



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS,
DEVELOPMENT AUTHORITIES &
WATER AND SANITATION SERVICES
COMPANY
DISTRICT ABBOTTABAD**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD LGE &RDD	Assistant Director Local Government Elections &Rural Development Department
ADA	Abbottabad Development Authority
ADP	Annual Development Plan
AG	Accountant General
AIR	Audit and Inspection Report
APPM	Accounting Policies and Procedures Manual
BHUs	Basic Health Units
BOA	Board of Authority
BOQ	Bill of Quantity
C&W	Communication & Works
CA	Conveyance allowance
CD	Civil Dispensary
CEO	Chief Executive Officer
CPEC	China Pakistan Economic Corridor
CPWA	Central Public Works Account
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DCA	District Comptroller of Accounts
DDEO	Deputy District Education Officer
DDO	Drawing & Disbursing Officer
DEO	District education Officer
DG	Director General
DHO	District Health Officer
DO	District Officer
DPR	Disable Person Rehabilitation
GDA	Galiyat Development Authority
HRA	House Rent Allowance

INTOSAI	International Organization of Supreme Audit Institutions
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
LGA	Local Government Act
MC	Municipal Committee
MFDAC	Memorandum for Departmental Accounts Committee
NHA	National Highway Authority
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
RDA	Regional Directorate of Audit
RHC	Rural Health Centers
SAMA	Services and Asset Management Agreement
SDEO	Sub-divisional education Officer
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
VCs/NCs	Village Councils and Neighborhood Councils
WSSC	Water and Sanitation Services Company

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 (amended in 2019) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of the District Governments, Tehsil Municipal Administrations, Assistant Director Local Government Elections and Rural Development, Village Councils and Neighborhood Councils, Abbottabad & Galiyat Development authorities and Water & Sanitation Services Company in district Abbottabad for the financial year 2019-20. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2020-21 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum 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.

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most of the cases the departments did not submit written replies till finalization of this report. DAC meeting were also not convened despite reminders.

The Audit Report is submitted to the Governor, 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, (amended in 2019) for laying before the appropriate legislative forum.

Islamabad

Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Abbottabad, on behalf of the DG Audit District Governments, Khyber Pakhtunkhwa carried out the audit of Local Governments of eight districts namely Abbottabad, Haripur, Mansehra, Battagram, Kohistan Upper, Kohistan Lower, Kolai Palas Kohistan and Torghar.

The office is mandated to conduct regularity audit (financial attest audit and compliance with authority audit), performance audit and special studies.

Local Governments of District Abbottabad consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which Annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier- the District Government comprises one Principal Accounting Officer (PAO) i.e. Deputy Commissioner for the District Government, who is officer in charge of 10 devolved departments including AD Local Government Election & Rural Development Department. The second Tier- Town/Tehsil Municipal Administrations have one PAO i.e. Town/Tehsil Municipal Officer for each administration. There are four Tehsils Administrations in district Abbottabad. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer for these councils. There are 210 VCs/NCs in district Abbottabad. District Abbottabad has also two development authorities i.e. Abbottabad Development Authority and Galiyat Development Authority for which secretary LGE & RDD is the PAO.

In addition to that, an autonomous body “Water and Sanitation Services Company” also operates in District Abbottabad, headed by a CEO.

a. Scope of audit

This office is mandated to conduct audit of 226 formations working under 09 PAOs. Total expenditure and receipts of these formations were Rs. 9,648.322 million and Rs. 1,164.462 million respectively for the financial year 2019-20.

Audit coverage relating to expenditure for the current audit year comprises 22 formations of 09 PAOs having a total expenditure of Rs.3,376.913 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 35% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 22 formations of 07 PAOs (4 TMAs, 2 Development Authorities & 1 WSSC) having a total receipt of Rs.291.851 million for the financial year 2019-20. In terms of percentage, the audit coverage for receipts is 25% of auditable receipts.

In addition to this compliance audit report, Directorate of District Audit conducted Financial Attest audits, and Performance Audits and Special Studies for which reports are being published separately.

b. Recoveries at the instance of audit

As a result of audit, recovery of Rs. 388.383 million was pointed out in this report. No recovery against these figures was reported.

c. Audit Methodology

Audit was conducted according to INTOSI guidelines for Compliance audit and Financial Audit Manual of AGP.

Audit procedures employed to obtain evidences were inspections, analytical procedures, observations and computation.

d. Audit Impact

As result of Audit no substantial impact was noticed as the management did not convene DAC meetings. The departments failed to implement corrective measures in shape of financial management and to establish effective internal control system. Therefore irregularities noticed during the current audit were of identical nature as pointed out during the preceding years.

e. Comments on Internal Control.

Internal control is designed to address risk and to provide reasonable assurance that in pursuit of entity's mission, its objectives are being achieved.

Comments on five components of internal control are given below:

The organizational structure followed in the local Government Offices was according to the LGA 2013 (amended in 2019)

No activity i.e. risks identification, risk evaluation and appropriate responses were carried out in the local government.

Accounts were not reconciled with the DAO by TMAs. No review was carried out of the performances.

Internal and external communications followed Government instructions. However, TMAs did not follow the accounting procedure given in the APPM.

No system of monitoring was found to track the progress of District Government towards its objectives. No internal Auditor was appointed. Annual Review of internal control was also not carried out.

f. Key Audit Findings of the Report

- i. Non reconciliation of expenditure on account of share of Local Councils –Rs. 385.119 million.¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors million – Rs. 95.912 million.²
- iii. Unverified payment – Rs.103.953 million.³
- iv. Non production of record–Rs. 75.68 was noticed in one case.⁴
- v. HR/Employees related issues amounting–Rs.51.071 was noticed in two cases.⁵
- vi. Values for money related issues were noticed in 13 cases amounting to-Rs. 1,003.353 million.⁶
- vii. Others, including cases of accidents, negligence etc issues were noticed in 8 cases amounting to–Rs.1,779.111 million.⁷

¹Para 1.2.1

²Para 1.2.2

³Para 1.2.3

⁴Para 2.5.1.1

⁵Para 2.5.2.1 to 2.5.2.2

⁶ Para 3.5.1.1 to 3.5.1.7, 4.5.1.1, 5.5.1.1 to 5.5.1.4 & 6.5.1.1

⁷ Para 2.5.2.1 to 2.5.2.2, 3.5.3.1 to 3.5.3.2, 4.5.2.1 to 4.5.2.2 & 5.5.2.1 to 5.5.2.2

Minor irregularities/ internal control weaknesses pointed out during the audit are being pursued separately with the authorities concerned, as detailed in Annex-1.

g. Recommendations

- i. TMAs accounts need to be consolidated at DAO.
- ii. Action may be taken against those responsible for not producing record before audit.
- iii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- v. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

After promulgation of Local Government Act, 2013(amended in 2019), Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. On the expiration of tenure of the district councils, tehsil councils and village and neighborhood councils in the province, Local Government, Election and Rural Development department in its notification dated 4th September, 2019 authorized the DCs, TMOs and Assistant Directors Local Government and Rural Development Department to perform functions of respective Nazameen under local Government Act 2013, (amended in 2019) till formation of new elected local Government.

In the light of LGE&RDD's notification dated 4th September, 2019 District Abbottabad is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, Town Municipal Administration is headed by Town Municipal Officer who is the Principal Accounting Officer for the Town Municipal Administration whereas Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District Abbottabad, Funds amounting Rs.12,698.520 million were allocated to 226 formations working under 09 PAOs. Out of which, expenditure of Rs.9,648.322 million was incurred which resulted in saving of Rs.2,034.724 million. Receipts of Rs.1,164.462 million were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 29 formations of 09 PAOs having a total expenditure of Rs.3,376.913million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 35% of auditable expenditure, whereas audit coverage for receipts is 25%.

According to Section 36(3) of Local Government Act 2013, the District Accounts Officer was required to consolidate accounts of Local Government on quarterly and annual basis. However, District Comptroller of Accounts, Abbottabad did not reflect Rs. 385.119 million into the consolidated financial statement of Local Government, Abbottabad. Similarly, the expenditure of Rs.95.912million was directly paid to DDO instead of crossed cheque to the vender.

District Government, Abbottabad was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013 (amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Abbottabad as required under section 18 of LGA 2013 (amended in 2019). Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Accounts Office, Abbottabad with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013 (amended in 2019), as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by District Government was yet another area it could not address as required under section 38 of the LGA 2013 (amended in 2019).

The Local government provided services in the following sectors.

Education

The education sector is one of the major sectors in District Abbottabad like other districts. Statistics show that there are 1,264 primary, 163 middle, 121 secondary and 27 higher secondary schools in District Abbottabad. The estimated Teacher Student Ratio is 1:40 at primary, 1:50 at middle, 1:30 at secondary and 1:35 at the level of higher secondary schools. District Abbottabad literacy rate is

95% the Gross Enrollment Rate (GER) is 75%, and the Net Enrollment Rate (NER) is 65% at the primary level. On budgetary front, District Education office, Abbottabad succeeded in spending 100% of the District ADP and 89% non-salary budgets.

District Education Offices in Abbottabad enrolled 124,231 in boys schools while 112,450 students were enrolled in female Government schools. Similarly, annual average of teacher's attendance rate and student attendance rate as per independent Monitoring Unit (IMU) data were approximately 88% & 71% respectively. Furthermore, 75% schools in district Abbottabad were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO and SDEO were 78% against the assigned target.

Health

Health is another important sector of District Abbottabad with a total of 108 health facilities spread across the district among which 54 BHUs, 42 CDs, 05 RHC and 03 THQs/Category-D hospitals.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 6,250 babies were born in health centers. Lab investigations and diagnostic facilities were also fully utilized as 29,350 lab tests, 14,250 X-rays, 2,150 ultrasounds and 653 ECGs were done in both primary and secondary health centers in district Abbottabad. Figures of immunization are also very impressive as 13,250 pregnant women received TT-2 vaccines, 15 kids under 12 months received full immunization. 1,541 families were provided family planning services. Human resource data from facility records revealed that these health centers were amply provided with medical officers and paramedics as only very few positions were found vacant. As these

facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

In social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There was one (1) Dar-ul-Kafala for beggars with the objective to rehabilitate male and females beggars mostly orphan by provision of various services in order to control beggary and to impart vocational training in tailoring. In Abbottabad no beggar were benefited from this facility. Rehabilitation center for drug addicts has 16 beds and 150 patients were not treated during the year. Furthermore various vocational and industrial trainings are provided by the Social Welfare Department. However, keeping in view the spread of drug use and incidence of poverty the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Municipal Administrations, District Abbottabad did not fulfill some primary requirements envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act 2013(amended in 2019).The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Town Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Abbottabad with prescribed format and

necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA 2013 (amended in 2019), as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA 2013(amended in 2019).

Galiyat / Abbottabad Development Authorities

The Galiyat Development Authority was established on 8th June 1999 as a successor body of Hazara Hill Tract Improvement Trust under GDA act of 1996. The said act was revised and called GDA Act 2016. The notified area committee of Nathiagali handed over the administrative control of Nathiagali and Dongagali in the year 1970. Later on the Provincial Govt. transferred the Thandiani Township to the Galiyat Development Authority as well.

Galiyat Development Authority was found lagging behind in many areas. Director General, Galiyat Development Authority, did not submit annual budget estimates and work plan to the Government of Khyber Pakhtunkhwa for the financial years 2019-20 in violation of Authority Act 2016. The receipts targets and achievements are as under:

Financial Year	Targets	Achievement	Deficit
2019-20	868.051 million	247.182million	620.689million

Water and Sanitation

Water and Sanitation Services Company Abbottabad was created as separate entity in 2017to take over water supply, sanitation and solid waste management services in 43 urban union councils from respective Town Municipal Administrations. Under the code of corporate governance, the company is being run by the Board of Directors. Water and Sanitation Services Water and Sanitation Services Company Abbottabad outsourced some of their services to contractors. So far, Water and Sanitation Services Company could

recover only a marginal share of water and sanitation charges from the end users and heavily depend on government grants for its functionality.

1.2 AUDIT PARAS

1.2.1 Non-reconciliation of expenditure on account of share of Local Councils –Rs.385.119 million

According to section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

During certification audit of the accounts of the DCA Abbottabad for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DCA failed to consolidate into the quarterly and annual accounts of the district, the government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs. 385.119 million and Rs. 506.601 million respectively, of the TMAs were also not reflected in accounts.

Same was the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available at the time of audit.

Provisions of the Local Govt Act 2013 by Local Government in District Abbottabad were not complied with.

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local government remained incomplete which led to disclaimer of audit opinion.

When pointed out in September 2020, management stated that the observation was noted for compliance.

As per decision of DAC meeting held in September 2020, Para stands till correction of these omissions.

Audit recommends consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs/vendors instead of crossed cheques-Rs.95.912 million

According to 2.3.2.8 of APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques (to employees/ vender concerned) instead of payment through DDOs.

Finance Department Letter No: BO (W&M) /6-5/2019-20 dated 19/02/2020 states that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Comptroller of Accounts Abbottabad, paid Rs.95,911,713 to various DDOs instead of issuing crossed cheques to Vendor/Payees Accounts which was unauthorized.

S#	Source	Amount
1	HR Data	48,170,787
2	FI Data (AG Check Register)	47,740,924
Total		95,911,713

The lapse occurred due to weak internal controls which resulted in unauthorized payments.

When pointed out in September 2020, management stated that the observation noted for compliance.

Management admitted the irregularity however no action had been taken against the persons at fault.

As per decision of DAC meeting held in September 2020, Para stands for compliance.

Audit recommends regularization of expenditure besides fixing responsibility.

1.2.3 Unverified payment - Rs 103.953 million

Para 296 of CTR read with Para 75(2) of KP City & District Govt. Budget Rules 2016, the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order. The calculation is correct and the grants have not been exceeded over allotment.

During certification audit of Abbottabad for the financial year 2019-20, while analyzing HR data it was noticed that arrears of pay and allowances of Rs.103,953,000 were paid which could not be verified.

The lapse occurred due to weak internal controls which caused unverified payment.

When pointed out in September 2020, management stated that the matter will be investigated and action will be taken accordingly.

As per decision of DAC meeting held in September 2020, Para stands for compliance.

Audit recommends inquiry besides fixing responsibility

CHAPTER-2

District Governments

2.1 Introduction

Under the Khyber Pakhtunkhwa Local Government Act 2013, activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each department of the Districts is headed by a District Officer (DO). According to the Rules of Business of District Government 2015, work of the district departments is distributed among the officers, branches, and/or sections in the district departments. Deputy Commissioner is the Principal Accounting Officer for all the devolved departments of the district which includes District Officers Agriculture, Education, Health, Fisheries, Population Welfare, LGE & RDD, Sports, Animal Husbandry, Soil Conservation, and Cooperative Society & Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013 (amended in 2019) the authority and responsibilities of the District Government have been given as under:

- i. The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.
- ii. Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.
- iii. The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Detail of Audit Planned formations expenditure and receipts

(Rs in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1.	Formations	10	04	2,675.337	Nil

2.2 Comments on Budget and Accounts (Variance Analysis)

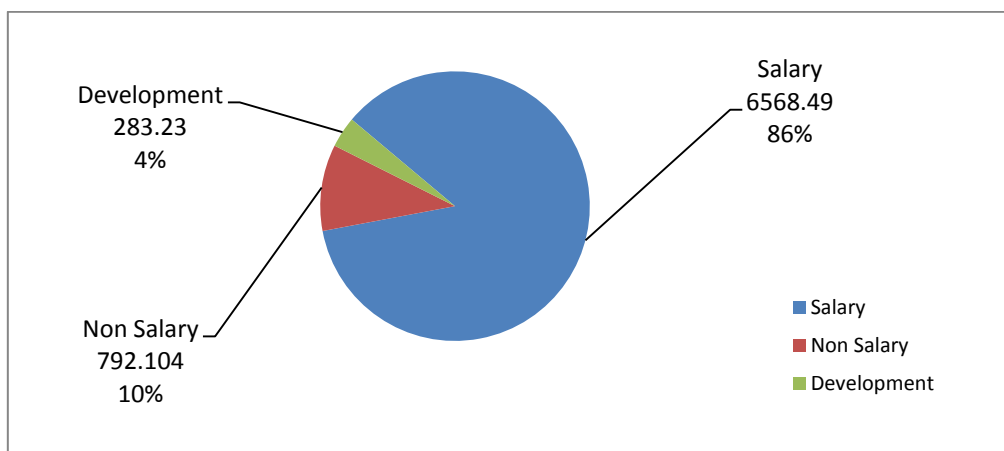
(Rs in million)

2019-20	Budget	Actual Expenditure/	(Saving)/Excess	%age
Salary	6,850.17	6,568.49	-281.68	-4.112
Non-salary	1010.05	792.104	-217.95	-21.578
Developmental	926.334	283.23	-643.10	-69.425
Total:	8,786.55	7,643.82	-1,142.73	-13.005
Receipts	-	-	-	-

The savings of Rs.1,142.730 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs in million)



2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.136.238million were raised in this audit report. This amount also includes recoverable of Rs.60.558 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (Rs in million)
1.	Non-production of record	75.680
2.	Irregularities	-
A.	HR / Employees related irregularities	51.071
3.	Others, including cases of accidents, negligence etc.	9.487
Total		136.238

2.4 Comments on the status of compliance with District Accounts Committee Directives

The audit report pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of DAC meetings are given below:

S.No.	Audit Year	DAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not Convened
11.	2013-14	Not Convened
12.	2014-15	Not Convened
13.	2015-16	Not Convened
14.	2016-17	Not Convened
15.	2017-18	Not Convened
16.	2018-19	Not Convened
17.	2019-20	Not Convened

2.5 AUDIT PARAS

2.5.1 Non-production of record

2.5.1.1 Non-production of Record-Rs 75.680 Million

According to Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Section 22 of the LGA 2013 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.

During audit for the financial year 2019-20 District Education Officer (Male/Female) Abbottabad was asked to provide the auditable record to audit for scrutiny but they failed to produce the same as per following detail:

DEO Male Abbottabad

1. Establishment Branch record i.e. Personal files, Service Books, Posting /Transfer and Appointments
2. Other A03970-002-Rs. 41,359,900
3. Repair of Furniture A01301-Rs. 7,380,000

DEO Female Abbottabad

1. Establishment Branch record i.e. Personal files, Service Books, Posting /Transfer and Appointments.
2. Record of PTC amounting to Rs 26,940,000
3. Monitoring reports.
4. Records of developmental projects.
5. Enrolment campaign.
6. Record of arrears drawn.

Non-production of record occurred due to non adherence with the rules mentioned above and consequently the record remained unverified.

When pointed out in October 2020, management stated that the record will be produced accordingly.

Request for convening of DAC meeting was made in November, 2020, however, neither record was produced to audit for verification nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility and action against the person(s) at fault besides production of record for verification.

AIR Para No. 01 (M)& 01 (F)(2019-20)

2.5.2 Irregularities

HR/Employees related irregularities

2.5.2.1 Non-deduction of conveyance and house rent allowance–Rs.1.204 million

According to AG Khyber Pakhtunkhwa letter No Computer/HR-Lab/CIC/203 dated 04-08-2011, Government servants who reside within the office premises are not entitled for conveyance allowance.

According to Auditor General of Pakistan's letter No.594-c/50-77 dated 13.05.1980, if office and residential building is located within the same boundary wall the conveyance allowance will not be admissible.

District Health Officer Abbottabad did not deduct Rs. 1,204,559 during financial year on account of conveyance allowance and house rent allowance from the pay of those employees to whom Government accommodations were allotted and were living within the office premises. Detail is given at **annexure-2**.

Audit observed that non-deduction of Conveyance allowance and HRA occurred due to violation of rules which resulted in loss to Government.

When pointed out in July 2020, management stated that, the matter will be investigated and detail reply will be given after consultation of record.

Reply was not convincing, recovery should be made from the occupants of the Government accommodations.

Request for convening of DAC meeting was made in August, 2020, however the DAC meeting was not convened till finalization of this report.

Audit recommends immediate stoppage of HR and CA and recovery of the already paid amount.

AIR Para No. 11 (2019-20)

2.5.2.2 Irregular payment of conveyance allowance during leave period–Rs. 49.867 million

According to Accountant General of KP letter No. computer/HR-LAB/CIC/203 dated 04.05.2011, conveyance allowance is not admissible to teachers of Schools/Colleges/Training Institutes excluding Principal and Head Master/Mistress during the period of Summer/Winter vacations.

District Education Officer Male & Female Abbottabad allowed payment of conveyance allowance to employees amounting to Rs. 39,955,440 and Rs.9,911,485 million during summer/winter vacation and COVID-19 pandemic as per detail given at **annexure-03**.

During scrutiny of record it was observed that the schools were closed as per standing instructions of Government of Khyber Pakhtunkhwa during COVID-19 w.e.f March 15, 2020. Hence payment of conveyance allowance during close period was irregular and unjustified.

The Irregularity occurred due to weak internal control, which resulted in violation of rules.

When pointed out in October 2020, management stated that the matter will be clarified from FD KPK progress will be intimated to Audit. No progress was intimated till finalization of this report.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends early recovery of conveyance allowance besides action against the person(s) at fault.

AIR Para No. 06 (M)&02 (F) (2019-20)

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Loss to government due to repair of rented Buildings-Rs.6.161 million

According to section 3 (1) & 12 of The West Pakistan Urban Rent Restriction Ordinance, 1959, expenditure on rented buildings was the responsibility of building owners.

District Education Officer Male & Female Abbottabad incurred an expenditure of Rs. 1,656,800 and Rs. 4,504,000 respectively on rented buildings during financial 2019-20.

Audit held that expenditure on rented building was the responsibility of the owner of the building and incurrance of expenditure thereon was loss to the government. Detail is given at **annexure-4**.

The expenditure occurred due to weak internal control, which resulted in loss to government.

When pointed out in October 2020, management stated that the observation has been noted for compliance.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting could not be convened till finalization of this report.

Audit recommends fixing responsibility on the persons at fault besides recovery of the amount so spent on the repair.

AIR Para No.15& 02 (2019-20)

2.5.3.2 Less recovery due to non-imposition of minimum fine-Rs.3.326 million

According to Notification of Food Department Government of KP No.SOF(Food Deptt)2-29/829 dated 30/07/2013, the minimum fine was Rs. 5,000 and maximum Rs. 45,000.

Deputy Commissioner Abbottabad, imposed fines @ less than the minimum prescribed limit as mentioned above while checking the quality and price of the food in District Abbottabad during financial year 2019-20. Detail at below:

Area	Less
AAC-I	1,014,309
AAC-III	2,086,900
AC - ATd	224,500
Total	3,325,709

Less recovery incurred due to weak internal control which resulted in loss to Government.

When pointed out in July 2020, management stated that the concerned officers will be intimated for compliance of audit observation on priority basis.

Request for convening of DAC meeting was made in August 2020, however, meeting of DAC was not convened till finalization of this report.

Audit recommends recovery besides inquiry and fixing responsibility.

AIR Para No. 11 (2019-20)

CHAPTER-3

Tehsil Municipal Administrations

3.1 Introduction

District Abbottabad has two Tehsils i.e. Abbottabad and Havelian. The office of a Tehsil Municipal Administration is managed by the Tehsil Municipal Officer. He is assisted by a Tehsil Officer (Finance), a Tehsil Officer (Regulation) and a Tehsil Officer (Infrastructure).

According to section 22 of Local Government Act, 2013 (as amended in 2019) the functions and powers of TMAs are as under:

- (i) To 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;
- (ii) Prepare special plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (iii) Execute and manage development plans for improvement of municipal services and infrastructure;
- (iv) 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;
- (v) Enforce municipal laws, rules and bye-laws;
- (vi) Prevent and remove encroachments;
- (vii) Regulate affixing of sign-boards and advertisements;
- (viii) Provide, manage, operate, maintain and improve municipal services;
- (ix) Prepare budget, long term and annual municipal development programmes;
- (x) 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;

- (xi) Collect taxes, fines and penalties provided under this Act;
- (xii) Organize sports, cultural, recreational events, fairs and shows;
- (xiii) Organize cattle fairs and cattle markets;
- (xiv) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (xv) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (xvi) Manage municipal properties, assets and funds;
- (xvii) Develop and manage schemes, including site development in collaboration with district government;

Detail of Audit Planned formations expenditure and receipts

(Rs in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1.	Municipal Services	02	02	400.75	112.75

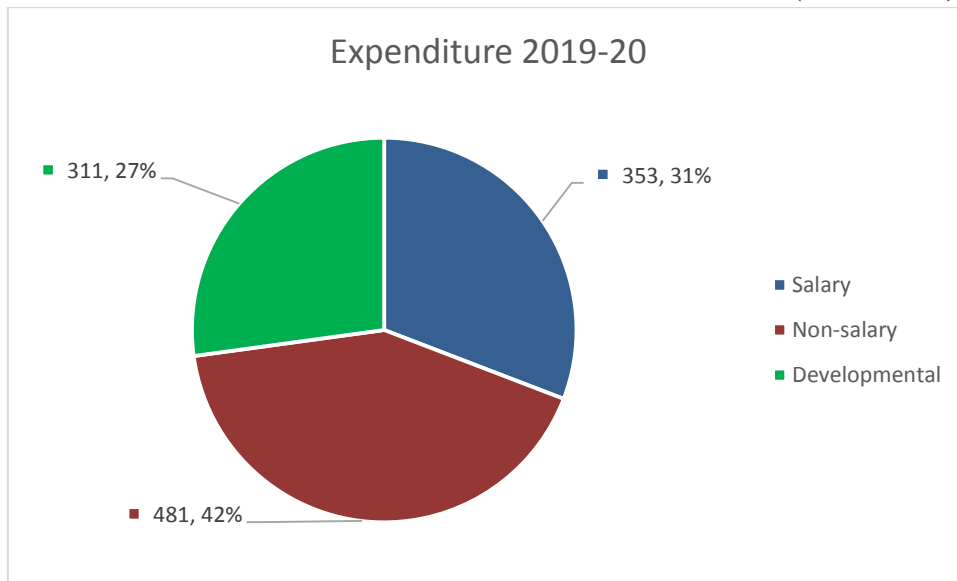
3.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

Description	Budget	Actual Expenditure/ Receipts	Saving /Excess	%age
Salary	539.00	353.00	186.00	16
Non-salary	632.00	481.00	151.00	31
Developmental	1,243.00	311.00	932.00	81
Total:	2,414.00	1,145.00	1,269.00	52.57
Receipts:	961.00	451.00	510.00	

The savings of Rs.1,269.00 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

(Rs in million)



3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 187.278 million were raised in this audit report. This amount also includes recoverable of Rs. 166.363 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount in Rs
1.	Value for money and service delivery issues	149.928
2.	Others, including cases of accidents, negligence etc.	37.35
Total		187.278

3.4 Comments on the status of compliance with Tehsil Accounts Committee Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of TAC meetings are given below:

S.No.	Audit Year	TAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not Convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not Convened
11.	2013-14	Not Convened
12.	2014-15	Not Convened
13.	2015-16	Not Convened
14.	2016-17	Not Convened
15.	2017-18	Not Convened
16.	2018-19	Not Convened
17.	2019-20	Not Convened

3.5 AUDIT PARAS

3.5.1 Value for money and service delivery issues

3.5.1.1 Loss due to non-recovery of sign board fees – Rs. 4.228 million

According to clause 12 of Schedule-I of Rule of business of TMA 2015, it is responsibility of Municipal Regulation Branch of TMA to “collect approved taxes, cess, user fees, rates, rents, tolls, charges, penalties and fines”.

The TMO Abbottabad had to recover an amount i.e. Rs. 10,296,330 on account of sign board fee during financial year 2019-20, however an amount of Rs. 6,068,100 only was recovered leaving balance of Rs. 4,228,230 unrecovered.

Non recovery occurred due to weak financial management which resulted in loss to authority.

When pointed out in November 2020, management stated that the observation has been noted for compliance.

Request for convening of DAC meeting was made in November 2020, however, neither DAC meeting was convened nor was evidence for the recovery was produced for verification.

Audit recommends recovery of subject amount immediately.

AIR Para No.02 (2019-20)

3.5.1.2 Non-recovery of rent of shops and cabins –Rs 10.401 million

According to clause 12 of Schedule-I of Rule of business 2015 of TMA, it is responsibility of the Municipal Regulation Branch of TMA to “collect approved taxes, cess, user fees, rates, rents, tolls, charges, penalties and fines”.

Tehsil Municipal Officer Abbottabad did not make any serious effort to recover the outstanding rent of Rs. 10,400,680 from tenants of shops and cabins

during the financial year 2019-20 in violation of the above rules. Furthermore, the agreement had expired with the owners of these shops/cabins and the TMO had not renewed the same. Detail given below:

S/No.	Nature of property	Arrears up to 30.06.2020
1	Shops	7,325,251
2	Cabins	3,075,429
Total		10,400,680

Non recovery of rent of shops occurred due to weak financial management, which resulted in loss to Government.

When pointed out in November 2020, management stated that observation has been noted for compliance.

Request for convening of DAC meeting was made in August 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate recovery of outstanding rent and execution of new agreements with existing tenants.

AIR Para No.03 (2019-20)

3.5.1.3 Non-transfer of 2% property tax to TMA–Rs 106.667 million

According to clause 12 of Schedule-I of Rule of business 2015, it is responsibility of Municipal Regulation Branch of TMA to “collect approved taxes, cess, user fees, rates, rents, tolls, charges, penalties and fines”.

According to clause 2 of Schedule-I of Rule of business 2015 of TMA, “management and control of local fund and revenues – vigilance, detection and prevention of revenue leakage and losses” is the responsibility of Finance Branch of TMA.

During scrutiny of accounts record of Tehsil Municipal Officer Abbottabad, it was noticed that NHA acquired 4000 kanals land in different Mozas of District Abbottabad under CPEC project and paid Rs.5,333,358,935 as

cost of land to the owners. However, 2% property tax in lieu of transfer of immovable property was not transferred to the TMA account thereby causing a loss of Rs. 106,667,179.

Non-recovery of 2% property tax occurred due to weak financial and administrative controls which resulted in loss to the TMA.

When pointed out in November 2020, management stated that observation has been noted for compliance.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate transfer of recovered amount to TMA.

AIR Para No.04 (2019-20)

3.5.1.4 Overpayment due to allowing undue favor to contractor- Rs.1.472 million

Para 220 and 221 of CPWA Code requires that the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the quantities and rates are correctly entered and that all the calculations have been checked arithmetically.

Tehsil Municipal officer Abbottabad issued work order on 01.06.2018 to M/S SK Construction Engineering Company for development and improvement of Family Park at 24% below on estimated cost i.e. Rs. 50,000,000. Scrutiny of record revealed the following overpayment;

- i. Structure back filling using granular material was executed in excess of TS i.e. 1,481.00M³ instead of 1,031.14M³ thereby causing an excess of 449.56 M³ amounting to Rs. 397,046 as per detail given at **annexure-5**.
- ii. 82.81 M³ quantity was executed under Tuff tiles, scrutiny of rate analysis of tuff tiles revealed that 2" sand and 4" brick ballast rate was included

in the item hence the execution of structural back filling under tuff tiles was not necessary, resulting an overpayment of Rs. 73,092 as per detail given at **annexure-5**.

- iii. The management used 1,398.19 M³ quantity of Granular material for filling lawn under Dacca grass, garden soil and spreading of silt in lawns for grassing and paid highest rate i.e., 1,127.50 instead of using the available material from other two projects within walking distance i.e., Dismantling of old MC building and construction of Jinnah plaza resulting as overpayment of Rs.1,001,416 as per detail given at **annexure-5**.

Moreover as per record the contractor stopped the work on the scheme from June 2018 till the date of audit. But the management did not take any action against him.

The lapse occurred due to weak financial and administrative control which resulted in overpayment to the contractor.

When pointed out in November 2020, management noted observation for compliance without any comments.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No.09 (2019-20)

**3.5.1.5 Overpayment due to non-adjustment / retrieval of steel items–
Rs. 2.446 million**

According to Rate analysis of Market Rate System 2017 for item No. 06-39-b“Erection and removal of steel form work for RCC and Plain Concrete vertical” includes material i.e. steel (bars/ rods/section), M.S. sheet, Bolts/Nuts/Scews, welding rods, Mobil oil and Steel pipes 12 feet with clamps

which constitutes 76.57 % of total Rate of Rs 7,177.19 for 100 cft or 772.27 per sqm.

TMO Abbottabad paid an amount of Rs. 3,231,393 to a contractor for “erection & removal of steel form work” in the scheme construction of Jinnah Plaza up to 12 IPC. It was observed that contractors were allowed to take away the items paid for erection and removal of steel form work without any adjustment in rate or retrieving the steel form work from contractor which resulted in an overpayment of Rs. 2,445,993 as per detail below.

Item Code	Quantity	Rate allowed	Amount	Item rate admissible	Amount	Difference	Overpayment	
06-39-b	104.09	772.27	80,385.58	180.98	18,838.21	591.29	61,547.38	
06-38-b	77.10	552.50	42,597.75	494.322	38,112.23	58.18	4,485.52	
06-39-b	4,025.03	772.27	3,108,409.92	180.98	728,449.93	591.29	2,379,959.99	
Total								2,445,992.89

The lapse occurred due to weak financial and administrative control which resulted in overpayment to the contractor.

When pointed out in November 2020, management noted observation for compliance without any comments.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends the recovery of overpaid amount.

AIR Para No.15 (2019-20)

3.5.1.6 Mis-procurement in award of contract–Rs.20.915 million

According to rule 19(2) of KPPPRA Act 2014, “For all procurement, other than those being covered by rule 10 shall be advertised in print media, appearing in at least one national English and one Urdu daily newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website or both”.

Tehsil Municipal Officer Abbottabad awarded contract of Development of Tourist Facilitation Center near Muslim Abad and incurred an expenditure of Rs.20,914,748 without adopting open tender system to achieve economical rates as required under the rules. Thus the expenditure was uneconomical.

The lapse occurred due to weak financial and administrative controls which resulted in uneconomical procurement.

When pointed out in November 2020, management stated that observation has been noted for compliance.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No.17 (2019-20)

3.5.1.7 Non-collection of 2% Property tax from the collector-Rs 3.799 million

According to Part-III (04), third schedule of Khyber Pakhtunkhwa Local Government Act 2013, Tehsil Municipal Administration will collect tax on transfer of immovable property.

During audit of TMO Havelian, Abbottabad for the financial year 2019-20, it was noticed that an amount of Rs 3,799,048 was collected on account of 2% property tax on various awards of land by the collector from the acquiring department since 2016-17 but the same was not paid to quarter concerned (TMA Havelian) till August 2020 as per detail given at **annexure-6**.

The lapse occurred due to weak financial controls which resulted in loss to the TMA.

When pointed out in August 2020. Management stated that this office has already taken up the case of recovery of awarded land with DC. Recovery will be shown as &when made.

Request for convening of DAC meeting was made in September 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends immediate recovery of 2% property tax from the collector.

AIR Para No.02 (2019-20)

3.5.2 Others, including cases of accidents, negligence etc.

3.5.2.1 Loss to TMA due to unlawful occupation of property– Rs.30.888 million

Section 41 of Local Government Act 2013 provides, “every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local Government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

During scrutiny of record of Tehsil Municipal Officer Abbottabad, it was noticed that a 10 kanals land along with building namely Old GTS Bus Stand at Abbottabad was given temporarily to the District Judiciary for use as office accommodation due to damage of their official building during 2005 earthquake, without any execution of agreement deed. Upon rehabilitation of the Court building, the allotted accommodation was required to be vacated which was retained unauthorisedely for more than 10 years.

Audit held that at the time of allotment of accommodation proper agreement having clause for recovery of rent was required to have been executed which was not done. This resulted in an approximate loss of Rs. 30,888,000 to the TMA as per the following details;

Land Measuring in Marlas	Market Rate per Marla as per DC valuation table	Total cost of land	Rent @ 6% p.a. as per C&W Abbottabad formula
200	2,574,000	514,800,000	30,888,000

The unlawful occupation of property occurred due to weak administrative controls which resulted in loss to the TMA.

When pointed out in November 2020, the management stated that observation has been noted for compliance.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not be convened till finalization of this report.

Audit recommends either vacation of the land in larger public interest or execution of rent agreement with the judicial authorities.

AIR Para No.05 (2019-20)

3.5.2.2 Loss due to non deduction of KPRA tax -Rs. 6.462 million

According to Khyber Pakhtunkhwa Revenue Authority Letter No F-7(2)/KPRA/clarification/2018/5807 dated 12.02.2019, construction project below Rs 50 million are taxable @5% without input tax adjustment.

Tehsil Municipal Officer Havelian, Abbottabad incurred expenditure of Rs. 129,243,751 on account of execution of various developmental schemes during financial year 2019-20. Audit held that an amount of Rs 6,462,187 was not deducted on account of KPRA tax @ 5% from the bills of the contractors which caused loss to the government as per detail given at annexure-7.

The lapse occurred due to weak financial controls which resulted in loss to government.

When pointed out in September 2020 no reply was furnished.

Request for convening of DAC meeting was made in August 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery and its deposits into government treasury.

AIR Para No.05 (2019-20)

CHAPTER-4

Assistant Director, LGE & RDD

4.1 Introduction

There is an Assistant Director Local Government Election & Rural Development Department and 210 VCs/NCs. Each VCs/NCs has an Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator / PAO for VCs/NCs of the District Abbottabad.

According to section 29 of the Khyber Pakhtunkhwa Local Government Act 2013 the authority and responsibilities of the District Government have been given as under:

Functions and Powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighbourhood councils
- v. Grants, establishment and budget of village and neighbourhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighbourhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district

- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighbourhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighbourhood council, as the case may be, shall be to:
- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighbourhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centres;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;

- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighbourhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

Detail of Audit Planned formations expenditure and receipts

(Rs in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1.	Formations	211	22	104.737	0.975

4.2 Comments on Budget and Accounts (Variance Analysis)

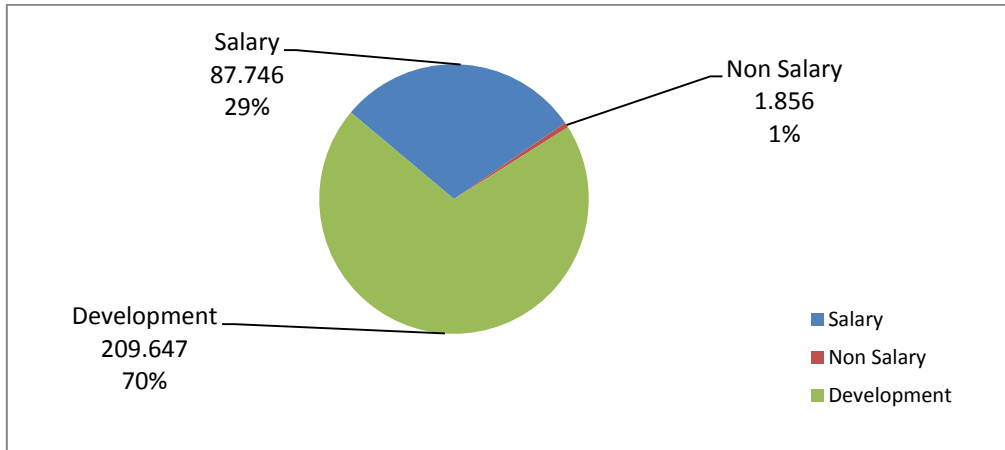
(Rs. in million)

S.No	Description	Budget	Actual Expenditure / Receipt	(Saving) / Excess	%age
1.	Salary	130.590	87.746	(42.844)	32.808
2.	Non-Salary	3.390	1.856	(1.534)	45.240
3.	Developmental (AC-IV)	296.000	209.647	(86.353)	29.173
Total		429.98	299.249	130.731	30.404
Receipts		7.518	0.975	6.543	

The saving of Rs.130.731 million indicate inefficiency in the capacity of Local Government Departments during utilization of the amount allocated.

EXPENDITURE 2019-20

(Rs in million)



4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs.8.408 million were raised in this audit report. This amount also includes recoverable of Rs.8.407 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (Rs)
1.	Value for money and service delivery issues	1.214
2.	Others, including cases of accidents, negligence etc.	7.194
Total		8.408

4.4 Comments on the status of compliance with Village Councils / Neighborhood Councils Accounts Committees Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of VACs/NACs meetings are given below:

S.No.	Audit Year	VACs / NACs meeting
1.	2016-17	Not Convened
2.	2017-18	Not Convened
3.	2018-19	Not Convened
4.	2019-20	Not Convened

4.5 AUDIT PARAS

4.5.1 Value for money and service delivery issues

4.5.1.1 Non-imposition of penalty due to delay in completion of works–Rs. 1.214 million

According to clause 2 of the standard contract agreement, penalty of 1% per day and up to maximum of 10% of the bid cost may be imposed for delay in completion of work.

Assistant Director Local Government Elections & Rural Development Department Abbottabad awarded various developmental schemes to contractors with estimated cost of Rs. 12,138,000 during 2019-20. Audit observed that the schemes were not completed in stipulated period of time and the local office was required to take initiatives to speed up the works besides imposing penalty of Rs. 1,213,800 @ 10% on bid cost of the works. Detail is given at **annexure-8**.

Delay in works execution and non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When pointed out in September 2020, management stated that penalty will be imposed on contractors and report will be shown to audit. The reply was not convincing as no progress was submitted to audit.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

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

AIR Para No. 13 (2019-20)

4.5.2 Others, including cases of accidents, negligence etc.

4.5.2.1 Non-recovery of rent of Government property-Rs. 5.602 million

According to condition No 2 of agreement with tenants, monthly rent should be paid in advance upto 5th of each month. In case of failure, agreement will be cancelled and possession of shop/property will be taken by council.

Secretary District Council Abbottabad failed to recover rent of Government property from the tenants during 2019-20 amounting to Rs.5,602,403 as per detail given at **annexure-9**.

The lapse occurred due to weak internal control which resulted in loss to Government.

When pointed out in September 2020, management stated that notices have already been issued to defaulters regarding deposit of outstanding rent and efforts are being made to recover the outstanding rent.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery as admitted besides fixing responsibility.

AIR Para No. 01(2019-20)

4.5.2.2 Non-deposit of Income Tax, Stamp duty and DPR charges into government treasury-Rs. 1.592 million

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.

Nazims of various Village Councils under the administrative control of ADLG Abbottabad deducted taxes amounting to Rs 773,708 from contractors of developmental schemes during 2019-20. Similarly Stamp duty of Rs. 64,300 and DPR charges of Rs. 838,522 were also realized but the amounts were not deposited into government treasury. Detail is given at **annexure-10**.

The lapse occurred due to weak internal controls and resulted in undue retention of government dues and loss to exchequer.

When pointed out in September 2020, management stated that the secretaries would be directed to deposit the taxes into Government treasury. The reply was not convincing as no progress of depositing the taxes was shown to audit.

Request for convening of DAC meeting was made in October 2020, however, DAC meeting was not be convened till finalization of this report.

Audit recommends immediate deposit of amount into government treasury and action against the person(s) at fault.

AIR Para No. 05, 06 (2019-20)

CHAPTER-5

Galiyat / Abbottabad Development Authority

5.1 Introduction

Housing is a basic need and thousands of families are struggling to have a roof over their heads. Rapid population growth, scarcity of Government resources, urbanization and the development imbalances between urban and rural areas have compounded the housing problem. In big Cities/Towns this problem has become further worsen.

Galiyat and Abbottabad Development Authorities are now working under the Administrative control of Secretary Local Government, Elections and Rural Development Department, Government of Khyber Pakhtunkhwa.

Functions and Powers of the Galiyat / Abbottabad Development Authorities:

- i. To provide infrastructural and civic facilities such as water supply draining waste management, roads, streetlights, parking and development of parks in the entire Galiyat townships beside planning / zoning of unplanned area in to new resorts / township schemes.
- ii. To levy and collect taxes.
- iii. To sell, lease, exchange or dispose off any property vested in it.
- iv. To exercise and control building regulation through BCA and building bye-laws.
- v. Tourism infrastructure development.
- vi. Projection of Pakistan as a tourist-friendly destination.
- vii. Marketing of Pakistan's tourist products in tourist generating markets (at home & abroad)
- viii. To act as a catalyst in encouraging the private sector to play an active role in tourism promotion & development.
- ix. Development of tourist infrastructure and services within the country
- x. Promotion of domestic tourists.

- xi. To undertake any other function which provincial government may assign to it.

Detail of Audit Planned formations expenditure and receipts

(Rs in million)

S.No	Description	Total Nos	Audited	Expenditure audited FY 2019-20	Revenue /Receipts audited FY 2019-20
1.	Authorities under the PAO	02	02	108.734	61.796

5.2 Comments on Budget and Accounts (Variance Analysis)

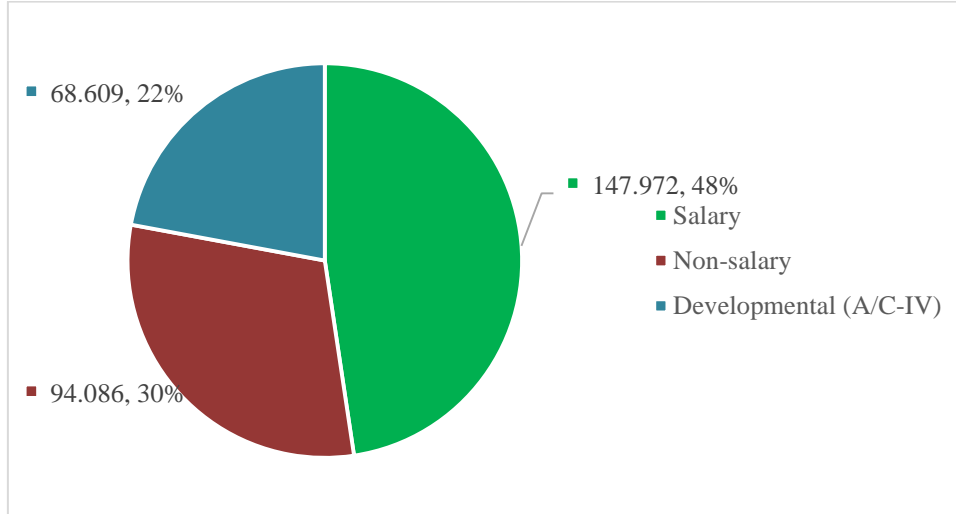
(Rs in million)

2019-20	Budget	Actual Expenditure/	(Saving)/Excess	%age
Salary	183.352	147.972	(35.38)	19.30
Non-salary	146.952	94.086	(52.546)	35.76
Developmental (A/C-	280.349	68.609	(212.073)	75.65
Total	610.653	310.667	299.986	49.13
Receipts	868.051	247.182	620.869	

The savings of Rs. 310.667 million indicate inefficiency in the capacity of District Government Departments to utilize the amount allocated.

EXPENDITURE 2019-20

(Rs in million)



5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 2,558.378 million were raised in this audit report. This amount also includes recoverable of Rs. 134.145 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

S. No.	Classification	Amount (Rs)
1.	Value for money and service delivery issues	833.302
2.	Others, including cases of accidents, negligence etc.	1,725.076
	Total:	2,558.378

5.4 Comments on the status of compliance with Public Accounts Committee Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC meetings are given below:

S.No.	Audit Year	PAC meeting
1.	2002-03	Not Convened
2.	2003-04	Not convened
3.	2005-06	Not Convened
4.	2006-07	Not Convened
5.	2007-08	Not Convened
6.	2008-09	Not Convened
7.	2009-10	Not Convened
8.	2010-11	Not Convened
9.	2011-12	Not Convened
10.	2012-13	Not Convened
11.	2013-14	Not Convened
12.	2014-15	Not Convened
13.	2015-16	Not Convened
14.	2016-17	Not Convened
15.	2017-18	Not Convened
16.	2018-19	Not Convened
17.	2019-20	Not Convened

5.5 AUDIT PARAS

5.5.1 Value for money and service delivery issues

5.5.1.1 Deficit in target receipts due to poor performance–Rs. 695.357 million

According to Para 13 of GFR, a controlling officer must satisfy himself not only for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinates officers and to guard against waste and loss of public money and store, but also that the prescribed checks are effectively applied.

Director General, Galiyat Development Authority, fixed receipts targets of Rs. 814.776 million for the financial year 2019-20 against which an amount of Rs. 119.419 million was realized whereas an amount Rs. 695.357 million was not realized due to poor performance of the management. Detail is given at **annexure-11**.

The lapse occurred due to poor performance of the staff which resulted in deficit in achievement of targets of receipts.

When pointed out in December 2020, management stated that more than two hundred (200) court cases of GDA are pending in different courts, which cause to hampering of recovery of outstanding dues from concerned quarters, on account of leased / rented proprieties of GDA.

Reply was not tenable as the local office did not make efforts for achieving of budget goals.

Request for convening of DAC meeting within one week was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends investigation and fixing responsibility for non-achievement of targeted receipts against the person(s) at fault.

AIR Para No.17 (2019-20)

**5.5.1.2 Loss due to non-recovery from Ufone Company–
Rs.5.670million**

According to meeting minutes of Board of Authority held on 18.12.2017, “Board allowed management to increase rent for Ufone Khairagali, and Ufone Thandiani with 10% annual increase for ten years, through extension from the date of expiry.

Director General Galiyat Development Authority, Abbottabad signed lease agreements with U-fone and Telenor mobile companies. Audit observed that the agreements were extended but the rent on the revised rates and conservancy charges were not collected from them. Detail is as under:

Sr. No.	Name of Lessee	Period		Amount Outstanding 2019-20
		Initial agreement	Second agreement	
1	UfoneThandiani Conservancy charges	15.04.2005 to 14.04.2015	15.04.2015 to 14.04.2021	2,427,978
				36,000
2	UfoneKhairagali Conservancy charges	01.04.2007 to 31.03.2017	01.04.2017 to 31.03.2021	1,597,200
				6,000
	Telenor		01.12.2016 to	1,597,200
	Conservancy charges		30.11.2026	6,000
Total				5,670,378

Non-recovery from Ufone Company occurred due to weak financial control system which resulted loss to Government.

When pointed out in December 2020, management stated that the matter is being taken up with the U-fone Authorities recovery shall be affected accordingly & result communicated to Audit in due course of time.

Reply was not convincing as no recovery was made by the management.

Request for convening of DAC meeting within one week was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery of lease amount.

AIR Para No.25& 26 (2019-20)

5.5.1.3 Non-recovery of various outstanding dues from tenants/occupants –Rs. 128.475 million

According to section 7 (1) of the GDA Act 2016“ Notwithstanding anything contained in any other law for the time being in force, the authority may levy and collect a tax with the prior approval of Government, however, the authority may subject to prior publication in the official Gazette may collect a user charges or a fee or payment in respect of services or facilities extended or made available by the authority to the public, including fee or charges on account of conservancy, maintenance of public area of facilities within the Galiyat areas.

Director General Galiyat Development Authority, Abbottabad did not recover Rs. 128,475,695 on account of various outstanding dues from the occupants/tenants during financial year 2019-20 as per detail given below.

S. No	Particular	Amount (Rs)
1	Long outstanding dues	56,683,980
2	Water charges, Conservancy Tax & Property tax from Lease holders	20,670,664
3	Rental properties, quarters, snakes bar and shops	35,960,000
4	Rent of illegal Cabins not recovered	8,662,500
5	Rent and conservancy charges of cabins	4,260,400
6	Rent of quarters	2,238,151
Total		128,475,695

(Details in annexures 12 to 17)

The irregularity occurred due to weak financial and administrative controls which resulted in loss to the authority.

When pointed out in December 2020, management stated that hectic efforts are being made to recover the outstanding dues from the defaulters and the result will be intimated to audit in due course of time.

Reply was not convincing as no recovery was made by the management.

Request for convening of DAC meeting within one week was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends recovery of outstanding dues along with penalty.

AIR Para No.27,28,29,31,32 and 33 (2019-20)

5.5.1.4 Loss to Authority due to non-auction of hotels–Rs. 3.800 million

According Para 23 of GFR Vol.-I states that every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

GDA failed to auction 03 hotels i.e., Shangrila Pine hotel, Peak Heaven and Neelum View hotel since 2015 without any cogent reasons resulting loss to authority Rs. 3.800 million as per detail below:-

Sr. No	Name of Hotels	Lease amount per annum	Period		Revenue not generated
			From	To	
1	Shangrilla Pine	200,000	01.07.2015	30.06.2020	1,000,000
2	Peek Heaven	205,000	01.07.2015	30.06.2020	1,025,000
3	Neelum View	355000	01.07.2015	30.06.2020	1,775,000
Total					3,800,000

Non-auction of valuable properties of GDA occurred due to inefficiency of the officers/officials of authority which resulted in loss to authority.

When pointed out in December 2020, management stated that the auction of the Shangrilla Pine Hotel is near to finalization while Peek Heaven and Neelum View Hotel will also be put to auction within the shortest possible time during 2020-21 and progress will be intimated to audit in due course of time.

Reply was not convincing as no progress was made by the management.

Request for convening of DAC meeting within one week was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends auction of hotels and action against the person(s) at fault.

AIR Para No.30 (2019-20)

5.5.2 Others, including cases of accidents, negligence etc.

5.5.2.1 Non submission of budget estimates and financial reports to the Government–Rs. 1,432.485 million

According to Para-21 of Chapter –VII “Finance, Accounts And Audit” of the Galiyat Development Authority Act, 2016 “the authority shall prepare its annual budget estimates and work plan and submit the same to Government and Government may modify the said estimates or plan to the extent of any Government fund or grants as it may consider necessary”.

According to Para-23 of Chapter –VII “Finance, Accounts and Audit “of the Galiyat Development Authority Act, 2016,“the authority shall within four (04) months after the end of every financial year, submit an annual report to Government on the conduct of its affairs for that year. the authority shall also, not later than four (04) months prior to the end of its financial year, finalize and present to Government annual development plan and budget for the next ensuing financial year.

Director General, Galiyat Development Authority, did not submit annual budget estimates and work plan to the Government of Khyber Pakhtunkhwa for the financial year 2019-20 in violation of Act. Hence budget estimate of Rs.309.432 and Rs. 280.149 million for non developmental and Developmental activities, receipts estimates of Rs. 842.704 million were prepared and accordingly spent and realized but the approval /consent of the Government was not obtained. Moreover, annual reports on the conduct of its affairs for the financial years were also not submitted to the Government.

The lapse occurred due to non adherence to the provisions of the Act which resulted in unauthorized approval of estimates.

When pointed out in December 2020, management stated that it is clarified for the kind consideration of Audit that section 21 (1), Chapter-VII of

GDA Act, 2016 (whereby GDA is required to send the budget estimate to government for approval) is conflicted with 1.2.3.8 of Accounting Code for Self-Accounting Entities, as the GDA is exempted entity and not fall in accounting entity of the government. LGE&RDD, Peshawar in consultation with Law Department, Peshawar in order to remove the anomaly in GDA Act, has recommended amendment in section 21(1) &(3), Chapter-VII of DGA, Act, 2016.

Reply was not correct as only recommendation was made not the approval. Moreover it was against the GDA Act as mentioned in the criteria.

Request for convening of DAC meeting within one week was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends submission of budget estimates to the Government for obtaining consent besides fixing responsibility against the person(s) at fault.

AIR Para No.15 (2019-20)

5.5.2.2 Non preparation of accounts and certification by external auditors Rs. 292.591 million

According to Para-21 (3), the authority shall within 03 months of the close of each financial year, place before government the annual statements of accounts and audited balance sheet, profit and loss account and the auditor's report, for the proceeding year

During Audit of Project Director Galiyat Development Authority, Abbottabad for the financial year 2019-20, it was noticed that the local office incurred expenditure of Rs 292,591,000 on account of payment of salary and non-salary during current financial year but the amount was not authenticated/verified due to the fact that neither the financial statements were

prepared nor attested by external auditors as per their act on the financial statements.

Non-obtaining auditor's opinion on the financial statement occurred due to weak internal controls and violation of rules which resulted in unauthentic expenditure.

When pointed out in December 2020, management stated that in pursuance of section 09 of GDA Act, 2016, BOA, GDA during its meeting held on 03.12.2016, first budget estimate of the authority for financial year 2016-17 was approved.

Reply was not correct as it was clear violation of the GDA ACT 2016 for non-obtaining audit opinion from the external auditors besides non preparation of financial statements.

Request for convening of DAC meeting within one week was made in December 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends obtaining auditor's opinion on financial statements, maintaining computerized accounting system.

AIR Para No.39 (2019-20)

CHAPTER-6

Water and Sanitation Services Company (WSSC), Abbottabad

6.1 Introduction

Government of Khyber Pakhtunkhwa has established Water and Sanitation Services Company to provide sanitation and waste management service in District Abbottabad having urban characteristics. The company has been incorporated under Section 42 of the company's ordinance 1984 (superseded by companies Act 2017) starting with the water and sanitation services in Abbottabad in 2017.

The company was created as separate entity out of the respective Town Municipal Administrations to deliver integrated water supply, sanitation and solid waste management services through the signing of services and asset management agreements (SAMA) with the respective TMAs in 210VCs/NCs. The SAMA lays down the mechanism of transfer of assets, human resources as well as finances from TMAs to the company.

WSSC was raised as a company which would act as a private sector wing of the Local Government & Rural Development (LD&RD) Department, Khyber Pakhtunkhwa or as its legal successor in the provision of public benefit and social services within bodies comprising urban areas and semi-urban peripheries of the city of Abbottabad. Following are the objectives of the establishment of the WSSC:

1. To establish, run and manage an aggregated, corporatized and modern water and sanitation utility in the city of Abbottabad, ensuring unremitting water, sanitation and solid waste management service delivery to the residents of the city of Abbottabad.
2. To do all and everything necessary, suitable or proper or accidental or conducive to the accomplishment of the aforesaid purpose or the attainment of the object set forth, either alone or in association with other corporate bodies, firms, or individuals to do every other act or thing

incidental or appurtenant to or arising out of connected with the business or powers of the company or part thereof, provided the same be lawful.

As per SAMA, the functions and responsibilities of WSSC are as under:

1. Exclusively responsible entity for planning, designing, construction and operation and maintenance of water supply, sewerage, drainage and solid waste system and allied facilities in the area of operation.
2. Managing, controlling and monitoring existing procedures, processes, actions, activities, facilities, operations, schemes, plans, programs and assets directly or indirectly related to the services.
3. Expansion, increase, enhancement and improvement in existing organizational capability for water and sanitation; Introduction of new schemes, plans, programs, operations, activities, actions, procedures, processes for water and sanitation, making and executing decisions to downsize or discontinue schemes, plans, programs, operations, activities, actions, procedures, processes for the services in line with the provision of the approved budget;
4. Managing, controlling, using maintaining machinery, equipments, tools, plants, vehicles, lands, buildings, structures and other moveable and immovable assets owned managed or controlled previously.
5. Managing, controlling and supervising persons engaged previously in connection with the services and whose services are placed at the disposal of the WSSC.
6. Receiving monies for performance of functions under the SAMA and appropriating and spending these monies in accordance with its own standing operating procedures.
7. Taking all such steps for effective management of the services in order to safeguard public health to ensure that water supply services is effectively managed, waste water and solid waste is reduce, collected, stored, transported, recycled, reused or disposed of, in environmentally sound manner in promoting safety standards.

8. Promoting public awareness on the importance of water conservation, waste reduction, resource recovery and comprehensive and efficient performance of the services.
9. Make arrangements for implementing the services, assigned to it, however, cleanliness arrangements at public facilities such as municipal bus terminals shall be carried out on need basis as and when required.
10. Have full authority for connection and disconnection of services to any area, entity or house hold after giving due notice and issue tickets.
11. Appoint Enforcement Officers and Municipal Wardens for the prevention of municipal offences.
12. Keep and maintenance of all assets in accordance with the standard operating procedures and operation manuals.

Following is the table showing Audit of formations, expenditure and revenue/receipt during FY 2019-20.

(Rs. in million)

S.No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20	Revenue/ Receipts audited FY 2019-20
1	Formations	1	1	87.355	116.331

6.2 Comments on Budget and Expenditure (Variance analysis)

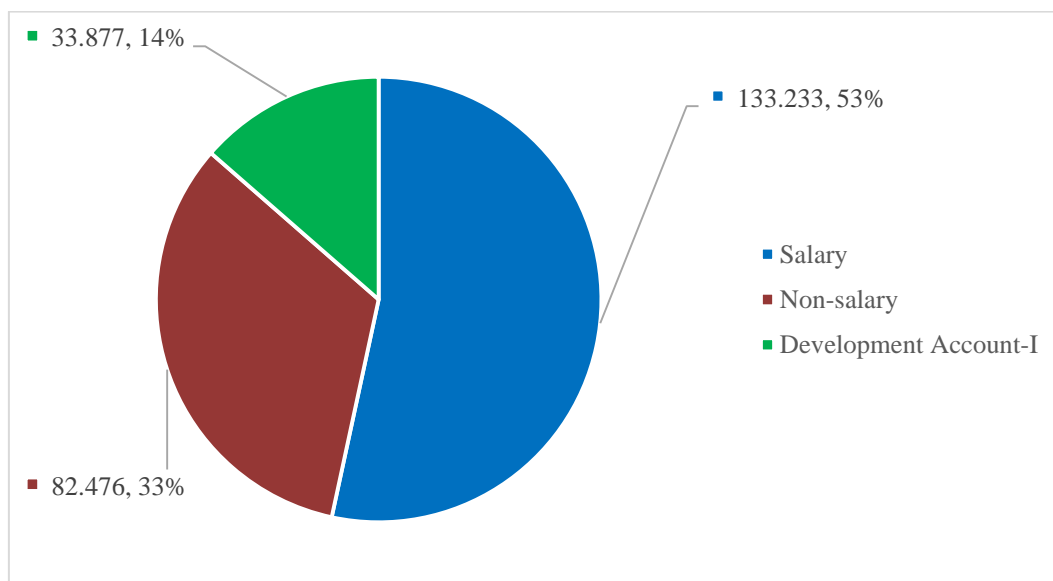
(Rs. in million)

2019-20	Budget	Actual Expenditure/ Receipts	Excess/ (Saving)	%age Excess/Saving
Salary	40.835	133.233	92.398	226.272
Non-salary	269.407	82.476	(186.931)	69.39
Development Account-I	147.095	33.877	(22.053)	76.97
Total	457.337	249.586	(207.751)	45.43
Receipt	559.00	465.323	93.677	-

The savings of Rs. 207.751 million indicates weakness in the capacity of the company to utilize the allocated budget.

EXPENDITURE 2019-20

Rs in millions



6.3 Classified Summary of Audit Observation

Audit observations amounting to Rs. 18.910 million were raised as a result of this audit. This amount also included recoverable of Rs. 18.910 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount (Rs)
1	Value for money and service delivery issues	18.910
Total		18.910

6.4 Comments on the status of compliance with PAC Directives

Since its inception in 2014, it was first time that accounts of WSSP were audited; therefore, status of PAC with regards to WSSP may be treated as NIL.

6.5 AUDIT PARAS

6.5.1 Value for money and service delivery issues

6.5.1.1 Non recovery of outstanding water user charges- Rs.18.910million

According to clause 3(ix) of the SAMA agreement executed between TMA and WSSC Abbottabad, the WSSC Abbottabad is required to collect fees, taxes and user charges in respect of the services, receiving and appropriating all receipts and recoveries thereof.

Water and Sanitation Services Company, Abbottabad failed to recover water rates amounting to Rs.18,910,129 from the different areas of Abbottabad during the period from 01-07-2017 to 27-11-2020 as detailed below:-

S.No	Union Council / Mohallah	Outstanding Balance as on 27-11-2020
1.	Nawanshehr	7,050,230
2.	Malik Pura	5,449,373
3.	Kehal	4,872,666
4.	Main City Urban	1,537,860
Total		18,910,129

Audit observed that government dues remained outstanding due to weak management control and resulted in loss to public exchequer.

When pointed out in December 2020, management stated that this amount includes arrears received from TMA amounting Rs.12.700 million and we had added only Rs. 6.200 million in arrears. WSSC Abbottabad had totally billed Rs. 81.3 million and received Rs. 75.100 million. Company's recovery ratio is 92% which is highest in all water utilities in Pakistan. Every cycle we are improving and in recent cycle we had recovered 118% of amount billed. These arrears are chronic one which needs time to collect.

WSSC Abbottabad is putting every effort to collect the arrears and following steps have been already taken:

- Issued legal notices to defaulters (Sample of notice is attached).
- Improvement in customer database through marking of each household with customer ID number so that to ensure 100% customer identification and bills distribution. At the time of transferring data by TMA Abbottabad only name of consumers was available without proper address.
- Established recovery teams for defaulter customers who visit door to door for recovery from defaulters. Company has also created a web portal and dashboard for monitory recovery.
- Established separate disconnection team for disconnecting non-payers

Water rate collection of WSSC Abbottabad is best in all water utilities in Pakistan, which had been admired by the Pakistan Water Operators Network (PWON).

Reply was not satisfactory as huge amount of water rate is still outstanding which needs to be recovered from the defaulters.

Request for convening of DAC meeting was made in November 2020, however, DAC meeting was not convened till finalization of this report.

Audit recommends that government dues should be recovered immediately.

AIR Para No.0 (2019-20)

ANNEXURES

Annexure-1

MFDAC

S. No	AIR No.	Department	Title of the Para	Amount in million
1	03	Deputy Commissioner	Non-deduction of income tax and GST	0.136
2	04	..do..	Non-accountal of purchased items in to Stock register	0.586
3	05	..do..	Non-availability of record	0.00
4	06	..do..	Unauthorized allocation of fund under Lump Sum Provision	520.394
5	07	..do..	Non maintenance of Assets record	2.320
6	08	..do..	Unauthorized expenditure on account of printing and publication charges	0.839
7	09	..do..	Non maintenance of building record and illegal occupation of office residential buildings and non-recovery of dues	3.060
8	10	..do..	Un-authentic expenditure on account of repair/maintenance	1.282
9	12	..do..	Non-Preparation /Non-reconciliation of consolidated fund account	8,920.536
10	13	..do..	Un-authorized drawl of salary	0.757
11	14	..do..	Non-Deduction of Allowances during leave period	0.037
12	15	..do..	Non recovery on account of Conveyance Allowance from officers having vehicle	0.030
13	01	District Health Officer	Irregular purchase of items	0.112
14	02	..do..	Irregular expenditure on account of POL	0.662
15	03	..do..	Loss to Government due to difference in rates of the same items purchased	0.189
16	04	..do..	Overpayment on account of HPA to EPI	0.960
17	06	..do..	Non reporting of clinical efficacy of medicines valuing	32.861
18	07	..do..	Non supply of medicines and non-imposition of penalty	1.321
19	08	..do..	Loss due to non- recovery of penalty for late supply of medicines	0.018
20	09	..do..	Non conversion of current bank accounts into PLS and loss to exchequer	0.00
21	10	..do..	Non-reconciliation of expenditure & receipts	974.106
22	12	..do..	Overpayment on account of HPA	0.136
23	13	..do..	Loss to Government due to Non-auction/ non-surrender of condemned vehicles	0.00
24	14	..do..	Irregular expenditure on account of POL / repair of transports	1.521
25	15	..do..	Irregular & unauthorized detailment of health staff from	0.00

			Health Facilities	
26	16	..do..	Irregular expenditure out of COVID-19 funds	0.404
27	17	..do..	Loss to Govt; due to non-deduction of conveyance allowance	0.209
28	18	..do..	Loss to Govt; due to non-deduction of income tax	0.751
29	03	DEO (Male) Abbottabad	Irregular Posting transfer of teaching staff in Primary Schools	0.00
30	04		Unauthorized payment of Loans out of Scouts fund - Rs.1,350,477	
31	05	..do..	Loss to government due to non-recovery of Scouts/Red Crescent fund	0.538
32	07	..do..	Loss to Government due to issuance of Conditional Grant to the demolished Building school	0.745
33	08	..do..	Non observing of the financial procedure issued by the FD and PTCs Guide Lines	38.046
34	09	..do..	Improper maintenance of record	0.00
35	10	..do..	Loss to Government due to issuance of Conditional Grant to GMPS	0.695
36	11	..do..	Loss to Government due to issuance of Conditional Grant & Petty repair to the Closed schools	0.550
37	12	..do..	Non-implementation of rationalization policy in Primary schools.	0.00
38	13		Non recovery on account of Conveyance Allowance to whom Government conveyance facility was allocated permanently – Rs 1,540,000	
39	14	..do..	Irregular Procurement without fulfilling Coddle formalities	0.378
40	15	..do..	Unjustified drawl of TA/DA	3.992
41	16		Unauthorized payment of salaries through DDO – Rs 1,975,512	
42	17	..do..	Unauthorized payment of CA along with designated vehicles	0.505
43	18	..do..	Unauthorized payment of Science teaching allowance	1.225
44	19		Unauthorized payments to DDOs instead of crossed cheques to vendors - Rs 7.765 million	
45	20	..do..	Unauthorized payment of dress allowance	0.025
46	21	..do..	Irregular payment/Non-recovery of ARA	0.006
47	22	..do..	Loss to Government due to issuance of Conditional Grant to the demolished Building school	0.645
48	03	DEO (F) Abbottabad	Irregular Drawl of POL without maintaining Log Book and repair work of vehicle/Unknown whereabouts of changed Parts of vehicles	0.444
49	04	..do..	Unverified expenditure out of PTC Funds	26.940
50	05	..do..	Non observing of the financial procedure issued by the FD	0.00

			while PTCs Expenditure	
51	06	..do..	Irregular Expenditure on account of Construction works violating the PTCs Guide lines	20.00
52	07	..do..	Irrational Expenditure on account of TA/DA funds	1.788
53	08	..do..	Irregular expenditure without fulfilling Coddle formalities and non accountal of Purchased items	0.979
54	09	..do..	Non-deduction of income tax	0.113
55	10	..do..	Non-Production of Shaheen Fund, Girls Guide Fund and Red Crescent Funds	0.00
56	11	..do..	Irregula drawl/ over payment on account of Conveyance Charges during vacations	0.240
57	12	..do..	Non-Deduction of Conveyance Allowance during leave period	0.365
58	13	..do..	Waste full and Irregular expenditure on construction of Narrian flats	1.944
59	14	..do..	Unauthorized expenditure without Technical Sanction	2.535
60	15	..do..	Non-Deduction of Conveyance Allowance during leave period	0.365
61	01	DO Social welfare Abbottabad	Non construction of office building	0.00
62	02	..do..	Non- Conducting of physical verification of Assets	0.00
63	03	..do..	Blockage of funds to the tune of million of rupees	0.00
64	04	..do..	Irregular expenditure on account of Electric bill	0.386
65	05	..do..	Irregular payment of Payroll of employees	68.532
66	06	..do..	Loss due to non- deduction of General Sales Tax	0.706
67	07	..do..	Irregular execution of contract for supply of Ration	0.00
68	08	..do..	Loss to Government due to irregular deposit of funds in current bank account	0.00
69	09	..do..	Loss due to theft of Toyota-Hiac Van	1.500
70	10	..do..	Non repair of damage building of Special welfare Abbottabad	0.00
71	11	..do..	Irregular receipt of store from closed centers	0.00
72	12	..do..	Non clearance of liabilities of contractor	3.716
73	13	..do..	Irregular purchase of furniture from SIDB	0.325
74	01	TMA Abbottabad	Loss due to non-recovery of auction money of various contracts	2.911
75	06	--do--	Loss to Government due to non-recovery of rent and non-execution of lease/rent agreement–Rs 159.664 million	159.664
76	07	--do--	Non-recovery of cost of land after denotification& non-acquisition of land	42.694
77	08	--do--	Creation of liability due to defective resolution	36.512
78	11	--do--	Loss to Govt. due to irregular award of contract	1.072

79	10	--do--	Loss to Government due to irregular execution of work	2.025
80	12	--do--	Waste full and Irregular expenditure on construction of Narrian flats	1.944
81	13	--do--	Unauthorized expenditure without Technical Sanction	2.535
82	15	--do--	Overpayment due to non-deduction of steel quantity from RCC work	1.279
83	16	--do--	Creation of liability due to defective resolution	36.512
84	17	--do--	Unauthentic expenditure without authenticated Schedule of Authorized Expenditure and preparation of monthly reports	246.663
85	18	--do--	Loss due to awarding undue favor to WSSCA	0.00
86	19	--do--	Irregular expenditure on sanitation services	2.00
87	20	--do--	Non submission of Accounts of Local Government	385.119
88	21	--do--	Irregular utilization of Developmental budget for salary	59.000
89	01	TMA Lora	Loss to government on account of non imposition of penalty	0.800
90	02	..do..	Loss to government on account of non execution of items of PC I	0.580
91	03	..do..	Non execution of scheme	0.200
92	04	..do..	Non auction of adda fee	0.00
93	01	TMA Lower tanawl	Unauthorized payment on account of COVID-19 out of security account	0.150
94	02	--do--	Irregular transfer of funds to Deputy Commissioner Abbottabad	5.00
95	03	--do--	Lapse of funds due to weak management	16.839
96	04	--do--	Unauthorized transfer of grant to designated bank account	12.313
97	05	--do--	Irregular award of contracts without availability of funds	7.100
98	06	--do--	Non imposition of penalty on non-completion of developmental schemes	1.304
99	07	--do--	Non submission of Accounts of Local Government	2.219
100	08	--do--	Non generation of revenue due to inefficiency	0
101	09	..do..	Unauthentic expenditure on account execution of developmental schemes	6.705
102	10	..do..	Irregular collection of 2% property tax	2.71
103	11	..do..	Non-deposit of profit into Government treasury	0.314
104	12	..do..	Irregular developmental expenditure without TS	5.618
105	13	..do..	Unauthentic deposit of Income tax	0.608
106	14	..do..	Overpayment due to wrong calculation	0131
107	15	..do..	Non deduction of KPRA tax	0.413
108	16	..do..	Unauthorized payment on account of Budget incentive and charcoal allowance	0.252
109	17	..do..	Non maintenance of books of accounts	0.00

110	18	..do..	Non deposit of sales tax and Income Tax	0.305
111	01	TMA Havelian	Illegal collection of 2% property tax by cantonment in the jurisdiction of TMA Havelian	0.00
112	02	--do--	Non reconciliation of revenue collected under 2% property tax	18.507
113	04	--do--	Unauthorized payment of sign board on construction works	2.590
114	06	--do--	Non imposition of penalty on non-completion of developmental schemes	6.960
115	07	--do--	Irregular transfer of funds from security account for salary purposes	5.832
116	08	--do--	Non-deposit of profit into Government treasury	1.172
117	09	--do--	Non recovery of rent of shops and water user charges	14.047
118	10	--do--	Non recovery of long outstanding dues on account of rent and water user charges	43.628
119	11	..do..	Non collection of revenue on account of building plan fee due to ill management	0.00
120	12	..do..	Illegal cancellation of auction of shops of highest bidders	0.00
121	13	..do..	Loss due to non-allotment of shops December to June 2020	0.00
122	14	--do--	Irregular expenditure of developmental works in public hujras without mutation in the name of executing agency	2.190
123	15	..do..	Non surrender of savings of developmental schemes	5.571
124	16	..do..	Irregular expenditure without Technical sanction	49.530
125	17	..do..	Blockage of government money	0.895
126	18	..do..	Loss due to non-achievement of target on auction of various contracts	21.223
127	19	..do..	Irregular expenditure due to non-obtaining NOC from education department for repair and construction of works	12.590
128	20	..do..	Irregular auction of GBS with various bid amount due to negligence/inability of the management	0.00
129	21	..do..	Overpayment on account of technical allowance	0.433
130	22	..do..	Unauthorized payment Audit fee out of developmental budget	0.920
131	23	..do..	Unauthorized drawl of Hot & Cold charges	0.743
132	24	..do..	Non imposition of penalty on late deposit of installments of sign board	0.590
133	25	..do..	Unjustified collection on account of license fees	0.236
134	26	..do..	Overpayment on account of pension contribution to LCB	0.437
135	27	..do..	Overpayment of account of 2% LCB pool fund	0.140
136	28	..do..	Suspected misappropriation in slaughter house	0.323
137	29	..do..	Misappropriation of account of cattle fair sajikot	0.089

138	02	ADLGE & RDD	Unauthorized posting of staff on detailment	0.00
139	03	..do..	Non deduction of Conveyance Allowance	0.060
140	04	..do..	Excess expenditure in salary heads over budgetary grants	21.747
141	07	..do..	Loss to government due to non-conversion of current accounts into PLS	0.00
142	08	..do..	Loss due to overpayment to contractor	0.31
143	09	..do..	Loss to Government by ignoring lowest bidder	0.111
144	10	..do..	Loss due to overpayment	0.344
145	11	..do..	Loss to Government due to defective tendering process	0.294
146	12	..do..	Loss due to overpayment Rs 47,061	0.047
147	14	..do..	Irregular expenditure in absence of mutation deed	1.000
		Abbottabad Development Authority		
148	01	..do..	Non-deposit of profit into Government treasury	4.449
149	02	..do..	Non deposit of Income tax	2.456
150	03	..do..	Non recovery of non-user charges	202.985
151	04	..do..	Non recovery of Sui gas charges from the allottees of Abbottabad Township	37.696
152	05	..do..	Non-recovery of Possession Fees	7.046
153	06	..do..	Non provision of sui gas facilities besides advance payment to SNGPL	4.915
154	07	..do..	Non-Colonization in Abbottabad Development Authority.	0.00
155	08	..do..	Unauthorized creation of liabilities on account of Sui gas charges	55.875
156	09	..do..	Blockage of Government money	3.508
157	10	..do..	Non deposit of stamp duty	0.299
158	11	..do..	Non-recovery of long outstanding temporary loan	9.353
159	12	..do..	Irregular construction of tube well out of area of township and payment of huge electricity bills thereof	0.540
160	13	..do..	Irregular retention of awarded land fund of township	5.000
161	14	..do..	Non construction of plazas, shops etc in the township	0.00
162	15	..do..	Unauthentic expenditure due to non-obtaining auditor's opinion and non-maintenance of computerize record	18.076
163	16	..do..	Unauthentic deposit of Income tax	0.460
164	17	..do..	Non-conducting of Physical verification/ stock taking	0.00
		Galiyat Development Authority		
165	01	..do..	Non deposit of profit into government treasury	53.178
166	02	..do..	Loss due to payment of inadmissible Executive Allowance	3.031
167	03	..do..	Unauthorized payment on account of Authority Allowance	0.609
168	04	..do..	Loss due to unauthorized payment of Top-up allowance	1.800

169	05	..do..	Unjustified expenditure on payment of Authority Allowance	21.834
170	06	..do..	Unverified payment of salaries of contingent staff	29.978
171	07	..do..	Overpayment on account of house rent allowance	0.234
172	08	..do..	Overpayment on account of authority allowance to additional charge employees	1.980
173	09	..do..	Unauthorized approval of additional charge	0.00
174	10	..do..	Less recovery of pay & allowances of chair left employees from the contractor	0.732
175	11	..do..	Overpayment due to non-deduction of conveyance allowance from pay & allowances	0.214
176	12	..do..	Overpayment on account of authority allowance to Accounts Officer	0.240
177	13	..do..	Unauthorized payment on account of Audit fee	2.721
178	14	..do..	Un-justified retention of project staff after project completion and payment of salaries from regular budget of GDA	8.732
179	18	..do..	Unjustified payment of law charges	2.525
180	19	..do..	Unauthorized opening of bank accounts without approval of Finance Department and placement of funds in commercial bank	218.413
181	20	..do..	Unverified expenditure on electricity charges in the absence of separate meter of reading	0.567
182	21	..do..	Non recovery of 1/5 th GST from M/S Rawal Industrial Equipment	0.372
183	22	..do..	Wasteful expenditure on account of computerization of land 139record and management information system	0.457
184	23	..do..	Irregular retention of 01 extra rental building	0.453
185	24	..do..	Irregular deposit of TDR amounting to	180.000
186	35	..do..	Loss due to investment of TDR in BOK instead of NRSP Microfinance bank	2.500
187	36	..do..	Irregular expenditure on execution of schemes without T. S	9.622
188	38	..do..	Non-conducting of Physical verification/ stock taking	0.00
189	01	WSSC Abbottabad	Pendency in budget approval of amounting	446.081
190	02	..do..	Non-fulfilment of targets of SAMA Agreement by WSSC Abbottabad	0.00
191	03	..do..	Non Vetting of Financial / HR and Procurement Manual	0.00
192	04	..do..	Loss to government due to non-deposit of profit into government treasury	18.506
193	05	..do..	Discrepancies in the contract Agreement	0.00
194	06	..do..	Non-obtaining of rent reasonability certificate on account of Rent of office building	8.231

195	09	..do..	Irregular payment of honoraria	1.470
196	10	..do..	Irregular award of contract	3.925
197	11	..do..	Non-deductions of Group Insurance from deputed employees of TMA	0.00
198	12	..do..	No revenue generated from the waste collection	0.00
199	13	..do..	Recurring Loss of	186.886
200	14	..do..	Non deduction of stamp duty on supply	0.177
201	15	..do..	Wasteful expenditure	0.126
202	16	..do..	Unjustified payment of Deputation Allowance	8.083
Total				13,594.706

Annex-2
Para 2.5.2.1

Detail of non-deduction of conveyance allowance and house rent allowance

S#	NAME OF OFFICER/OFFICIAL.	PLACE OF POSTING.	PERIOD.	HRA	CA	TOTAL
1	Dr.MirzaAtif. (Medical Officer)	Type D Boi.	01.07.2019 to 30.06.2020	4433x12=53196	5000x12=60000	113,196
2	Dr.M.Maddasir.(Medical Officer)	CH Khairagali.	01.07.2019 to 30.06.2020	4433x12=53196	5000x12=60000	113,196
3	ShareenAkram.(Charge Nurse)	Type D Lora.	01.03.2020 to 30.06.2020	0	5000x4=20000	20,000
4	M.Sajjad. (Jr.PHC Tech: M/P)	BHU B.P.Khan.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
5	M.Ali. (Jr.PHC Tech: M/P)	BHU Mangal.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
6	M.Rafique. (Jr.PHC Tech: M/P)	BHU Pando Thana.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
7	NagmanaBibi.(Jr.PHC Tech: MCH)	BHU Harno.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
8	Sajida. (Jr.PHC Tech: MCH)	BHU P.K.Khan.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
9	ShazadAmjid.(Jr.PHC Tech: M/P)	BHU Rajoya.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
10	Kashif. (Jr.PHC Tech: M/P)	BHU Nawasher.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
11	AmainaZubair. (Jr.PHC Tech: MCH)	BHU Mohara.	01.02.2020 to 30.06.2020	1961x5=9805	2856x5=14280	24,085
12	Dr.AsiaFozia.(W.M.O)	BHU S.Bandi.	01.12.2019 to 30.06.2020	4433x7=31031	5000x7=35000	66,031

13	Dr.SabadMurtaz.(W.M.O)	BHU Jabbrain.	01.07.2019 to 30.06.2020	4433x12=53196	5000x12=60000	113,196
14	Dr.AyshaBukhari. (W.M.O)	BHU Beerangali.	01.07.2019 to 30.06.2020	4433x12=53196	5000x12=60000	113,196
15	Dr.FoziaMukthair. (W.M.O)	BHU Phalkot.	01.07.2019 to 30.06.2020	4433x12=53196	5000x12=60000	113,196
16	Dr.M.Imran.(Medical Officer)	BHU KokalBarseen.	01.12.2019 to 30.06.2019	4433x7=31031	5000x7=35000	66,031
17	RoziAmeen.(Jr.PHCTech:M/P)	BHU Dhamtour.	01.07.2019 to 30.06.2020	1961x12=23532	2856x12=34272	57,804
Grand Total				526103	678456	1,204,559

Annex-03
Para 2.5.2.2

Detail of conveyance allowance paid during leave period

S.No	Name of School	No Teachers	Rate of Conveyance Allowance	Period	Amount overpaid Rs.
3.	Middle Schools (Male)	549	2,856	5 months	7,839,720
4.	Primary Schools (Male)	2249	2,856	5 months	32,115,720
Total					39,955,440

S.No	Particulars	Conveyance Allowance	Period	Amount overpaid Rs.
1.	Middle Schools	1,870,230	5 months	9,351,150
2.	SDEO F Lora	10,000	5 months	50,000
3	SDEO (F) Abbottabad	59,782	5 months	298,910
4	SDEO (F) Abbottabad Havelian	24,429	5 months	122,145
5	SDEO (M) sherwan	17,856	5 months	89,280
Total				9,911,485

Annex-4
Para 2.5.3.1

Detail of expenditure on rented buildings

S.No	Particulars	Items	Amount
1.	GMS Sungreri	PTC/conditional Grant	1,551,800
2.	GHS Bagan	PTC	105,000
Total			1,656,800

Sr. No	Name Of employees	Petty Repair	Conditional Grant	Amount
1	GGPS shekhulBandi	34,000	800,000	834,000
2	GGPS Batakeri	0	982,000	982,000
3	GGPS Dotar	10,000	0	10,000
4	GGPSKhureeBamda	10,000	755,000	765,000
5	GGPS RawlayKuthwal	10,000	0	10,000
6	GGPS Lower Kurli	20,000	1,721,000	1,741,000
7	GGPS GaliBanian	10,000	0	10,000
8	GGPS Sialkot	32,000	120,000	152,000
Total				4,504,000

Annex-5
Para 3.5.1.4

Detail of overpayment made in Family Park scheme

Quantity allowed as per TS	1,031.14
Quantity paid as per Bill	1,481.00
Quantity executed excess than TS	449.86
Rate	1,127.50
Overpayment	507,212.64
Overpayment after Adding cost factor	522,429.02
Net Overpayment after deducting 24% below	397,046.05

Quantity executed under tuff tiles	82.81
Rate paid	1127.5
Overpayment	93,373.09
Overpayment after Adding cost factor	96,174.28
Net Overpayment after deducting 24% below	73,092.45

Total quantity executed	1481
Less quantity executed under tuff tiles	82.81
Quantity executed on 06 plots	1,398.19
Rate paid 03-60-d	1127.5
Rate required 03-16-b	212.55
Difference	914.95
Overpayment	1,279,274
Overpayment after Adding cost factor	1,317,652
Net Overpayment after deducting 24% below	1,001,416

Annex-6
Para 3.5.1.7

Detail of property tax not collected

S. No	Award No	FY	Award Amount	Collector	2% Property tax (Rs)
1	02	2016-17	103,544,345	Land Acquisition Collector (NHA)	2,070,887
2	01	-do-	41,755,751	-do-	835,115
3	252	2015-16	2,640,415	DC Abbottabad	52,808
4	255	-do-	12,172,344	-do-	243,446
5	256	-do-	62,144	-do-	1,242
6	262	2016-17	4,940,256	-do-	98,805
7	270	2017-18	210,918	-do-	4,218
	272	-do-	24,626,392	-do-	492,527
Total					3,799,048

Annex-7
Para 3.5.2.2

Detail of KPRA tax not deducted

S. No	Name of ADP	Expenditure during 2019-20	KPRA Tax @5%
1	Tehsil ADP 2019-20	27,667,227	1,383,361
2	Savings DADP 2015-16	15,494,684	774,734
3	DADP 2015-16	20,424,883	1,021,244
4	DADP 2016-17	49,532,794	2,476,640
5	DADP 2019-20	16,124,163	806,208
Total		129,243,751	6,462,187

Annex-8
Para 4.5.1.1

Detail of non-imposition of penalty

Sr . #	Name of Scheme	V/C/N/C	E/Cost	Expenditure	Date of Commencement	required completion	Status	Penalty
1	Provision of Additional Room (0.601) at GMS Banota.	PattanKalan	601,000	286,020	26.7.2019	60 days	WIP	60,100
2	Provision of Major Repair (0.36) at GHS Chunali.	NagriTatial	360,000	178,749	25.7.2019	60 days	WIP	36,000
3	Provision of Major Repair (0.601) at GMS MairaRehmal	Seer Sharqi	601,000	514,686	25.7.2019	60 days	WIP	60,100
4	Provision of Major Repair (0.601) at GHS Summa Karaga.	Goreeni	601,000	423,855	26.7.2019	60 days	WIP	60,100
5	Provision of Major Repair (0.601) at GHS Ghari Noor Pur.	Lora	601,000	423,855	26.7.2019	60 days	WIP	60,100
6	Provision of Boundary wall (0.61) at GHS PindKargo Khan.	PindKargo Khan	610,000	400,354	25.7.2019	60 days	WIP	61,000
7	Provision of Major Repair (0.6) at GHS Sheikh UIBandi.	Sheikhul Bandi	600,000	489,363	26.7.2019	60 days	WIP	60,000
8	Provision of Boundary wall (0.601) at GHS Sarhan.	Boi	601,000	299,369	26.7.2019	60 days	WIP	60,100

9	Provision of Major Repair (0.601) at GMS Jandar Bari.	Phalkot	601,000	177,066	25.7.2019	60 days	WIP	60,100
10	GGMS Thati Ahmad Khan (Water).	Sherwan	150,000	147,150	26.7.2019	60 days	WIP	15,000
11	GGHS Mirpur (Major Repair).	Mirpur	900,000	296,214	25.7.2019	60 days	WIP	90,000
12	GGMS Pawa (Building Repair).	Pawa	601,000	537,505	26.7.2019	60 days	WIP	60,100
13	GGMS PatharGali (Class Room).	Kukmong	900,000	694,700	26.7.2019	60 days	WIP	90,000
14	GGMS PatharGali (Boundary Wall).	Kukmong	861,000	652,743	26.7.2019	60 days	WIP	86,100
15	GGHS Seer (Building Repair).	Seer Sharqi	1,000,000	697,854	25.7.2019	60 days	WIP	100,000
16	GGMS Pawa (Building Repair).	Pawa	150,000	100,887	26.7.2019	60 days	WIP	15,000
17	GGMS Banda Said Khan (Water).	Dhamto ur	200,000	158,833	25.7.2019	60 days	WIP	20,000
18	GGMS Basian (Water).	Berote	300,000	174,884	26.7.2019	60 days	WIP	30,000
19	GGMS Basian (Boundary Wall).	Berote	1,000,000	572,984	26.7.2019	60 days	WIP	100,000
20	GGMS Basian (Group Latrine).	Berote	200,000	90,785	26.7.2019	60 days	WIP	20,000
21	GGHS Bakote (Building Repair).	Bakote	700,000	535,790	26.7.2019	60 days	WIP	70,000
Total								1,213,800

Annex-09**Para 4.5.2.1****DETAIL OF OUTSTANDING RENT OF DISTRICT COUNCIL'S PROPERTY ABBOTTABAD**

S. No	Name of Tenant	Location	Status of Property	Monthly Rent	Current Demand 2019-20	Arrear upto 30-06-2019	Total Demand	Recovery upto 30-06-2020	Outstanding
1	Ahtesham-ul-Haq	Hockey Stadium	Shop	5095	61140	0	61140	61140	0
2	Noor Zaman	Hockey Stadium	Shop	4631	55572	0	55572	27792	27780
3	Mohammad Banaras	Hockey Stadium	Shop	4631	55572	12630	68202	40418	27784
4	Waqar-ul-Islam	Hockey Stadium	Shop	4631	55572	0	55572	9262	46310
5	Mohammad Sabir	Hockey Stadium	Shop	5096	61152	0	61152	43828	17324
6	Mohammad Khurshid	Hockey Stadium	Shop	4631	55572	25260	80832	80832	0
7	Abdul Salam	Hockey Stadium	Shop	4632	55584	8422	64006	64006	0
8	M. Bashir Abbasi	Hockey Stadium	Shop	5096	61152	0	61152	15268	45884
9	Khalid Mehmood	Hockey Stadium	Shop	5100	61200	0	61200	15076	46124
10	Malik M. Ameen	Hockey Stadium	Shop	4632	55584	0	55584	32424	23160
11	Siraj-us-Saqlain	Hockey Stadium	Shop	4632	55584	0	55584	13896	41688
12	M. Ejaz Khan	Hockey Stadium	Shop	4632	55584	0	55584	0	55584
13	Mohammad Bilal	Hockey Stadium	Shop	4632	55584	0	55584	13896	41688
14	Rasheed Khan	Hockey Stadium	Shop	4632	55584	25266	80850	4632	76218
15	Amjad Islam	Hockey Stadium	Shop	4632	55584	0	55584	4633	50951
16	Mohammad Riaz	Hockey Stadium	Shop	4632	55584	0	55584	0	55584
17	Shams-ul-Haq	Hockey Stadium	Shop	4632	55584	50532	106116	69060	37056
18	Faisal	Hockey	Shop	4632	55584	0	55584	13896	41688

	Mehmood	Stadium							
19	Tariq Khan	Hockey Stadium	Shop	4632	55584	12633	68217	68217	0
20	Syed AftabHussain	Hockey Stadium	Shop	4632	55584	0	55584	55584	0
21	SaminaJamil	Hockey Stadium	Cabin	1038	12456	0	12456	6228	6228
22	Siraj-us-Saqlain	Hockey Stadium	Cabin	1859	22308	34113	56421	14872	41549
23	M. Usman	Hockey Stadium	Cabin	858	10296	2142	12438	5000	7438
24	Abdul Waheed	Hockey Stadium	Shop	4632	55584	0	55584	55584	0
25	Muhammad Ali	Hockey Stadium	Cabin	1108	13296	0	13296	13296	0
26	Muhammad Saleem	Hockey Stadium	Cabin	1658	19896	9214	29110	4704	24406
27	Mohammad Sabir	Hockey Stadium	Cabin	1146	13752	0	13752	5730	8022
28	IshratBanoWd /O Sagheer	Raikhana Bazar	Shop	6223	74676	16168	90844	66233	24611
29	Mohammad Mushtaq	Raikhana Bazar	Shop	8163	97956	8061	106017	85119	20898
30	YasirArfat	Raikhana Bazar	Shop	5668	68016	0	68016	68016	0
31	Abdul Hafeez	Raikhana Bazar	Shop	5668	68016	0	68016	68016	0
32	Mohammad Nawaz Khan	Raikhana Bazar	Shop	6179	74148	5106	79254	73122	6132
33	Malik MuhShahzad	Raikhana Bazar	Shop	5668	68016	0	68016	28804	39212
34	M. Siddique&M. Maqsood	Raikhana Bazar	Shop	5668	68016	5152	73168	73168	0
35	Mohammad Ahmed	Raikhana Bazar	Shop	7212	86544	0	86544	86544	0
36	Mohammad Tayyab	Raikhana Bazar	Shop	5668	68016	0	68016	22672	45344
37	M. Siddique&M. Maqsood	Raikhana Bazar	Shop	5668	68016	0	68016	67460	556
38	Mohammad Irshad	Raikhana Bazar	Shop	5668	68016	14049	82065	29502	52563
39	Shahid Bashir	Raikhana Bazar	Shop	6696	80352	348	80700	17044	63656
40	Muhammad	Fruit	Shop	7212	86544	0	86544	86544	0

	Irshad	Market							
41	AashiqZaman	Fruit Market	Shop	7212	86544	0	86544	86544	0
42	Mohammad Rafique	Fruit Market	Shop	7212	86544	39336	125880	53760	72120
43	M. Nadeem& M. Faheem	Fruit Market	Shop	7933	95196	26224	121420	32780	88640
44	Aziz-ul-Haq	Fruit Market	Shop	5667	68004	0	68004	23396	44608
45	Khalid Aslam	Fruit Market	Shop	5667	68004	0	68004	39662	28342
46	M. Nadeem& M. Faheem	Fruit Market	Shop	5667	68004	15453	83457	0	83457
47	Khalid Aslam	Fruit Market	Shop	7212	86544	0	86544	50484	36060
48	Khalid Aslam	Fruit Market	Shop	7212	86544	0	86544	50484	36060
49	ZahidAslam	Fruit Market	Shop	7212	86544	0	86544	36060	50484
50	Mohammad Saeed	Fruit Market	Shop	7212	86544	35760	122304	64858	57446
51	Mohammad Riaz	Fruit Market	Shop	5668	68016	4683	72699	66507	6192
52	Moh: Elahi& Aurangzeb	Fruit Market	Shop	5668	68016	0	68016	56680	11336
53	Mohammad Hafeez	Fruit Market	Shop	5668	68016	0	68016	68016	0
54	Mohammad Hafeez	Fruit Market	Shop	5668	68016	0	68016	68016	0
55	Abdul Ghafoor	Fruit Market	Shop	5668	68016	0	68016	68008	8
56	Mehboob-ur-Rehman	Fruit Market	Shop	5668	68016	0	68016	45317	22699
57	Abdul Maalik	Fruit Market	Shop	5668	68016	0	68016	68008	8
58	Abdul Khaliq	Fruit Market	Shop	7212	86544	0	86544	86544	0
59	Mohammad Shafique	Fruit Market	Shop	7933	95196	7211	102407	102407	0
60	Aziz-ul-Haq	Fruit Market	Shop	5668	68016	0	68016	68016	0
61	Aziz-ul-Haq	Fruit Market	Shop	5668	68016	0	68016	68016	0
62	Aziz-ul-Haq	Fruit Market	Shop	5668	68016	0	68016	68016	0
63	Aziz-ul-Haq	Fruit	Shop	5668	68016	0	68016	66222	1794

		Market							
64	Abdul Ghafoor	Fruit Market	Shop	5668	68016	0	68016	61736	6280
65	Mohammad Asif	Fruit Market	Shop	5668	68016	0	68016	68016	0
66	Adeel Ahmed	Fruit Market	Shop	5668	68016	0	68016	68012	4
67	Irshad Khan	Fruit Market	Shop	6236	74832	0	74832	70564	4268
68	Mohammad Asif	Fruit Market	Shop	7212	86544	0	86544	43272	43272
69	Sakhi Sultan	Fruit Market	Shop	2835	34020	0	34020	34020	0
70	Jamshaid Khan	Fruit Market	Shop	2835	34020	13924	47944	15000	32944
71	Shah Nawaz	Fruit Market	Shop	7212	86544	0	86544	36060	50484
72	Tariq Zaman	Fruit Market	Shop	5668	68016	0	68016	68016	0
73	Muhammad Irshad	Fruit Market	Shop	5668	68016	0	68016	45344	22672
74	Rashid Zaman	Fruit Market	Shop	6233	74796	0	74796	74796	0
75	TahirZaman	Fruit Market	Shop	7212	86544	0	86544	86544	0
76	TahirZamanet c	Fruit Market	Shop	5668	68016	0	68016	34008	34008
77	Khalid Aslam	Fruit Market	Stairs	2631	31572	0	31572	22992	8580
78	Mohammad Hafeez	Fruit Market	Stairs	2589	31068	0	31068	31068	0
79	Nadeem Ali &Amjad Ali	Fruit Market	Stairs	2837	34044	7737	41781	24759	17022
80	Muhammad Arif	Fruit Market	Stairs	2580	30960	5409	36369	30960	5409
81	Jamshaid Khan	Fruit Market	Stairs	2580	30960	28140	59100	0	59100
82	Ahmed Ali Advocate	Kutchery	Office	2580	30960	0	30960	20400	10560
83	Qazi Muhammad ArshidAdv	Kutchery	Office	3167	38004	34548	72552	34548	38004
84	Fakhar-ul-Islam Advocate	Kutchery	Office	2580	30960	0	30960	7740	23220
85	NaeemMustaf	Kutchery	Office	2580	30960	2924	33884	0	33884

	a								
86	SobiaRasheed Adv	Kutchery	Office	2580	30960	14070	45030	29550	15480
87	Haroon Khan Adv	Kutchery	Office	2366	28392	45284	73676	0	73676
88	Munir Kamal Jadoon	PHT Adda	Shop	3511	42132	19146	61278	61278	0
89	QaisarIqbal	PHT Adda	Shop	3611	43332	1932	45264	34431	10833
90	Mohammad Arif	PHT Adda	Shop	3611	43332	0	43332	43332	0
91	Haji Mohammad Ayaz	PHT Adda	Shop	3611	43332	0	43332	43332	0
92	Haji Mohammad Ayaz	PHT Adda	Shop	3611	43332	0	43332	43332	0
93	Mohammad Aslam	PHT Adda	Shop	3611	43332	0	43332	32099	11233
94	Mohammad Pervez	PHT Adda	Shop	3611	43332	0	43332	43332	0
95	Mohammad Akram	PHT Adda	Shop	3611	43332	0	43332	43332	0
96	Mohammad Yousaf	PHT Adda	Shop	3611	43332	0	43332	43320	12
97	Yasir S/O M. Yousaf	PHT Adda	Shop	3611	43332	0	43332	43320	12
98	Pir Mohammad	PHT Adda	Shop	3611	43332	0	43332	29722	13610
99	Zulfiqar	PHT Adda	Shop	3611	43332	0	43332	43332	0
100	Fakhar-e-Alam	PHT Adda	Shop	2815	33780	0	33780	33780	0
101	M. Ashraf Khan Adv	PHT Adda	Shop	2815	33780	58632	92412	0	92412
102	Asad Khan Adv	PHT Adda	Shop	2815	33780	58632	92412	0	92412
103	Suriya Sultan Adv	PHT Adda	Shop	3611	43332	0	43332	10833	32499
104	JaveriaAmjad	PHT Adda	Shop	3611	43332	20472	63804	63804	0
105	Zulfiqar	PHT Adda	Cabin	3088	37056	0	37056	37056	0
106	Muhammad Ilyas	PHT Adda	Cabin	2064	24768	22512	47280	0	47280
10	Malik	PHT	Cabin	2064	24768	22512	47280	5000	42280

7	Basharat	Adda							
108	Sardar Hafiz-ur-Rehman	Near SSP Office	Office	2423	29076	16424	45500	0	45500
109	Mohammad Aslam Khan	Near SSP Office	Office	2574	30888	28080	58968	14040	44928
110	Shoukat Khan Turk Adv	Near SSP Office	Office	2832	33984	5155	39139	34266	4873
111	Tahir Hussain Shah	Near SSP Office	Office	2579	30948	0	30948	17000	13948
112	Sohail Ayub Tanoli	Near SSP Office	Office	3403	40836	37116	77952	0	77952
113	Masood-ur-Rehman Tanoli	Near SSP Office	Office	2579	30948	28128	59076	32456	26620
114	Malik Manzoor Hussain	Near SSP Office	Office	2579	30948	14064	45012	15474	29538
115	Malik M. Usman Akram	Near SSP Office	Office	4836	58032	19561	77593	63085	14508
116	Mohammad Shafique Wali	Near SSP Office	Office	12779	153348	35544	188892	68148	120744
117	Muhammad Yousaf	Near SSP Office	Cabin	2505	30060	0	30060	15400	14660
118	Mohammad Arshad	Fawara Chowk	Shop	4632	55584	4794	60378	23964	36414
119	Muhammad Fareed	Al-Khayyam Hotel	Hotel	205000	2460000	410000	2870000	1100000	1770000
120	Nazar Muhammad	Shimla Hill	Snake Bar	27500	330000	0	330000	165000	165000
121	Tanveer Ahmed	Kutchery	Quarter	4357	52284	150276	202560	202560	0
122	Adil Rehman	Kutchery	Quarter	1853	22236	0	22236	22236	0
123	Muhammad Sabir	Kutchery	Quarter	1853	22236	0	22236	11112	11124
124	Mohammad Arif	Kutchery	Quarter	2727	32724	49232	81956	49990	31966
125	Abdul Hameed	Kutchery	Quarter	1544	18528	0	18528	16984	1544
126	Mehmood Khan	Kutchery	Quarter	1337	16044	0	16044	10696	5348
127	Mohammad Arshid	Kutchery	Quarter	1458	17496	4374	21870	5000	16870
128	Abdul Ghafoor	Kutchery	Quarter	2727	32724	27724	60448	27724	32724
129	Qari Fazal-ur-	Moh:	Quarter	1458	17496	1458	18954	18954	0

9	Rehman	Sikandar Khan							
130	FaheemGul	Moh: Sikandar Khan	Quarter	1413	16956	8478	25434	25434	0
131	AbdurRasheed	Moh: Sikandar Khan	Quarter	1458	17496	3136	20632	10000	10632
132	Mohammad Usman	Moh: Sikandar Khan	Quarter	1413	16956	53328	70284	26000	44284
133	Muhammad Rizwan, Driver	Moh: Sikandar Khan	Quarter	1544	18528	0	18528	13896	4632
134	SaeedAkhtar	Moh: Sikandar Khan	Quarter	2662	31944	0	31944	31780	164
135	Sultan Mehmood	Moh: Sikandar Khan	Quarter	1588	19056	72936	91992	10000	81992
136	Majid Khan	Moh: Sikandar Khan	Quarter	2727	32724	121284	154008	0	154008
137	Hayat Khan	Moh: Sikandar Khan	Quarter	2727	32724	106764	139488	0	139488
138	Mohammad Khalid	Moh: Sikandar Khan	Quarter	1458	17496	58464	75960	0	75960
139	Wazir Mohammad	Moh: Sikandar Khan	Quarter	1623	19476	6492	25968	22722	3246
140	AdilYounas	Moh: Sikandar Khan	Quarter	1413	16956	16956	33912	15576	18336
141	Shoukat Ali	Moh: Sikandar Khan	Quarter	1793	21516	0	21516	0	21516
142	Malik Aman	Moh: Sikandar Khan	Quarter	1458	17496	1458	18954	8748	10206
143	Govt Pleader	D/Council Office	01-Room	3000	36000	0	36000	36000	0
144	Jazz Tower	DB House N/Gali		0	70154	0	70154	70154	0
145	Telenor Tower	DB House N/Gali		0	1980000	1800000	3780000	3573000	207000

14 6	Warid Tower	DB House N/Gali		0	1926090	0	192609 0	1926090	0
14 7	Muhammad Riaz	Plot Sobangali		1065	12780	17756	30536	0	30536
	TOTAL			825,69 9	13,884,632	3,812,6 19	17,697, 251	12,094,8 48	5,602, 403

Annex-10
Para 4.5.2.2

Detail of non-deposit of taxes and bank profit into Government treasury

S.No	Name of VC	Income Tax	Stamp Duty	DPR
1	Havelian Urban 1	-	12,500	4,000
2	Dabban I	35,627	6,250	2,000
3	Dalola-I	56,618	7,500	4,000
4	VC Dabban II	138,273	4,950	2,000
5	Surjal	382,654	20,600	4,000
6	Upper Kehal	23,988	6,250	2,000
7	Phalkot	52,248	6,250	2,000
8	Bank profit Bok (Not deposited)	PLS A/C 02266-016	-	818,522
Total		689,408	64,300	838,522
stamp duty				64,300
Income tax				689,408
Grand Total				1,592,230

Annex-11
Para 5.5.1.1

Detail of deficit in target receipts

S.No	Particular	Targets	Achievement	Deficit
1	Income of chair left	58.763	29.670	29.093
2	Income from rented properties	25.625	20.507	5.118
3	Outstanding arrears of rent property	38.761	7.386	31.375
4	Outstanding arrears of taxes	51.640	15.02	36.620
5	Outstanding arrears of plots	617.587	34.463	583.124
6	Income from rest houses	22.000	12.373	9.627
7	Income from forest	0.400	-	0.400
Total		814.776	119.419	695.357

Annex-12
Para 5.5.1.3

Detail of non-recovery of various outstanding dues

S.No	PARTICULAR	Connection Number & Size	O/B	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Grand Total
1	Governer House KPK	4 inch 1 connection	7,259,048	563,913	563,913	563,913	563,913	96,000	96,000	96,000	9,802,700
2	FC QilaBalaHisar	1 inch 1 connection	583,200	16,000	16,000	16,000	16,000	16,000	16,000	16,000	695,200
3	Police Rest House	1/2 inch 2 connections	1,866,240	16,000	16,000	16,000	16,000	16,000	16,000	16,000	1,978,240
4	Overseas Cotage	1/2 inch 1 connection	349,920	8,000	8,000	8,000	8,000	8,000	8,000	8,000	405,920
5	Speaker House NG	1 inch & 1/2 inch 2 connection	1,516,320	24,000	24,000	24,000	24,000	24,000	24,000	24,000	1,684,320
6	Supridentent Jail NG	1/2 inch 1 connection	233,280	8,000	8,000	8,000	8,000	8,000	8,000	8,000	289,280
7	Judicial Lodge	3/4 inch 1 connection	1,166,400	16,000	16,000	16,000	16,000	16,000	16,000	16,000	1,278,400
8	D.B House	3/4 inch 1 connection	583,200	16,000	16,000	16,000	16,000	16,000	16,000	16,000	695,200
9	Conservator Cotage	1/2 inch	583,200	8,000	8,000	8,000	8,000	8,000	8,000	8,000	639,200
10	PESCO WAPDA HOUSE	1/2 inch	233,280	8,000	8,000	8,000	12,000	12,000	12,000	12,000	305,280
11	Commissioner Rest House	3/4 inch 1 connection	583,200	16,000	16,000	16,000	16,000	16,000	16,000	16,000	695,200
12	FWO Rest House	1/2 inch	466,560	8,000	8,000	8,000	8,000	8,000	8,000	8,000	522,560
13	Police Chooki NG	1/2 inch	233,280	8,000	8,000	8,000	8,000	8,000	8,000	8,000	289,280
14	High way Rest House	1 inch	466,560	24,000	24,000	24,000	24,000	24,000	24,000	24,000	634,560
15	Pine Cottage	1 inch	699,840	24,000	24,000	24,000	24,000	24,000	24,000	24,000	867,840
16	Frontier House	1 inch 2 connections	2,933,600	48,000	48,000	48,000	48,000	48,000	48,000	48,000	3,269,600
17	C & W rest House	1/2 inch	540,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	596,000
18	P.A.F Base Kalabagh	4 inch 1 connection	27,555,200	640,000	640,000	640,000	640,000	640,000	640,000	640,000	32,035,200
Total											56,683,980

Annex-12

Para 5.5.1.3

**Detail of Revenue on the Accounts of Rented Properties - quarters, snakes
bar & shops**

S.No	Plot No & Name of owner	Pervious Outstanding	Annual Rent for the year 2019-20	Received amount (Rs)	Outstanding Amount (Rs)
Hotels:					
1	JehanZeb S/O Lahal Khan (Zeb Hotel)	45,840	215,280	-	261,120
2	Arbab Khan (Pine Hill Hotel)	189,990	189,990	189,990	189,990
6	Abdul Razzaq (Red Darrgan Hotel)	100,690	156,690	-	257,380
7	MrAmjad S/O Fareed (Humallin Hotel)	100	171,360	171,260	200
8	Mubark&Riefut (New Abshar Hotel)	-	108,630	93,241	15,389
10	SardarMustaq (New Lalazar Hotel)	152,802	109,440	153,602	108,640
12	Green Hotel NG	-	10,000,000	9,125,000	875,000
13	Shangrila Hotel NG	26,300,000			26,300,000
15	15 Marla Plot Near C& W Shah Hussain	515,600	515,600	515,600	515,600
Shops & Snake Bar:					
18	Snake bar NathiaGali (Hukam dad)	563,200	193,600		756,800
Others Rented Properties					
20	Plot Wister Drive DG - AysehaWaqas	88,578	97,436	88,578	97,436
21	National Bank of Pakistan NG	-	778,123		778,123
26	Food Street NG		7,500,000	1,875,000	5,625,000
Public Tiolets					
28	Public Tiolets NG Bazar	-	150,000		150,000
29	Public Tiolets Plaza Park	-	30,000		30,000
BTS Towers					
31	TELNOR Thandiani	-	1,452,000	-	1,452,000
TOTAL - (B)		27,957,520	25,871,484	16,416,326	37,412,678

Annex-14
Para 5.5.1.3

Statement showing outstanding amount of water, conservancy and property tax from lease holder

PlotNo	Name of Plot Owner	PERVIOUS OUTSTANDING			RECEIEVED			OUTSTANDING AMOUNT		
		Water Tax	Conser. Tax	Property Tax	Water Tax	Conser. Tax	Property Tax	Water Tax	Conser. Tax	Property Tax
1	Mr. Azam Khan	88,000	24,000	250,592	44,000	12,000	110,756	44,000	12,000	139,836
4	MrsMusarat Shah & Others	71,000	6,000	21,497	30,000	6,000	21,497	41,000	-	-
5	Mr. Sardar M..Mushtaq	32,000	12,000	57,860	32,000	12,000	36,780	-	-	21,080
6-A	Legal Heirs of SardarDadan	5,000	8,000	44,807	5,000	4,000	3,992	-	4,000	40,815
11-A	Ahsan Bashir	160,000	10,000	357,372	10,000	5,000	33,555	150,000	5,000	323,817
12	Mrs. FarhatPervaiz	40,000	25,000	425,488	10,000	5,000	28,280	30,000	20,000	397,208
20 (Com)	Kamran & Imran (Commercial)	16,000	12,000	54,600	8,000	6,000	27,300	8,000	6,000	27,300
22	Syed Masood Shah	30,000	9,000	32,880	30,000	7,000	32,880	-	2,000	-
****	Arbab Noor	320,000	76,000	68,445	80,000	19,000	68,445	240,000	57,000	-
33	Dr. Farruk Malik	30,000	12,000	51,310	15,000	6,000	25,655	15,000	6,000	25,655
42	M Ayub Khan	90,000	24,000	239,320	45,000	12,000	75,106	45,000	12,000	164,214
49	Ibrahim Khan	20,000	10,000	28,766	10,000	5,000	14,383	10,000	5,000	14,383
51-A	Mrs.Eshrat	38,000	15,000	34,726	10,000	5,000	10,004	28,000	10,000	24,722
59	DrAmjadIdress	20,000	10,000	19,472	10,000	5,000	9,736	10,000	5,000	9,736
84	Mir Afzal Khan &MrFahad	46,000	25,000	56,014	10,000	5,000	12,360	36,000	20,000	43,654
89-A	Liaqat Ali Orakzai	15,000	4,000	6,696	5,000	4,000	6,696	10,000	-	-
100	MohdFarooq	28,000	12,000	29,568	10,000	5,000	14,784	18,000	7,000	14,784
126	Ikramullah khan &AmadIkramullah	75,000	8,000	26,630	50,000	8,000	26,630	25,000	-	-
127 (Comm)	Haji Gulzar S/O Abdul Khan	10,000	6,000	96,900	10,000	6,000	58,400	-	-	38,500
149	Mr Abdul Haye Mehta	70,000	57,000	545,944	10,000	5,000	25,550	60,000	52,000	520,394
151	Naveed A Khan	19,000	16,000	344,693	5,000	4,000	28,385	14,000	12,000	316,308
152-A	MrSajidZahid near A.U.Saleem	15,000	4,000	551,188	5,000	4,000	12,052	10,000	-	539,136
154	MrUmerIdrees	10,000	8,000	505,804	5,000	4,000	40,540	5,000	4,000	465,264
39-A (i)	Dr Tariq NazirBukhari	62,000	37,800	408,892	15,000	6,000	36,015	47,000	31,800	372,877
*****	Shah Hussain& Others	-	12,000	-	-	6,000	-	-	6,000	-
Private	MiranJani House &DrLalaRukh	988,000	98,000	195,880	116,000	32,000	171,700	872,000	66,000	24,180
****	Snake Bar Plaza	24,000	26,400	-	6,000	6,000	-	18,000	20,400	-

	Park									
Shop no: 1	MuhammedAzam	16,000	12,000	41,344	8,000	6,000	11,152	8,000	6,000	30,192
Shop No:2	M Sadiq	16,000	12,000	34,744	8,000	6,000	11,152	8,000	6,000	23,592
Shop No:3	Saikam Dad & Other	12,000	12,000	22,304	6,000	6,000	11,152	6,000	6,000	11,152
Shop No:4	MuhammedAzeem	6,000	30,000	34,144	6,000	6,000	11,152	-	24,000	22,992
Shop No:5	Zahir Khan	13,000	27,000	21,098	4,000	6,000	14,392	9,000	21,000	6,706
Shop No:6	Khawaz Khan (Mutton shop)	12,188	12,000	28,063	6,000	6,000	5,217	6,188	6,000	22,846
38-III/D	legal Heirs Of SardarYaqoob	84,000	46,800	229,307	12,000	6,000	23,293	72,000	40,800	206,014
19	GulZaman	72,000	42,000	90,400	12,000	6,000	8,500	60,000	36,000	81,900
18	MuhammedZaman	37,000	24,000	617,660	6,000	6,000	25,620	31,000	18,000	592,040
22	Haq Nawaz & Others	20,000	12,000	141,976	10,000	6,000	70,988	10,000	6,000	70,988
21	Haq Nawaz & Others	21,000	42,000	304,600	6,000	6,000	29,300	15,000	36,000	275,300
140	M Fareed (Red Onion)	40,000	12,000	111,614	20,000	12,000	57,774	20,000	-	53,840
146	MuhammedShafiq	-	18,000	8,480	-	6,000	2,720	-	12,000	5,760
156	Abdur Rashid & Muhammed Bashir	18,000	12,000	20,080	6,000	6,000	10,040	12,000	6,000	10,040
157	Ali Mardan	24,000	12,000	20,080	6,000	6,000	10,040	18,000	6,000	10,040
160	Muhammed Ayub	12,000	6,000	8,294	6,000	6,000	8,147	6,000	-	147
161 (i)	Muhammad Aslam	8,000	6,000	8,980	4,000	6,000	8,980	4,000	-	-
161-A	Ali Mardan	4,000	12,000	21,172	2,000	6,000	10,586	2,000	6,000	10,586
162	M/S Bostan & Ali Afsar	-	12,000	22,672	-	6,000	11,336	-	6,000	11,336
167	SardarGulZeb	52,000	18,000	119,782	26,000	9,000	37,876	26,000	9,000	81,906
169*	MrHaq Nawaz & Others	51,000	27,000	80,597	18,000	12,000	8,127	33,000	15,000	72,470
175	MuhammedAzam (Al-Madina Hotel)	24,000	12,000	51,624	12,000	6,000	25,812	12,000	6,000	25,812
176	Mohammad Arif (Marhaba Hotel)	20,000	12,000	293,956	10,000	6,000	26,700	10,000	6,000	267,256
177	MuhammedIrshad	14,000	12,000	26,172	7,000	6,000	26,172	7,000	6,000	-
181	SardarJenda Khan (Green Onion Hotel)	60,000	36,000	322,022	20,000	12,000	102,036	40,000	24,000	219,986
182	Mohammad Saeed & Other	48,000	24,000	520,112	24,000	12,000	163,526	24,000	12,000	356,586
183	Muhammed Sultan I.K Car Parking	16,000	21,800	361,898	8,000	6,000	33,492	8,000	15,800	328,406
*****	Kamran Hotel (Auqaf Property)	270,000	90,000	2,090,348	90,000	30,000	449,702	180,000	60,000	1,640,646
27	Ali Afsar S/O Qalander Khan	72,000	30,000	364,800	24,000	6,000	24,000	48,000	24,000	340,800
183-A	National Bank of Pakistan NG	20,000	18,000	91,756	10,000	9,000	91,756	10,000	9,000	-

****	Plot Near Shangrila Chowk NG - Ayseha Waqas	14,000	12,000	-	5,000	6,000	-	9,000	6,000	-
****	5 Marla Plot Wister Drive DG - Shehzad Bashir	10,000	12,000	-	5,000	6,000	-	5,000	6,000	-
59/3/D -12 NG	Mr.Pervaiz&others	12,000	12,000	10,224	6,000	6,000	5,112	6,000	6,000	5,112
NG Canteen	Mr Muhammad Sadiq	-	12,000	3,336	-	6,000	3,336	-	6,000	-
Shop NG/M	Muhammad Zubair (Auqaf Shop)	5,000	20,400	-	5,000	6,000	-	-	14,400	-
NG/M	Baber Shamrooz Khan	10,000	10,000	12,000	10,000	5,000	12,000	-	5,000	-
37/8-D	MS Sadia Haider W/O Shaid Haider	10,000	8,000	13,320	5,000	4,000	13,320	5,000	4,000	-
37/8-D	MS Asmara Arshad& others	38,000	15,000	328,944	10,000	5,000	29,904	28,000	10,000	299,040
****	Mst Haleema Hussain	40,000	25,200	77,200	5,000	4,000	2,980	35,000	21,200	74,220
2	Shop NO:3 Mohabbat Khan	40,000	12,000	11,785	10,000	6,000	6,675	30,000	6,000	5,110
3	Shop NO:2 Khushal Khan	12,000	6,000	13,350	12,000	6,000	6,675	-	-	6,675
4	Misri Khan	45,000	12,000	42,592	12,000	6,000	21,296	33,000	6,000	21,296
180	M/S Ali Raza Traders	42,000	6,000	33,200	12,000	6,000	16,600	30,000	-	16,600
Private	Sardar Ali Asghar Shop	5,000	18,000	160,750	2,000	6,000	18,250	3,000	12,000	142,500
SHOP 4	Ali Akbar	38,000	6,000	6,675	12,000	6,000	6,675	26,000	-	-
*****	Atta ullah Wazir	24,000	12,000	14,000	12,000	6,000	14,000	12,000	6,000	-
*****	Dr Nazakat	20,000	11,000	12,200	8,000	5,000	12,200	12,000	6,000	-
*****	Khalid Khan	16,000	10,000	14,000	8,000	5,000	14,000	8,000	5,000	-
*****	M Naheem S/O Abdul Karim	8,000	8,000	14,000	4,000	4,000	14,000	4,000	4,000	-
Shop 1,2,3	Saeed&Zaheer	28,000	18,000	71,800	14,000	9,000	35,900	14,000	9,000	35,900
Shop 4,5,6	Mr Ajab	-	45,400	139,641	-	9,000	59,894	-	36,400	79,747
Shop 7	Shahid Iqbal / Mrs Rana Sahid	-	27,000	92,710	-	9,000	39,480	-	18,000	53,230
10-A	Raja Muhammad Ashraf	72,000	63,600	512,966	16,000	12,000	142,490	56,000	51,600	370,476
15	Tariq Afsar Khan & Others	57,400	31,200	116,358	10,000	5,000	14,771	47,400	26,200	101,587
22	Arbab Ayub Jan	67,600	5,000	13,320	10,000	5,000	13,320	57,600	-	-
8	Habibur Rehman	36,000	15,000	22,005	10,000	5,000	22,005	26,000	10,000	-
13	Begam Atta Ullah	58,600	31,800	154,990	10,000	5,000	19,290	48,600	26,800	135,700
15	Zakia Hafeez	62,000	35,250	135,267	10,000	5,000	14,313	52,000	30,250	120,954
17	Hafiz Ullah Khan	23,000	4,000	20,167	5,000	4,000	8,070	18,000	-	12,097
*****	DR Sarriruddin	22,000	10,000	177,944	10,000	5,000	67,648	12,000	5,000	110,296
27/8/D (i)	Mr Adam Jan S/O	65,800	35,400	278,510	10,000	5,000	42,770	55,800	30,400	235,740

	Muhammad Ali										
44/III/D	GulZaman (Bazar Area)	30,000	18,000	120,056	10,000	6,000	37,802	20,000	12,000	82,254	
27/8/D (ii)	MstKhushunda Begum W/O DrNazirHussain Shah	46,000	25,000	234,810	10,000	5,000	42,770	36,000	20,000	192,040	
11	Lagnl Heirs of Sherpao	56,200	5,000	21,890	10,000	5,000	21,890	46,200	-	-	
20/III/D	Yaqoob Khan	40,000	42,000	135,788	8,000	6,000	38,020	32,000	36,000	97,768	
*****	MukshPuri Hotel DG (InayatKan)	27,000	18,000	750,496	27,000	18,000	375,248	-	-	375,248	
****	Capt. Malik Saeed	68,800	35,350	171,080	10,000	5,000	42,770	58,800	30,350	128,310	
****	Iftikhar S/O Abdul Qadus (Sano Land Hotel)	75,800	14,000	265,200	11,000	9,000	73,900	64,800	5,000	191,300	
****	Dr Mohammed Naeem	61,000	33,000	918,608	10,000	5,000	41,748	51,000	28,000	876,860	
C-23	ShamaRafique	61,000	33,000	359,851	10,000	5,000	20,288	51,000	28,000	339,563	
--do--	ShoailHameedUllah	28,000	24,000	157,840	5,000	4,000	14,000	23,000	20,000	143,840	
C-41	Syed Ghanzanfer Ali Shah	20,000	10,000	17,640	10,000	5,000	17,640	10,000	5,000	-	
C-37 (i)	Mohammed Razi	10,000	8,000	58,368	5,000	4,000	5,960	5,000	4,000	52,408	
C-49	Khalida Khalid	30,000	15,000	473,865	10,000	5,000	31,591	20,000	10,000	442,274	
37/8-iii/D	Aurangzeb Khan S/O Khaki Zaman	10,000	13,000	12,387	10,000	5,000	12,387	-	8,000	-	
C-38	Tahir Jahangir	42,000	18,000	96,376	15,000	6,000	27,240	27,000	12,000	69,136	
C-35/36/42/43/50	Mrs. NusratShahbaz	-	45,000	662,920	-	30,000	331,460	-	15,000	331,460	
14	HabiburRehman	20,000	10,000	18,870	10,000	5,000	9,435	10,000	5,000	9,435	
C-56	Mr Ahmed Saleem Butt	15,000	12,000	21,420	5,000	4,000	6,120	10,000	8,000	15,300	
37/8-iii/D	M Sulman S/O Khaki Zaman	10,000	5,000	350,000	10,000	5,000	35,000	-	-	315,000	
37/8-iii/D	M Sultan S/O Khaki Zaman	10,000	31,000	300,000	10,000	5,000	30,000	-	26,000	270,000	
37/8-iii/D	MstSajida W/O Javaid Khan	5,000	26,800	165,000	5,000	4,000	15,000	-	22,800	150,000	
37/8-D	MS SadiaHaider W/O ShaidHaider	10,000	8,000	13,320	5,000	4,000	13,320	5,000	4,000	-	
37/8-D	MS Asmara Arshad& others	-	15,000	339,760	-	5,000	20,360	-	10,000	319,400	
37/8-D	MrWaheed Khan	-	12,000	32,465	-	6,000	32,465	-	6,000	-	
58/8/D	Dewan Muhammad YousafFarooqui	-	143,000	959,998	-	-	14,000	-	130,000	945,998	
C-55	Zahoor Ali Shah	-	36,000	44,000	-	4,000	11,000	-	32,000	33,000	
Grand Total		6,979,238	3,319,200	24,532,435	3,454,850	1,670,000	9,022,359	3,524,388	1,636,200	15,510,076	

Annex-15
Para 5.5.1.3

Detail of rent of illegal Cabins not recovered

Sr. No.	Description	Period			Rent per annum	Rent outstanding
		From	To	Years		
1	42 illegal cabins (42*37500*3=4725000)	01.07.2015	30.06.2018	03	37,500	4,725,000
2	42 illegal cabins 25% increase after every 3 years (42*46,875*2=3937500)	01.07.2018	30.06.2020	02	46,875	3,937,500
Total outstanding rent						8,662,500

Annex-16
Para 5.5.2.4

Detail of rent and conservancy charges of cabins not recovered

Sr. No.	Description	Amount Outstanding
1	Rent outstanding against 41 cabins at Ayubia	4,953,000
2	Conservancy charges 41 cabins)	966,000
3	Total Recovery of 41 cabins	5,919,000
Recovered		1,658,600
Net outstanding		4,260,400

Annex-17
Para 5.5.1.3

Detail of rent of quarters not recovered

S. NO	Plot No	Town	Name of Allottee	Opening/Arrears	Current detail of FY 2019-20			
				Outstanding Rent	Current Rent for the year 2019-20	Total Receivable	Received	Outstanding
1	Old Barric	Ayubia	WaseemAbbas	858,000	181,500	1,039,500	0	1,039,500
2	Slaughter House	Changlagali	Hukam Dad	411,840	87,120	498,960	0	498,960
3	Land Near Police Post	Changlagali	Maaz Ali	541,200	145,200	686,400	488,859	197,541
4	Land Near poolice Barrier	Changlagali	Khaliq Dad	314,600	66,550	381,150	0	381,150
5	Staff Quarter, Near Bus Stand	Ayubia	Mr. GulZahoor	121,000	121,000	242,000	121,000	121,000
TOTAL				2,831,120	746,882	3,578,002	1,339,851	2,238,151