO. 6 UNION COUNCIL BALDHERI. Inst. Of 13 HP | 1,300,000 | 5/1/2015 | 25-06-2015 | 130,000 |
| 5 | PACKAGE NO.7 UNION COUNCIL JHANGI inst. Of 6 HP | 600,000 | 5/1/2015 | 25-06-2015 | 60,000 |
| 6 | PACKAGE NO. 8 UNION COUNCIL SALHAD inst. Of 3 HP | 300,000 | 5/1/2015 | 25-06-2015 | 30,000 |
| 7 | PACKAGE NO. 10 UNION COUNCIL CHAMHAD. Inst. Of 3 HP | 300,000 | 5/1/2015 | 25-06-2015 | 30,000 |
| 8 | New Shingle Road Rustam Khan House to GalliAbdal U/C Banda Pir Khan (Change) Const: of Flood Protection Wall Rustan Khan house to GalliAbdal U/C Banda Pir Khan. | 150,000 | 2/2/2015 | 25-06-2015 | 15,000 |
| 9 | PCC Street near h/o of Walyaat Khan, High School and JamiahMasjidTarnawai B.P Khan. (Change) New Shingle road including Flood Protection Wall Tarnawai U/C Banda Pir khan. | 200,000 | 2/2/2015 | 25-06-2015 | 20,000 |
| 10 | PCC Path Incl: F.PWall Road to Safeer Shah House Lodhiabad U/C Banda Pir Khan. | 150,000 | 2/2/2015 | 25-06-2015 | 15,000 |
| 11 | Flood Protection Wall Lodhan Road U/C Banda Pir Khan | 200,000 | 2/2/2015 | 25-06-2015 | 20,000 |
| 12 | Flood Protection Wall Ranjan U/C Banda Pir Khan. | 300,000 | 2/2/2015 | 25-06-2015 | 30,000 |
| 13 | Flood Protection Wall Moh: Munshi Nikka Pani U/C Banda Pir Khan. | 100,000 | 2/2/2015 | 25-06-2015 | 10,000 |
| 14 | Flood Protection Wall Moh: M. AkramSaddarAkhora U/C Banda Pir Khan. | 150,000 | 42125 | 25-06-2015 | 15,000 |
| 15 | PCC Road MangalChham to Sardar Aurangzeb BastiMangal UC Baldheri. | 500,000 | 42037 | 25-06-2015 | 50,000 |
| 16 | PCC Street Moh: Haji Fayaz Near Petrol Pump DakhliTannan UC Balhderi. | 100,000 | 42125 | 25-06-2015 | 10,000 |
| 17 | PCC Street Talaab to new Basti Banda Jalal Khan Pinukheil U/C Jhangi. | 200,000 | 2/2/2015 | 25-06-2015 | 20,000 |
| 18 | Flood Protection Wall incl: PCC road NakkaDakhliDobather U/C Jhangi. | 100,000 | 5/1/2015 | 25-06-2015 | 10,000 |
| 19 | RCC Culvert for path Moh: Aurangzeb S. Faqir | 150,000 | 2/2/2015 | 25-06-2015 | 15,000 |

| | | | | | |
|----|---|-----------|------------|------------|---------|
| | Muhammad Banda Amlok U/C Jhangi. | | | | |
| 20 | PCC Road Faisal Masjid to Pasha House ThandaMaira U/C Salhad. | 700,000 | 5/1/2015 | 25-06-2015 | 70,000 |
| 21 | Flood Protection Wall Moh: M. NazirKhokharMaira U/C Salhad. | 100,000 | 2/2/2015 | 25-06-2015 | 10,000 |
| 22 | Flood Protection Wall (8x10 plum Concrete) Graveyard Upper Salhad U/C Salhad. | 150,000 | 5/1/2015 | 25-06-2015 | 15,000 |
| 23 | New Shingle Road SheroolaPawa U/C Pawa. | 200,000 | 2/2/2015 | 25-06-2015 | 20,000 |
| 24 | PCC Street / Sewerage Line near house of Javid Khalid to NaeemGalli No.1 Kehal. | 517667 | 20-05-2015 | 30-06-2015 | 51,767 |
| 25 | i. Water Supply Scheme Moh: DoyanGarhiNegarChmhad U/C Chmhad.ii. PCC Path Moh: NeegarChamhad U/C Chamhad.iii. PCC Street Moh: DoyanChamhad U/C Chamhad iv. PCC Path Moh: MeraChamhad U/C Chamhad. | 400,000 | 2/2/2015 | 25-06-2015 | 40,000 |
| 26 | Protection of Small Bridge (Flooring and Wings Wall) near GPS ChoorideaNakka(B`astiMalkan) Road U/C Chamhad. | 100,000 | 2/2/2015 | 25-06-2015 | 10,000 |
| 27 | Culverts i/c Flood Protection Wall and PCC BR Road BaghDarra to BuchaGalli Road Chamhad U/C Chmhad. | 200,000 | 2/2/2015 | 25-06-2015 | 20,000 |
| 28 | Flood Protection Wall Path Moh: Kangar and DheriBeeramGalli U/C Chamhad. | 100,000 | 2/2/2015 | 25-06-2015 | 10,000 |
| 29 | Flood Protection Wall GMS Tootni to ThannaKhurd Road | 200,000 | 2/2/2015 | 25-06-2015 | 20,000 |
| 30 | Water Supply Scheme PindKargoo Khan U/C PindKargoo Khan. | 700,000 | 2/2/2015 | 25-06-2015 | 70,000 |
| 31 | i. Water Supply Scheme TarhikkiDheriDakhliJarrial U/C Jarrial.ii. Water Supply Scheme GalliDarraDakhliJarrial U/C Jarrial. | 300,000 | 3/3/2015 | 25-06-2015 | 30,000 |
| 32 | PCC Road Including Pulli Main Road to Village Thathi Ahmed Khan U/C Sherwan. | 200000 | 3/3/2015 | 25-06-2015 | 20,000 |
| 33 | PCC Street Sohlan U/C Havelian Urban | 200,000 | 2/2/2015 | 25-06-2015 | 20,000 |
| 34 | Const: of PCC Road / Improvement Exchange NorangTomichora U/C Nagribala. | 4,489,000 | 23-04-2015 | 30-06-2015 | 448,900 |
| 35 | R/Wall Cantt Graveyard MairaRehmat Khan U/C Kuthwal. | 300,000 | 23-04-2015 | 30-06-2015 | 30,000 |
| 36 | Improvement of road Khan Afsar to Fazal Ur Rehman U/C Kuthwal. | 300,000 | 23-04-2015 | 30-06-2015 | 30,000 |
| 37 | Inst: of Hand Pump N.H.O Abdul Rehman U/C Kuthwal (Change) Const: of Bridal Path Moh: Ahallan near h/o Khan Badher U/C Kuthwal. | 100,000 | 13-04-2015 | 30-06-2015 | 10,000 |
| 38 | Repair of WSS MohallahBessala U/C Kuthwal (Change) New Shingle / Katcha Road Kassi Via Govt: Girls Primary School to H/O Malik Shoukat U/C Kuthwal. | 400,000 | 13-04-2015 | 30-06-2015 | 40,000 |

| | | | | | |
|----|--|-----------|------------|------------|---------|
| 39 | Const: of R/Wall ,PathMohallahHoter Graveyard U/C Kuthwal. | 300,000 | 23-04-2015 | 30-06-2015 | 30,000 |
| 40 | Const: of Shingle Road MohallahNakkahZiarat Village Kuthwal U/C Kuthwal. | 300,000 | 23-04-2015 | 30-06-2015 | 30,000 |
| 41 | Const: of S/Road MohallahKalas H.O Khan AfsarBandiMansoor Road U/C Kuthwal. | 200,000 | 28-04-2015 | 30-06-2015 | 20,000 |
| 42 | Const: of Shingle Road Mohallah Ali Doga Road U/C Kuthwal. | 350,000 | 23-04-2015 | 30-06-2015 | 35,000 |
| 43 | Const: of Shingle Road / R Wall MohallahHoter U/C Kuthwal. | 300,000 | 23-04-2015 | 30-06-2015 | 30,000 |
| 44 | Const: of Link Road DheriKiala Internal Road U/C Bagh. | 1,000,000 | 23-04-2015 | 30-06-2015 | 100,000 |
| 45 | Pavement of main Street Garhee U/C Lora. | 1,000,000 | 23-04-2015 | 30-06-2015 | 100,000 |
| 46 | Cont: of Link road Seri Road U/C Bagnoter. | 500,000 | 28-04-2015 | 30-06-2015 | 50,000 |
| 47 | Const: of High School to Link Road U/C Bagnoter. | 500,000 | 23-04-2015 | 30-06-2015 | 50,000 |
| 48 | Const: of Road Main Road to Tariq Bashir house U/C Bagnoter. | 500,000 | 23-04-2015 | 30-06-2015 | 50,000 |
| 49 | Const: of SamalaNakrora Road U/C Bagnoter. | 500,000 | 13-04-2015 | 30-06-2015 | 50,000 |
| 50 | Const: of BerangaliBrinala Road U/C OPhalkot. | 500,000 | 23-04-2015 | 30-06-2015 | 50,000 |
| 51 | Const: of Shingle Road/ R wall Cham Mandiari to Dana U/C Sarbhana. | 900,000 | 23-04-2015 | 30-06-2015 | 90,000 |
| 52 | Const: of Foothpath Village BatangiGali U/C NagriBala. | 200,000 | 23-04-2015 | 30-06-2015 | 20,000 |
| 53 | Link Road Majuhan to Karnoota Bari Via KotianVill: Mujuhan U/C Nammal. | 800,000 | 3/3/2015 | 25-6-2015 | 80,000 |
| 54 | Link Road Nummal to Shadab Nagar Village Nummal U/C Nammal | 250,000 | 3/3/2015 | 25-06-2015 | 25,000 |
| 55 | Link road Nammal to Haandian village Nummal U/C Nammal. | 200,000 | 3/3/2015 | 25-06-2015 | 20,000 |
| 56 | Link road NakkarDakkan via Batrai road village NakkarDakkan U/C Bakot | 250,000 | 3/3/2015 | 25-06-2015 | 25,000 |
| 57 | Link Road PCC village Moolia Village Moolia U/C Bakot. | 200,000 | 3/3/2015 | 25-06-2015 | 20,000 |
| 58 | Link Road Village Phulgran Village Phulgran U/C Bakot. | 250,000 | 3/3/2015 | 25-06-2015 | 25,000 |
| 59 | Link Road Danna Aliabad Village Aliabad U/C Bakot | 250,000 | 11/2/2015 | 25-06-2015 | 25,000 |
| 60 | DWSS Vill Pall U/C Boi.(change) Purchase of pipes for drinking WSS pall U/C Boi. | 350,000 | 11/2/2015 | 25-06-2015 | 35,000 |
| 61 | Widening of Link Road Bogran to Bandi Hamza Village BandiPahar U/C Boi. | 400,000 | 11/2/2015 | 25-06-2015 | 40,000 |
| 62 | Widening of Link Road Maan to GaliMeeran Village GaliMeeran U/C Boi | 200,000 | 11/2/2015 | 25-06-2015 | 20,000 |
| 63 | Wid: of Link Road DevliBandi to Dhundi Village DevliBandi U/C Kukmang. | 300,000 | 11/2/2015 | 25-06-2015 | 30,000 |

| | | | | | |
|----|---|---------|------------|------------|--------|
| 64 | Widening of Link Road Naryat Via Kuiala to Sanja Village Sanja U/C Kukmang. | 250,000 | 11/2/2015 | 25-06-2015 | 25,000 |
| 65 | Widening of Link Road DogaGandala Village Gandala U/C Kukmang. | 300,000 | 11/2/2015 | 25-06-2015 | 30,000 |
| 66 | Widening of Link Road from Kukmar to Takora Village Kukmar U/C Kukmang. | 300,000 | 11/2/2015 | 25-06-2015 | 30,000 |
| 67 | Wid: of Link Road Dhand&JandarDhaki Village JandarDhaki U/C Kukmang. | 100,000 | 3/3/2015 | 25-06-2015 | 10,000 |
| 68 | Repair of Link Road Village Dabban U/C Dalola | 400,000 | 3/3/2015 | 25-06-2015 | 40,000 |
| 69 | Drinking Water Supply Scheme Village Mujaffa U/C Dalola. | 250,000 | 6/5/2015 | 30-06-2015 | 25,000 |
| 70 | Repair of Link Road Village Garang U/C Dalola. | 150,000 | 6/5/2015 | 30-06-2015 | 15,000 |
| 71 | DWSS Village Naroka U/C Dalola. | 200,000 | 6/5/2015 | 30-06-2015 | 20,000 |
| 72 | DWSS Village Seri / Talaqban U/C Dalola. | 250,000 | 6/5/2015 | 30-06-2015 | 25,000 |
| 73 | PCC Lining of Nallah Next to road Kohu to Aliabad Village Kohu U/C Berote. | 100000 | 42066 | 25-06-2015 | 10000 |
| 74 | Const: of Link Road Village KotlaBassali U/C Pattan. | 400,000 | 3/3/2015 | 25-06-2015 | 40,000 |
| 75 | Const: of Link Road Sialkot Village U/C Pattan. | 400,000 | 3/3/2015 | 25-06-2015 | 40,000 |
| 76 | Const: of Link Road Mohallahjat Village PatanKallan U/C Pattan. | 450,000 | 3/3/2015 | 25-06-2015 | 45,000 |
| 77 | Pcc street near h/o Waris Khan | 800,000 | 9/3/2015 | 25-06-2015 | 80,000 |
| 78 | Pcc street Jahangir Khan Banda Dilzak | 400,000 | 9/3/2015 | 25-06-2015 | 40,000 |
| 79 | Pcc street near h/o Arif to QabeerAbbasiKholaChoonakari | 500,000 | 11/2/2015 | 25-06-2015 | 50,000 |
| 80 | Pcc street near h/o Sadiq to Waheed FG Girls College NarriyanCantt | 500,000 | 9/3/2015 | 25-06-2015 | 50,000 |
| 81 | PccNaala near h/o Master Abdul RazaqNarriyanCantt | 200,000 | 9/3/2015 | 25-06-2015 | 20,000 |
| 82 | Pcc street near h/o Suleman to Malik Abdul Qayyum (300 x 10) Narriyan | 300,000 | 9/3/2015 | 25-06-2015 | 30,000 |
| 83 | Pcc Main Street from h/o IshaqHussain to Masjid Rehmat Abad Cantt | 500,000 | 9/3/2015 | 25-06-2015 | 50,000 |
| 84 | Water supply scheme near h/o Haji Fazal Ur RehmanChoonakari | 100,000 | 17-04-2015 | 30-06-2015 | 10,000 |
| 85 | Pcc street / sewerage line near h/o Aslam to YasirKholeyChoonakari(Change) | 300,000 | 11/2/2015 | 25-06-2015 | 30,000 |
| 86 | Pcc street near h/o RizwanNarriyan | 500,000 | 9/3/2015 | 25-06-2015 | 50,000 |

| | | | | | |
|--------------|---|-------------------|------------|------------|------------------|
| 87 | Pcc street / Sewerage line near h/o Haji Mir HussainRetdPrincipal (200 ft) Lower MalikpuraMaira | 200,000 | 9/3/2015 | 25-06-2015 | 20,000 |
| 88 | Sewerage Line Zakar Mir Mughal from h/o Bashir Ahmed to h/o BasharatAwanMalikpura | 100,000 | 17-03-2015 | 30-06-2015 | 10,000 |
| 89 | Pcc street near Old Board Office from Haji Zain Khan to Sardar M Sadiq Ward-15 Kehal | 400,000 | 17-04-2011 | 30-06-2015 | 40,000 |
| 90 | Pcc street (street no. 2) from h/o Javed to QayyumMohMakkiKehal | 500,000 | 17-04-2015 | 30-06-2015 | 50,000 |
| 91 | Pcc street near h/o Prof RiazJadoon to Haji GhulamRasoolMohallah Muhammad Zai | 200,000 | 17-04-2015 | 30-06-2015 | 20,000 |
| 92 | Pcc street near h/o old stadium Road to Naseem khan (Change) Sewerage line / PCC street near h/o Old Stadium road to Naseem Khan. | 300,000 | 11/2/2015 | 25-06-2015 | 30,000 |
| 93 | Pcc street from Tube well to h/o Shamraiz Mir to M FardousMohMusazaiNawanshehr | 300,000 | 17-04-2015 | 30-06-2015 | 30,000 |
| 94 | Pcc road / sewerage line (Dr Asif street) Jogen | 1,000,000 | 17-04-2015 | 30-06-2015 | 100,000 |
| 95 | 1xHand pump near h/o JavedMairaMuzaffar | 100,000 | 9/3/2015 | 25-06-2015 | 10,000 |
| 96 | 1xHand pump near h/o M Sadiq Lower Islamkot | 100,000 | 9/3/2015 | 25-06-2015 | 10,000 |
| 97 | R/Wall Main Road Lower Islamkot | 1,000,000 | 27-03-2015 | 30-06-2015 | 100,000 |
| 98 | R/Wall QabaristanMoh Mira Tal | 500,000 | 11/2/2015 | 25-06-2015 | 50,000 |
| 99 | R/Wall / Pcc Road from APS to MohallahCharri C/O Safdar Khan Taj Muhammad Abbasi | 600,000 | 9/3/2015 | 25-06-2015 | 60,000 |
| 100 | Pccst near Utility stores to h/o KashifPhulghlab Road | 500,000 | 11/2/2015 | 25-06-2015 | 50,000 |
| 101 | Pcc street near h/o Safdar Khan to Taj Khan MohMusazai | 200,000 | 17-04-2015 | 30-06-2015 | 20,000 |
| 102 | Pcc street near h/o WaheedMirpur | 100,000 | 11/2/2015 | 25-06-2015 | 10,000 |
| 103 | Pcc street / sewerage line MairaMuzaffar | 500,000 | 9/3/2015 | 25-06-2015 | 50,000 |
| 104 | Sewerage line + Naali with Main Road (500 ft) Lower Islamkot u/c Mirpur | 300,000 | 11/2/2015 | 25-06-2015 | 30,000 |
| 105 | Pcc street near h/o Haroon Khan Rawalakot | 500,000 | 11/2/2015 | 25-06-2015 | 50,000 |
| 106 | Pcc street and R/Wall from h/o Tariq Khan Jadoon to Mushtaq h/o Ward No. 11 KunjJadeed | 400,000 | 11/2/2015 | 25-06-2015 | 40,000 |
| 107 | Pcc street near h/o Ishrat to Irfan Ward no 11 KunjJadeed | 200,000 | 11/2/2015 | 25-06-2015 | 20,000 |
| 108 | R/Wall near h/o Khalid Aram Bagh | 200,000 | 9/3/2015 | 25-06-2015 | 20,000 |
| 109 | R/Wall Qabaristan near h/o Sher Afzal Aram Bagh | 300,000 | 9/3/2015 | 25-06-2015 | 30,000 |
| 110 | Construction of Latrine near General Bus Stand City Urban. | 300000 | 20-05-2015 | 30-06-2015 | 30,000 |
| 111 | Sewerage Line / PCC Street near hou of Asif to Rashid Kehal. | 394871 | 20-05-2015 | 30-06-2015 | 39,487 |
| Total | | 44,401,538 | | | 4,440,154 |

**Annexure-4
(Para No. 1.3.2.1)**

Statement showing detail of outstanding rent of shops and cabins

(Amount in Rupees)

| S. No | Location | Name of Lessee | Outstanding amount as on 30-06-2015 |
|--------------|-----------------------|-----------------------|--|
| 1 | Jinnah Road | KhurshedBugum | 3,900 |
| 2 | Jinnah Road | AsimWaheed | 65,450 |
| 3 | Jinnah Road | Abdul Wahid | 42,480 |
| 4 | Jinnah Road | M. Aziz | 5,320 |
| 5 | Jinnah Road | M. Ishaq | 42,490 |
| 6 | Jinnah Road | M. A. S. Mehmood | 7,070 |
| 7 | Jinnah Road | M. Ilyas | 17,675 |
| 8 | Jinnah Road | SA Hussain shah | 3,280 |
| 9 | Jinnah Road | Tahir Qayoum | 65,400 |
| 10 | Jinnah Road | M. Ishaq, Abdussatar | 47,280 |
| 11 | Jinnah Road | Tariq Mehmood | 8,570 |
| 12 | Jinnah Road | Zulfiqar | 6,000 |
| 13 | Jinnah Road | M. Shafiq | 38,840 |
| 14 | Jinnah Road | M. Ashraf | 11,640 |
| 15 | Jinnah Road | M. Iqbal | 30,636 |
| 16 | Jinnah Road | M. Arshad | 38,640 |
| 17 | Jinnah Road | M. Sabir | 24,300 |
| 18 | Jinnah Road | Wajid Khan | 9,000 |
| 19 | Jinnah Road | MehboobIlahi | 16,240 |
| 20 | Jinnah Road | QaiserShahzad | 41,500 |
| 21 | Jinnah Road | Shabran | 9,680 |
| 22 | Jinnah Road | Adam Khan | 49,320 |
| 23 | TanchiChowk Gas Mandi | Abdul Jamil | 2,140 |
| 24 | TanchiChowk Gas Mandi | M. Yousaf | 19,080 |
| 25 | TanchiChowk Gas Mandi | M. Tariq | 11,190 |
| 26 | TanchiChowk Gas Mandi | M. Rustam | 21,340 |
| 27 | Moh/ Kassi | Shamim Akhtar | 19,040 |
| 28 | Moh/ Kassi | MalakJandad | 18,160 |
| 29 | Moh/ Kassi | M. Afsar Khan | 11,052 |
| 30 | Moh/ Kassi | Sarwar Khan | 37,500 |
| 31 | Moh/ Kassi | M. Aslam | 7,800 |
| 32 | Jinnah Road | M. Rukhsana | 133,060 |
| 33 | Jinnah Road | Baidar Khan | 9,495 |
| 34 | Jinnah Road | M. Rustam | 51,960 |
| 35 | Jinnah Road | Zahid Mir | 213,960 |
| 36 | Jinnah Road | Haroon | 147,260 |

| | | | |
|----|---------------|-------------------|---------|
| 37 | Jinnah Road | Haider Abbas | 21,750 |
| 38 | Jinnah Road | M. Haroon | 39,820 |
| 39 | Jinnah Road | M. asif | 19,140 |
| 40 | Jinnah Road | M. Younas | 4,680 |
| 41 | Jinnah Road | Babar Hussain | 31,750 |
| 42 | Jinnah Road | Said Ahmad | 147,620 |
| 43 | Jinnah Road | Wasimyousaf | 21,360 |
| 44 | Jinnah Road | Arshad Muhammad | 4,820 |
| 45 | Jinnah Road | Malik Iltaf | 13,320 |
| 46 | Jinnah Road | Parvez Khan | 1,780 |
| 47 | Jinnah Road | M. Nazir | 5,340 |
| 48 | Jinnah Road | Riaz Khan | 10,000 |
| 49 | Jinnah Road | Tariq Mehmood | 9,880 |
| 50 | Jinnah Road | Sarfraz Ahmad | 21,940 |
| 51 | Link Road | SajjadJaved Ahmad | 16,200 |
| 52 | Link Road | Wahid Ur Rehman | 5,010 |
| 53 | Link Road | Yasir Ali | 1,290 |
| 54 | Link Road | Taj Muhammad | 5,520 |
| 55 | Link Road | KashifAslam | 15,120 |
| 56 | PMA Link road | M. Sadiq | 6,030 |
| 57 | PMA Link road | Sameeullah | 19,700 |
| 58 | PMA Link road | M. Naeem | 5,900 |
| 59 | PMA Link road | M. Ashraf | 38,060 |
| 60 | PMA Link road | Shahid Iqbal | 3,228 |
| 61 | Kunj Road | M. ishaq | 410 |
| 62 | Kunj Road | Khalil Ur Rehman | 6,405 |
| 63 | Kunj Road | M. younas | 20,460 |
| 64 | Kunj Road | AbdurRehman | 20,880 |
| 65 | Kunj Road | M. Hussain Shah | 11,220 |
| 66 | Kunj Road | Abdul Wahid | 25,060 |
| 67 | Kunj Road | M. Gulzar | 5,720 |
| 68 | Kunj Road | Bostan Khan | 12,972 |
| 69 | Kunj Road | Naemullah Khan | 14,280 |
| 70 | Kunj Road | M. Farid | 40,546 |
| 71 | Kunj Road | M. Saeedullah | 49,522 |
| 72 | Kunj Road | Noor Muhammad | 40,022 |
| 73 | Kunj Road | Asia Bibi | 12,972 |
| 74 | Kunj Road | Abdur Rashid | 12,972 |
| 75 | Kunj Road | Saleem Khan | 44,596 |
| 76 | Kunj Road | M. Saleem | 12,972 |
| 77 | Kunj Road | M. Parvez | 12,972 |
| 78 | Kunj Road | Bostan Khan | 12,972 |

| | | | |
|-----|---------------------------|-----------------|--------|
| 79 | Kunj Road | BaidarBakht | 12,972 |
| 80 | Quarter near disst office | M. Rafiq | 13,370 |
| 81 | Jalal baba road | Mukhtiar Ahmad | 5,460 |
| 82 | Plot Empire cinema | Faqir Khan | 9,510 |
| 83 | Kutchery road | AlifDeen | 3,320 |
| 84 | Kutchery road | M. Rustam | 10,300 |
| 85 | Kutchery road | Mir Afzal | 33,146 |
| 86 | Kutchery road | Tariq Mehmood | 7,820 |
| 87 | Kutchery road | Khalid rehman | 4,300 |
| 88 | Kutchery road | M .Sadiq | 2,200 |
| 89 | Kutchery road | M. Sarwar | 4,730 |
| 90 | Kutchery road | Nasir Parvez | 4,400 |
| 91 | Kutchery road | M. Adil | 246 |
| 92 | Kutchery road | Sain Muhammad | 20,820 |
| 93 | Kutchery road | M. Sadiq | 3,000 |
| 94 | Kutchery road | Yasir Iqbal | 1,960 |
| 95 | Kutchery road | Mubarak Shah | 2,500 |
| 96 | Kutchery road | mushtaq Ali | 6,720 |
| 97 | Kutchery road | M. Amjad | 2,360 |
| 98 | Kutchery road | S. ImdadHussain | 1,800 |
| 99 | Kutchery road | Sultan Akbar | 2,500 |
| 100 | Kutchery road | Mir Zaman | 900 |
| 101 | Kutchery road | Asif Khan | 6,920 |
| 102 | Kutchery road | Saqib Sultan | 3,640 |
| 103 | Landa near MC office | Shamreez | 3,180 |
| 104 | Landa near MC office | Gul Nawaz | - |
| 105 | Landa near MC office | M. Anwar | 3,540 |
| 106 | Landa near MC office | Zaheer Ahmad | 14,080 |
| 107 | Landa near MC office | M. Rafiq | 4,770 |
| 108 | Landa near MC office | M. younas | 4,080 |
| 109 | Landa near MC office | Mishal Khan | 3,480 |
| 110 | Landa near MC office | Khan Bas | 12,510 |
| 111 | Landa near MC office | Javed | 10,230 |
| 112 | Landa near MC office | M. younas | 9,440 |
| 113 | Landa near MC office | Mujeeburrehman | 3,690 |
| 114 | Landa near MC office | M. Nazir | 24,092 |
| 115 | Landa near MC office | Liaqat | 16,580 |
| 116 | Landa near MC office | Abdr Rashid | 14,932 |
| 117 | Landa near MC office | M. Firdos | 12,360 |
| 118 | Landa near MC office | Riafat Khan | 12,360 |
| 119 | Landa near MC office | M. Bashir | 63,648 |
| 120 | Landa near MC office | Abdul Wahid | 4,980 |

| | | | |
|--------------|----------------------|---------------|------------------|
| 121 | Landa near MC office | Firdos Khan | 12,360 |
| 122 | Landa near MC office | Asif Khan | 16,130 |
| 123 | Landa near MC office | M. Bashir | 12,410 |
| 124 | Landa near MC office | Imtiaz Khan | 20,126 |
| 125 | Landa near MC office | NazarGul | 4,120 |
| 126 | Landa near MC office | Imtiaz Khan | 32,215 |
| 127 | Landa near MC office | Toqeer Ahmad | 9,270 |
| 128 | Landa near MC office | Mazhar Iqbal | 49,040 |
| 129 | Landa near MC office | Barkat Khan | 8,540 |
| 130 | Landa near MC office | m. Hamayoun | 51,720 |
| 131 | Landa near MC office | Mushtaq Ahmad | 4,160 |
| 132 | Landa near MC office | Shaukat | 2,000 |
| Total | | | 2,718,896 |

Annexure-5
(Para No. 1.3.2.2)

Statement showing detail of MC Abbottabad property illegally occupied

| S. No. | Title of Property | Occupation Since | Occupied by whom | Area illegally occupied | Remarks | Amount (Rs) |
|---------------|---------------------------------|-------------------------|-----------------------------|--------------------------------|--|--------------------|
| 1. | GTS Adda | 2005 | Judiciary | 96464 sft | Provincial Government was requested to restore the possession of the TMA Abbottabad as the effected Court Rooms have been reconstructed. | |
| 2. | Din-Abad owned by MC Abbottabad | 1952 | Health Department | 126 Kanals | Case for compensation is pending with the Provincial Government since 1986. Compensation amount Rs 146,700,000 at present market rate. | 146,700,000 |
| 3. | Din-Abad owned by MC Abbottabad | 1952 | C&W Department | 9 Kanals-19 Marla | Case for compensation is pending with the Provincial Government since 1986. Compensation amount Rs 14,925,000 at present market rate. | 14,925,000 |
| 4. | Town Hall Building / office | 2006 | Hazara University | | Notices have been issued for the payment of rent Rs 1,400,000. | 1,400,000 |
| 5. | Jinnah Garden | 1966 | District Council Abbottabad | 33 Kanals-22 Marlas | Case for compensation is pending with the Provincial Government since 1986. Compensation amount Rs168,000,000 at present market rate. | 168,000,000 |
| Total | | | | | | 331,025,000 |

Annexure-6
(Para No. 1.3.2.3)

Statement showing detail of 1% penalty on late deposit of installments

a. Signe Board

(Amount in Rupees)

| For the Month | Due date | Deposit date | Late period (days) | Installment Amount | 1% penalty per day | Total penalty Amount |
|---------------|----------|--------------|--------------------|--------------------|--------------------|----------------------|
| Jul-14 | 31-07-14 | 26-09-14 | 56 | 366,365 | 3,664 | 205,164 |
| Aug-14 | 31-08-14 | 13-10-14 | 43 | 366,365 | 3,664 | 157,537 |
| Sep-14 | 30-09-14 | 20-10-14 | 20 | 366,365 | 3,664 | 73,273 |
| Oct-14 | 31-10-14 | 28-11-14 | 28 | 366,365 | 3,664 | 102,582 |
| Nov-14 | 30-11-14 | 13-01-15 | 44 | 366,365 | 3,664 | 161,201 |
| Dec-14 | 31-12-14 | 09-03-15 | 68 | 366,365 | 3,664 | 249,128 |
| Jan-15 | 31-01-15 | 01-04-15 | 59 | 366,365 | 3,664 | 216,155 |
| Feb-15 | 28-02-15 | 19-05-15 | 80 | 366,365 | 3,664 | 293,092 |
| Mar-15 | 31-03-15 | 20-05-15 | 50 | 366,365 | 3,664 | 183,183 |
| Apr-15 | 30-04-15 | 25-06-15 | 55 | 366,365 | 3,664 | 201,501 |
| Total | | | | | | 1,842,816 |

b. Group Latrine

| For the Month | Due date | Deposit date | Late period (days) | Installment Amount | 1% penalty per day | Total penalty amount |
|---------------|----------|--------------|--------------------|--------------------|--------------------|----------------------|
| Aug-14 | 31-08-14 | 03-09-14 | 3 | 180,350 | 1,804 | 5,411 |
| Oct-14 | 31-10-14 | 13-11-14 | 13 | 180,350 | 1,804 | 23,446 |
| Nov-14 | 30-11-14 | 05-12-14 | 5 | 180,350 | 1,804 | 9,018 |
| Dec-14 | 31-12-14 | 05-01-15 | 5 | 180,350 | 1,804 | 9,018 |
| Jan-15 | 31-01-15 | 06-02-15 | 6 | 180,350 | 1,804 | 10,821 |
| Feb-15 | 28-02-15 | 06-03-15 | 6 | 180,350 | 1,804 | 10,821 |
| Mar-15 | 31-03-15 | 03-04-15 | 3 | 180,350 | 1,804 | 5,411 |
| Apr-15 | 30-04-15 | 18-05-15 | 18 | 180,350 | 1,804 | 32,463 |
| May-15 | 31-05-15 | 16-06-15 | 16 | 180,350 | 1,804 | 28,856 |
| Total | | | | | | 135,265 |

c. Latrine

| For the Month | Due date | Deposit date | Late period(days) | Installment Amount | 1% penalty per day | Total penalty amount |
|----------------------|-----------------|---------------------|--------------------------|---------------------------|---------------------------|-----------------------------|
| 14-Aug | 31-08-14 | 03-09-14 | 3 | 55,304 | 553 | 1,659 |
| 14-Oct | 31-10-14 | 13-11-14 | 13 | 55,304 | 553 | 7,190 |
| 14-Nov | 30-11-14 | 05-12-14 | 5 | 55,304 | 553 | 2,765 |
| 14-Dec | 31-12-14 | 05-01-15 | 5 | 55,304 | 553 | 2,765 |
| 15-Jan | 31-01-15 | 06-02-15 | 6 | 55,304 | 553 | 3,318 |
| 15-Feb | 28-02-15 | 06-03-15 | 6 | 55,304 | 553 | 3,318 |
| 15-Mar | 31-03-15 | 03-04-15 | 3 | 55,304 | 553 | 1,659 |
| 15-Apr | 30-04-15 | 18-05-15 | 18 | 55,304 | 553 | 9,955 |
| 15-May | 31-05-15 | 16-06-15 | 16 | 55,304 | 553 | 8,849 |
| Total | | | | | | 41,478 |

Statement showing detail of Property Rent and Advances

A. Property Rent

(Amount in Rupees)

| S. No | Location | Total Recoverable | Recovered in 2014-15 | Outstanding on 30-6-2015 |
|-------|--------------------------------|-------------------|----------------------|--------------------------|
| 1. | Meat Market | 15,000 | 13,750 | 1,250 |
| 2. | Meat Market | 84,300 | 45,000 | 39,300 |
| 3. | Meat Market | 117,234 | 15,000 | 102,234 |
| 4. | Meat Market | 113,640 | 12,000 | 101,640 |
| 5. | Meat Market | 13,055 | 8,315 | 4,740 |
| 6. | Meat Market | 9,480 | 5,530 | 3,950 |
| 7. | Shops at Near Committee Office | 19,980 | 18,315 | 1,665 |
| 8. | Shops at Near Committee Office | 25,105 | 21,215 | 3,890 |
| 9. | Shops at Near Committee Office | 22,800 | 20,900 | 1,900 |
| 10. | Shops at Haripur | 24,390 | 22,625 | 1,765 |
| 11. | Shops at Haripur | 12,960 | 11,880 | 1,080 |
| 12. | Tubewell No. 1 | 34,860 | 32,145 | 2,715 |
| 13. | Godam Gen Bus Stand | 24,000 | 18,000 | 6,000 |
| 14. | Godam Gen Bus Stand | 24,000 | 22,000 | 2,000 |
| 15. | Shops Imran Khan road | 31,320 | 15,660 | 15,660 |
| 16. | Shops Imran Khan road | 18,705 | - | 18,705 |
| 17. | Shops Imran Khan road | 6,875 | 5,875 | 1,000 |
| 18. | Shops Imran Khan road | 6,420 | 3,210 | 3,210 |

| | | | | |
|-----|----------------------------|--------|--------|--------|
| 19. | Shops Imran Khan road | 9,240 | 4,150 | 5,090 |
| 20. | Shops Imran Khan road | 31,320 | 28,710 | 2,610 |
| 21. | Cabin Imran khan road | 48,072 | 20,000 | 28,072 |
| 22. | Cabin Imran khan road | 7,920 | 5,280 | 2,640 |
| 23. | Cabin near MC Office | 14,100 | 12,925 | 1,175 |
| 24. | Cabin near MC Office | 14,100 | 12,925 | 1,175 |
| 25. | Cabin near MC Office | 14,100 | 9,400 | 4,700 |
| 26. | Cabin near MC Office | 14,100 | 10,575 | 3,525 |
| 27. | Cabin near MC Office | 16,720 | 15,510 | 1,210 |
| 28. | Cabin near MC Office | 18,900 | 15,820 | 3,080 |
| 29. | Cabin Landa Bazaar | 11,100 | 4,000 | 7,100 |
| 30. | Cabin Landa Bazaar | 7,700 | 3,820 | 3,880 |
| 31. | Cabin Landa Bazaar | 17,240 | 5,000 | 12,240 |
| 32. | Cabin Landa Bazaar | 19,920 | 3,000 | 16,920 |
| 33. | Cabin G. Bus stand Chongi | 62,520 | - | 62,520 |
| 34. | Cabin G. Bus stand Chongi | 18,440 | 13,120 | 5,320 |
| 35. | Cabin G. Bus stand Chongi | 5,820 | - | 5,820 |
| 36. | Cabin G. Bus stand Chongi | 5,820 | 3,880 | 1,940 |
| 37. | Cabin near Animal Hospital | 21,760 | - | 21,760 |
| 38. | Cabin near Animal Hospital | 21,760 | - | 21,760 |
| 39. | Cabin near Animal Hospital | 21,760 | 3,000 | 18,760 |
| 40. | Cabin near Animal Hospital | 16,360 | 3,000 | 13,360 |
| 41. | Cabin near Animal Hospital | 13,660 | - | 13,660 |

| | | | | |
|--------------|----------------------------|------------------|----------------|----------------|
| 42. | Cabin near Animal Hospital | 10,560 | - | 10,560 |
| 43. | Cabin near Animal Hospital | 12,160 | 4,500 | 7,660 |
| 44. | Cabin near Animal Hospital | 21,760 | - | 21,760 |
| 45. | Cabin near Animal Hospital | 11,960 | 7,560 | 4,400 |
| 46. | Cabin near Animal Hospital | 11,960 | 7,560 | 4,400 |
| 47. | Cabin near Animal Hospital | 19,660 | - | 19,660 |
| Total | | 1,124,616 | 485,155 | 639,461 |

B. Advances

(Amount in Rupees)

| S. No | Name of Employee | Amount |
|--------------|------------------|----------------|
| 1 | S.Liaqat Shah | 15,000 |
| 2 | Khan vaiz | 20,000 |
| 3 | Rashid Mehmood | 10,000 |
| | M.Rafiq | 8,000 |
| 4 | Jehanzeb | 20,000 |
| 5 | Shah Faisal | 50,000 |
| 6 | Naseem Khan | 40,000 |
| 7 | Fakher Alam | 10,000 |
| 8 | Shakil | 5,000 |
| 9 | Ghulam Shabbir | 30,000 |
| 10 | Khan vaiz | 10,000 |
| 11 | Javed Iqbal | 6,000 |
| 12 | Rashid Mehmood | 12,000 |
| 13 | Ghulam Shabbir | 65,000 |
| 14 | Jehanzeb | 30,000 |
| 15 | Jehanzeb | 25,000 |
| 16 | Javed Iqbal | 15,000 |
| 17 | Javed Iqbal | 15,000 |
| 18 | Abdul Kaleem | 15,000 |
| 19 | Shah Faisal | 100,000 |
| 20 | Rashid Mehmood | 35,000 |
| Total | | 536,000 |