



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Developmental Plan
AP	Advance Para
BOQ	Bill of Quantity
CMO	Chief Municipal Officer
CCO	Chief Coordination Officer
CMD	Chief Minister's Directive
DAC	Departmental Accounts Committee
DC	District Council
DDO	Drawing & Disbursing Officer
DG	Director General
DWSS	Drinking Water Supply Scheme
GFR	General Financial Rules
HDPE	High Density Polyethylene
LCB	Local Council Board
LGE&RDD	Local Government, Election and Rural Development Department
LGA	Local Government Act
M&R	Maintenance & Repair
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-1	Planning Commission-1
PCC	Plan Cement Concrete
PFC	Provincial Finance Commission
RDA	Regional Directorate of Audit
TS	Technical Sanction

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council Battagram and Municipal Committee Battagram for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2015-16 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs. 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in light of written responses of the Departments. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 168 of Khyber Pakhtunkhwa Local Government Act 2012 to be laid before appropriate legislative forum.

Islamabad

Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 12 officers and staff, constituting 3012 man days and a budget of about Rs 15.840 million was allocated to the Directorate during Financial Year 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Abbottabad carried out audit of the accounts of District Council and Municipal Committee Battagram for the Financial Year 2014-15 and the findings included in the Audit Report.

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

a. Scope of audit

The total expenditure of the District Council Battagram and Municipal Committee in District Battagram, for the Financial Year 2014-15, was Rs 104.819 million. Out of this, RDA Abbottabad audited an expenditure of Rs 62.891 million which, in terms of percentage, is 60% of auditable expenditure.

The receipts of District Council and Municipal Committee in District Battagram for the Financial Year 2014-15 was Rs 19.587 million. Out of this, RDA Abbottabad audited receipts of Rs 11.752 million which, in terms of percentage, is 60% of auditable receipts.

The total expenditure and receipts of District Council and Municipal Committee, District Battagram, for the Financial Year 2014-15 were Rs 124.406 million. Out of this, RDA Abbottabad audited the expenditure and receipt of Rs 74.643 million.

b. Recoveries at the instance of audit

Recovery of Rs 6.183 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries, Rs 2.45 million was in the notice of the executives prior to Audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Council Battagram and Municipal Committee, with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

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

f. Key audit findings of the report;

- i. Irregularity & Non-compliance was noted in one case involving Rs 11.914 million.¹
- ii. Loss due to weak internal control was noted in five cases involving Rs 6.183 million.²

g. Recommendations

- i. Deduction of taxes on supplies and contracts need to be ensured.
- ii. Concerted efforts need to be made to recover outstanding dues.
- iii. Inquiries need to be held to fix responsibility for over payments.

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2,1.2.2.3,1.3.1.1 & 1.3.1.2

SUMMARY TABLES and CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	124.406
2	Total formations in audit jurisdiction	02	124.406
3	Total Entities(PAO) Audited	01	74.643
4	Total formations Audited	02	74.643
5	Audit & Inspection Reports	02	74.643
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations classified by categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	
3	Weak Internal controls	6.183
4	Others	11.914
	Total	18.097

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2014-15	Total for the year 2013-14
1	Outlays Audited	-	41.707	11.752	21.183	74.643	214.103
2	Amount Placed under Audit Observations /Irregularities of Audit	-	15.471	1.116	1.510	18.097	128.364
3	Recoveries Pointed Out at the instance of Audit	-	3.557	1.116	1.510	6.183	10.142
4	Recoveries Accepted /Established at the instance of Audit	-	-	1.116	1.510	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation.	11.914
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	6.183
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
Total		18.097

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

Sr. No	Description	Amount
1	Outlays Audited	74.643
2	Expenditure on Audit	0.264
3	Recoveries realized at the instance of Audit	-
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 District Council Battagram & Municipal Committee Battagram

1.1.1 Introduction

District Battagram has two tehsils i.e. Battagram and Allai. There is a District Council and one Municipal Committee. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committee has Chief Municipal Officer, Municipal Officer (Finance), Municipal Officer (Infrastructure) and Municipal Officer (Regulation). District Council Battagram has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officer is the DDO of Municipal Committee. According to 1998 population census, the population of District Battagram is 276,254.

1.1.2 Comments on Budget and Accounts (Variance analysis)

An amount of Rs 124.086 million was allocated as grant in aid by the Provincial Government to District Council Battagram and Municipal Committee of District Battagram. An amount of Rs 19.587 million was realized from own sources during Financial Year 2014-15. Thus making a total of Rs 143.086 was available with the District Council Battagram and Municipal Committee Battagram. Out of this an expenditure of Rs 104.819 million was incurred by the District Council and Municipal Committee Battagram with a saving of Rs 38.854 million during the Financial Year 2014-15. Detail is given below:

Detail of budget & expenditure during Financial Year 2014-15

(Rs in million)

2014-15	Budget	Expenditure	Excess/ (Saving)	%age
Salary	38.013	27.230	(10.783)	28.367
Non-salary	13.740	8.076	(5.664)	41.224
Developmental	91.920	69.513	(22.407)	24.377
Total	143.673	104.819	(38.854)	93.968

Detail of receipt realized during Financial Year 2014-15

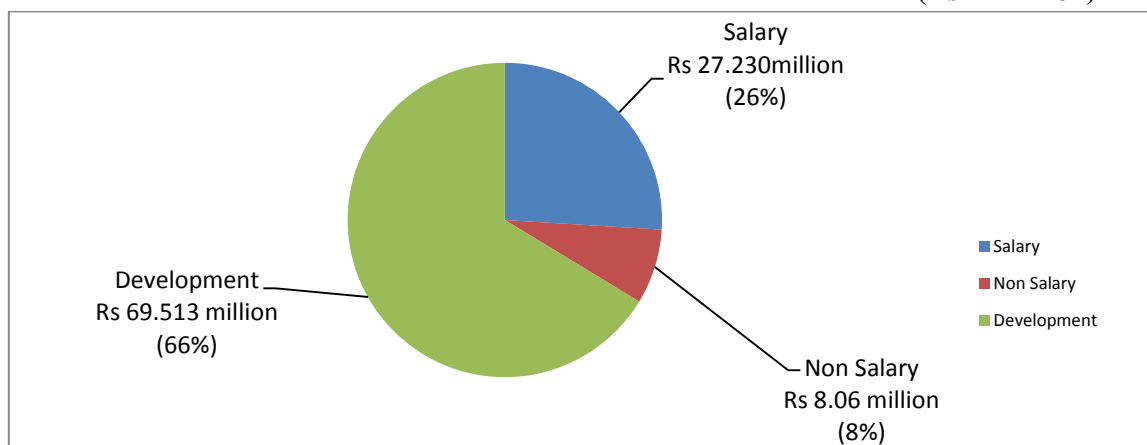
(Rs in million)

2014-15	Provincial Grant in Aid	Realization from own sources	Total
Receipts	124.086	19.587	143.673

The huge savings of Rs 38.854 million in all heads of accounts indicates weakness in the capacity of these local institutions to utilize the amount allocated.

Expenditure 2014-15

(Rs in million)



1.1.3 Comments on the status of compliance with PAC Directives

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

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

DISTRICT COUNCIL BATTAGRAM

1.2 District Council Battagram

1.2.1 Irregularity & Non-compliance

1.2.1.1 Non Surrender of Savings of Developmental Schemes – Rs 11.914 million

According to S No III of the minutes of meeting of Finance Department issued vide Government of Khyber Pakhtunkhwa LGE&RD Department No SOB/LG/1-4/2003/Vol-II dated 19-11-2013, unspent balances out of allocated funds during the year should be surrendered to Provincial Account I well in time, so that same could be re-appropriated to other developmental schemes by P&D Department Khyber Pakhtunkhwa.

Chief Coordination Officer, District Council, Battagram during 2014-15 advertised 50 Nos developmental schemes worth Rs 41,000,000. The contractors offered below rates and accordingly all the schemes were awarded to contractors at a total cost of Rs 29,085,519 for execution. The balance leftover amount of Rs 11,914,481 was required to be surrendered to the Government, whereas the public funds were blocked and unauthorized kept without any prior approval of the Government. Detail is attached as Annexure –2.

Irregularity occurred due to non compliance of rules, which resulted in unauthorized retention.

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

Request for convening the DAC meeting was made on 12-10-2015, which was not convened till finalization of this report.

Audit recommends surrender of savings to Provincial Government and action against the person(s) at fault.

AP 12 (2014-15)

1.2.2 Internal Control Weaknesses

1.2.2.1 Overpayment On Account Of Fixing Charges Of Pipes – Rs 1.100 million

Item No 24-30-a-01 and 24-30-a-02 of Market Rate System 2013 requires deduction of Rs 62.64/m of HDPE pipes where only pipes are supplied.

Chief Coordination Officer, District Council, Battagram during 2014-15 overpaid Rs 1,100,204 on account of fixing charges of HDPE pipes in the developmental scheme “Package No 03 CMD 2013-14 PK-59”. According to the stack holders, only pipe was supplied to them and fixing was carried out by themselves. However, local office made payment to the contractor on the basis of MRS where fixing charges were included in the rates. Resultantly overpayment of Rs 1,100,204 was made. Detail is given below:

S. No	Item of work	Rate paid (Rs)	Rate allowed (Rs)	Difference (Rs)	Quantity (m)	Amount (Rs)
1	25 mm dia	126.95/m	64.31/m	62.64/m	6097 m	381,916
2	20 mm dia	99.56/m	36.92/m	62.64/m	9847 m	616,816
				Sub Total		998,732
				Add: Location Factor 8%		79,899
				Total		1,078,631
				Add: 2% above		21,573
				Grand Total		1,100,204

Moreover, according to the stack holders, less quantity of pipe than approved was supplied to them and remaining pipes were arranged by themselves, whereas measurement of the whole pipe line was taken by the Engineer Incharge.

Overpayment was made to contractor due to weak internal control, which resulted in loss to Government.

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

Request for convening the DAC meeting was made on 12-10-2015, which was not convened till finalization of this report.

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

AP 19 (2014-15)

1.2.2.2 Overpayment To The Contractors For Execution Of Excess Work Without Prior Approval – Rs 1.038 million

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

Chief Coordination Officer, District Council, Battagram during 2014-15 overpaid Rs 1,038,785 to various contractors on account of developmental schemes over & above the approved contractual amount. Detail given in Annexure-3. According to the note sheets of the schemes, Sub Engineer stated that the contractors executed 10% excess work on their own and recommended for payment of excess amount without approval of competent authority. Overpayment resulted in loss to Government.

Overpayment was made to contractors due to weak internal control, which resulted in loss to Government.

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

Request for convening the DAC meeting was made on 12-10-2015, which was not convened till finalization of this report.

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

AP 18 (2014-15)

1.2.2.3 Less Deposit Of Income Tax – Rs 1.510 million

According to the Rule 7 (i) of the Treasury Rules of the Federal Government, all the money received by or tendered to government officers on account of the revenues of the Government shall without undue delay be paid in full into a treasury.

Chief Coordination Officer, District Council, Battagram during 2014-15 deducted Rs 4,161,378 on account of income tax from various contractors of developmental schemes. The local office paid Rs 2,651,022 to Commissioner Income Tax Mansehra through cheque No 785641 dated 18-06-2015, resulting in less payment of Rs 1,510,356.

Audit observed that less deposit of income tax was violation of rules, which resulted in loss to Government.

When pointed out in August 2015, management stated that the amount would be paid to Income Tax department under intimation to audit. The reply was not valid as the amount of income tax was retained in the office instead of depositing into Government treasury.

Request for convening the DAC meeting was made on 12-10-2015, which was not convened till finalization of this report.

Audit recommends deposit of income tax into Government treasury and action against the person (s) at fault.

AP 17 (2014-15)

MUNICIPAL COMMITTEE BATTAGRAM

1.3 Municipal Committee Battagram

1.3.1 Internal Control Weakness

1.3.1.1 Unauthorized Advance Payment - Rs.1.419 million

According to Para 228 of Central Public Works Account Code, advances to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done.

Chief Municipal Officer, Municipal Committee, Battagram during 2014-15 paid advances to contractors amounting to Rs1,419,442 as per detail given below:

S.No.	Name of Scheme	Month of payment	Amount (Rs)
1	PCC road Bajagram	12.05.2015	197,124
2	Shingel road Medan Phagora	26.03.2015	182,249
3	Pavement of street UC Gijbori	26.03.2015	514,255
4	Park Battagram	28.05.2015	176,025
5	Pavement of street Qilla Behram Khan	26.03.2015	349,789
Total			1,419,442

It was observed that the contractors had not yet started the works at site, where as the local office had paid advance payments to the contractors for one or the other reason at risk and cost of local council.

Unauthorized advance payment was made to contractors due to weak financial management.

When pointed out in October 2015, management stated that payment has been made on the actual work done. Reply was not tenable as record shows that payment was made in advance.

Request for convening the DAC meeting was made on 11-11-2015, which was not convened till finalization of this report.

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

AP 27 (2014-15)

1.3.1.2 Non-Recovery Of Rent Of Shops And Cabins - Rs 1.116 million

According to Clause (4) of the Agreement Deed between Chief Municipal Officer, Municipal Committee, Battagram and the tenants of the shops, the tenants were required to pay monthly rent in advance, failing which legal action would be taken against them.

During scrutiny of the accounts records of Municipal Committee Battagram for the year 2014-15, it was noticed that a sum of Rs 1,116,235 on account of rent of shops and cabins was found outstanding and the local office did not make any serious efforts to recover the rent from the tenants. Detail is given at Annexure -4.

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

When pointed out in October 2015, management stated that the recovery has been made from the tenants properly and record will be shown to audit. Reply was not satisfactory as no progress was shown to audit.

Request for convening the DAC meeting was made on 11-11-2015, which was not convened till finalization of this report.

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

AP 27 (2014-15)

ANNEXURE

Annexure-1

Statement showing detail of MFDAC Paras

(Rs in million)

S. No	AP No	Department	Caption	Amount
1	1	District Council Battagram	Unauthorized retention of Union Council share	1.546
2	2	-do-	Unauthorized deposit of tender form fee into Personal Ledger Account	0.143
3	3	-do-	Unauthorized retention of income tax	0.084
4	4	-do-	Non deposit of stamp duty	0.271
5	5	-do-	Unauthorized subletting of contract	0.200
6	6	-do-	Loss to Government due to accepting higher rates	0.087
7	8	-do-	Wastage of developmental funds on kacha roads	19.353
8	9	-do-	Irregular expenditure and poor performance due to non posting of permanent staff	11.229
9	10	-do-	Non imposition of penalty for late completion of schemes	0.560
10	13	-do-	Irregular expenditure on account of developmental schemes	0.900
11	14	-do-	Wasteful expenditure on account of pay & allowances of license inspector	0.195
12	15	-do-	Unauthorized expenditure on account of POL	0.116
13	16	-do-	Non achievement of receipt target	1.197
14	20	-do-	Loss to Government due to wastage of public money	0.356
15	21	-do-	Overpayment on account of developmental scheme	0.135
16	22	-do-	Loss to government due to wrong analysis	0.564
17	23	-do-	Irregular award of contract of solar lights	4.000
18	24	-do-	Overpayment on account of fixing charges	1.838
19	25	-do-	Non allocation of funds for improvement, rehabilitation, parks and play grounds	6.214
20	26	-do-	Overpayment on account of developmental schemes	0.387
21	28	Municipal Committee Battagram	Unauthorized payment of income tax	0.817
22	29	-do-	Less recovery of salary from contractors	0.166
23	30	-do-	Misappropriation on account of repair	0.097
24	31	-do-	Loss to Government due to award of contract on lower rates	0.274
25	32	-do-	Loss due to non recovery of rents	0.431
26	33	-do-	Non imposition of penalty	0.920
27	35	-do-	Irregular/unjustified expenditure	7.900
28	37	-do-	Doubtful execution of contract & non recovery of penalty	0.250
29	38	-do-	Loss to Government due to non execution of lease	0
30	39	-do-	Non recovery of penalty from contractors & non forfeiture of security	0.456
Total				60.686

Annexure-2
Para No 1.2.1.1

Statement showing detail of savings out of developmental schemes

S. No	Name of Scheme	Estimated Cost(Rs)	Approved Cost/ Expenditure(Rs)	Savings (Rs)
1	DWSS Manz Kallay Kund	1,200,000	780,880	419,120
2	DWSS Banj baray Mezay Koroona	600,000	419,999	180,001
3	Const of Link Road Sokar	1,500,000	882,473	617,527
4	Pavt of Path Pemazara Teloos	300,000	173,253	126,747
5	Const of Link Road Bara Char Jangri	2,000,000	1,191,086	808,914
6	Rep/Ext of Link Road Kaho Pashto	800,000	444,672	355,328
7	Link Road Bar kass Pazang	1,000,000	622,179	377,821
8	DWSS in Different U/Cs Tehsil Allai	1,500,000	945,961	554,039
9	Link Road Banshao to Fareed Garhi	1,000,000	557,297	442,703
10	Link Road Kalotay Bateela	1,200,000	667,985	532,015
11	Link Road M Shareef Mohalla Morin Bala	200,000	110,150	89,850
12	Sewerage Line Sary Jambera	100,000	62,494	37,506
13	Pavt of Path Mansoor Amir Ali Shah	200,000	148,453	51,547
14	Wodden Bridge Fazal Rahim Moh Gangwal	300,000	157,760	142,240
15	Link Road Gulshot to Shahtoot	1,100,000	613,550	486,450
16	Link Road Bar Banjar	1,000,000	610,724	389,276
17	Rep: of Sus Bridge Jhangri	600,000	333,333	266,667
18	Linkl Road gat Sar Dhari Bala	600,000	334,360	265,640
19	Pavt of Path Khwar Kass nogram	300,000	226,431	73,569
20	PCC Link Road Pashto	1,000,000	700,000	300,000
21	Flood P/Wall Village Karg	1,500,000	960,105	539,895
22	Ext/Rep: Link Road koz to Bar KassayTandol	1,000,000	558,410	441,590
23	Installation of Solar Lights in Banna Bazaar	1,000,000	689,500	310,500
24	Installation of Solar Lights in Karg Bazar	1,000,000	899,500	100,500
25	PCC /Pavt of Path Gul Hassan Shah Rabat	800,000	682,069	117,931
26	DWSS in U/C Pashto	600,000	497,925	102,075
27	DWSS in U/c Bateela	500,000	415,699	84,301
28	DWSS in U/c Rashang	500,000	412,498	87,502
29	Ext of Woden bridge Nehar Ph-II	1,100,000	949,370	150,630
30	Ext of Prott: Wall Sachbiar Masjid	500,000	427,485	72,515
31	PCC Link Road Batkool Khas	500,000	435,530	64,470
32	DWSS in U/C Sakargah	500,000	427,596	72,404
33	DWSS In U/C Biary & Banna	500,000	415,248	84,752
34	Ext of Sewerage Line Kanai	500,000	441,396	58,604
35	Const of Matta to Banwali Nelishang Road	700,000	597,071	102,929
36	Const: of Bashir Kadlo Road	500,000	355,904	144,096

37	Const of Dagai Road Gul Nawaz Koroona	500,000	389,868	110,132
38	Const: of Chanjal to Paimal Road	700,000	544,184	155,816
39	PCC Road Raj Maira	600,000	513,495	86,505
40	PCC Road Roshan Koroona	500,000	361,281	138,719
41	Const: of Link Road Sultan Chamkat	500,000	304,571	195,429
42	PCC Road Bakhtiar Koroona Karwar	500,000	359,940	140,060
43	PCC Road Kass Payeen	500,000	404,502	95,498
44	Installation of Solar Lights in K Banda Bazar	1,000,000	759,300	240,700
45	Installation of Soalr Light in Thakot Bazar	1,000,000	759,300	240,700
46	Const of Link Road Shoukat Abad Gejbori	3,000,000	2,319,877	680,123
47	Const of RCC Bridge Tapka Shahkhail	2,000,000	1,648,374	351,626
48	R/Wall Qabiristan Seri Banseen	500,000	388,017	111,983
49	PCC Road Adda & Niaz Koroona Thakot	1,000,000	789,696	210,304
50	Constt of Link Road Guli Bagh	500,000	394,768	105,232
	Total	41,000,000	29,085,519	11,914,481

Annexure-3
Para No 1.2.2.2

Statement showing detail of overpayment in developmental schemes

S. No	Name of Scheme	Approved Cost(Rs)	Expenditure(Rs)	Overpayment (Rs)
1	DWSS Manz Kallay Kund	780,880	858,000	77,120
2	Const of Link Road Sokar	882,473	970,000	87,527
3	Const of Link Road Bara Char Jangri	1,191,086	1,300,000	108,914
4	Rep/Ext of Link Road Kaho Pashto	444,672	489,000	44,328
5	Link Road Bar kass Pazang	622,179	683,812	61,633
6	Link Road Banshao to Fareed Garhi	557,297	613,000	55,703
7	Link Road Gulshot to Shahtoot	613,550	674,000	60,450
8	Link Road Bar Banjar	610,724	670,000	59,276
9	Link Road gat Sar Dhari Bala Mohallah Shad Mohammad	334,360	368,113	33,753
10	Flood P/Wall Village Karg	960,105	1,056,000	95,895
11	Ext/Rep: Link Road koz Tanmdol to Bar & KassayTandol	558,410	613,000	54,590
12	Installation of Solar Lights in Banna Bazaar	689,500	780,780	91,280
13	Const: of Bashir Kadlo Road	355,904	382,031	26,127
14	Const: of Link Road Sultan Chamkat	304,571	335,000	30,429
15	Installation of Solar Lights in Kuza Banda Bazar	759,300	835,230	75,930
16	Installation of Soalr Light in Thakot Bazar	759,300	835,130	75,830
	Total	10,424,311	11,463,096	1,038,785

Annexure-4
Para No 1.3.1.2

Statement showing detail of non recovery of rent of shops and cabins

S.No	Name of occupant	Arrear up to June 2014	Demand 2015	Total Recovery	Balance in Rupees	
1	Jan Muhammad	0	19200	16000	3200	
2	Bahram	0	12000	11000	1000	
3	Sharifullah	0	16800	5600	11200	
4	Altaf	0	18000	12000	6000	
5	Faiz Muhammad	0	18000	13500	4500	
6	Amjid	0	19200	19200	0	
7	Ahmed Gul	0	19200	19200	0	
8	Muhammad Qayyum	0	19200	19200	0	
9	Sabir	0	19200	19200	0	
10	Fresh Gulab	0	18000	15000	3000	
11	Taj Ali	0	13800	13800	0	
12	Zabir	0	26400	19800	6600	
13	Akhtar Nawaz	0	20400	18700	1700	
14	Yousaf	1250	25250	15250	10000	
15	Yousaf	0	12000	3000	9000	
16	Ghulam Jan	400	14800	14800	0	
17	Dosti Rehman	750	15150	1950	13200	
18	Akhtar Munir	1250	19250	17750	1500	
19	Sultan	2800	20800	17800	3000	
20	Fatte Muhammad	2700	14700	12700	2000	
21	Muhammad Arif	0	12000	2000	10000	
22	Rohan Zareen	1050	16650	8550	8100	
23	Muhammad Parvez	1800	15000	8400	6600	
24	Muhammad Naeem	900	14100	8600	6600	
25	Khursheed	0	12000	0	12000	
26	Muhammad Imran	0	10800	9900	900	
27	Norul Islam	300	11100	8400	2700	
28	Jafeer	1950	17550	16200	1350	
29	Younis	880	14080	11880	2200	
30	Anwar Ali	0	18000	10500	7500	
31	Khuaja Muhammad	0	15000	11500	3500	
32	Mussa	1140	19140	19140	0	
33	Ali Muhammad	900	17700	12600	5100	
34	Dost Muhammad	900	17700	12400	5300	
35	Noor Muhammad	800	18800	5300	13500	
36	Muhammad Rafeeq	0	15600	15600	0	
37	Khyal Muhammad	0	18000	12000	6000	
38	Gul Afzal	0	15600	3000	12600	
39	Basheer	0	15600	7800	7800	
40	Ayaz	0	14400	8400	6000	
41	Taj Muhammad	0	9600	2400	7200	
42	Kareem Shah	0	9600	1600	8000	
43	Nawab	3950	18350	17150	1200	
44	Khalil	0	10800	10800	0	
45	Guhar Aman	0	18000	15000	3000	
46	Syed Wahab Shah	0	18000	16500	1500	
47	Shazada	0	15	18000	10500	7500
48	Muhammad Umar	0	18000	15000	3000	
49	Marwan	700	12700	11700	1000	

50	Niaz Ali	2250	14250	8250	6000
51	Hidayatullah	0	15600	0	15600
52	Gul Zada	950	15350	8150	7200
53	Muhammad Parvez	2400	18000	10200	7800
54	Gul Muhammad	5250	23250	11250	12000
55	Nazeer	1208	16808	16808	0
56	Sarzameen	0	15000	7500	7500
57	Muhammad Ismail	2250	17850	8750	9100
58	Tasleem	0	15600	15600	0
59	Aman Gul	50	16850	14050	2800
60	Imran	0	12000	10200	1800
61	Sher Muhammad	0	14400	8400	6000
62	Wali Muhammad	0	14400	8400	6000
63	Saeed ur Rehman	0	26400	24200	2200
64	Ghulam Jan	1400	19400	19400	0
65	Dosti rehman	700	18700	3700	15000
66	Bakht Munir	500	24500	16000	8500
67	Abdul Waheed	4320	18720	18720	0
68	Muhammad Shafi	10920	25320	15720	9600
69	Salahul deen	8750	26750	11950	14800
70	Liaqat Ali	0	18000	3000	15000
71	Bawar Khan	600	18600	9500	9100
72	Rohan Zareen	0	24000	20000	4000
73	Arshid Ali	2300	21500	2300	19200
74	Muhammad Naem	2300	26300	26300	0
75	Khursheed	0	18000	0	18000
76	Imran	0	15600	14300	1300
77	Noorul Islam	0	15600	11700	3900
78	Sadiqullah	0	24000	4000	20000
79	Tahir Deen	0	24000	4000	20000
80	Amrooz	0	19200	17600	1600
81	Sayed Umar Shah	2000	21200	19600	1600
82	Khwaja Muhammad	0	22800	17100	5700
83	Mussa	200	24200	24200	0
84	Ali Bahader	4400	28400	22400	6000
85	Dost Muhammad	4400	28400	20400	8000
86	Noor Muhammad	1150	25150	7150	18000
87	Muhammad Rafeeq	0	20400	20400	0
88	Gul Afzal	0	20400	2000	18400
89	Khyal Muhammad	0	24000	16000	8000
90	Muhammad Bashir	800	21200	5900	15300
91	Ayaz	0	24000	10000	14000
92	Taj Muhammad	0	12000	12000	0
93	Kareem Shah	4200	18600	9000	9600
94	Nawab	4200	16200	15200	1000
95	Khalil	0	14400	14400	0
96	Guhar Aman	0	24000	20000	4000
97	Sayed Wahab Shah	0	24000	22000	2000
98	Shehzada	1050	25050	19050	6000
99	Muhammad Umar	3750	27750	19750	8000
100	Faiz Muhammad	700	24700	12700	12000
101	Shafeur Rehman	0	24000	12000	12000
102	Niaz Ali	1310	25310	13310	12000
103	Hidayatullah	2500	26500	4500	22000
104	Gul Zada	1350	21750	14950	6800

105	Khan Muhammad	700	11500	7000	4100
106	Parvez	4400	21200	4400	16800
107	Gul Muhammad	1250	24050	14550	9500
108	Muhammad Nazeer	2300	22700	2300	20400
109	Sarzameen	0	24000	0	24000
110	Muhammad Ismail	6100	26500	11200	15300
111	Tasleem	0	24000	16000	8000
112	Aman Gul	0	20400	17300	3100
113	Imran	0	16800	12600	4200
114	Ali Jan	1000	16600	12900	3700
115	Abdul Hakeem	800	16400	15100	1300
116	Shah Ahmed	800	18800	9800	9000
117	Shokat Ali	1600	19600	15100	4500
118	Bakht munir	600	12600	11600	1000
119	Shehzad	0	8400	7000	1400
120	Essa Khan	0	13200	6600	6600
121	Yousaf	1250	20450	15650	4800
122	Khalil	0	10800	10800	0
123	Hussain Ahmed	1500	14700	11400	3300
124	Muhammad Younis	660	11460	9660	1800
125	Niaz Ali	1200	15600	2400	13200
126	Shamsul Haq	0	14400	10800	3600
127	Bakht Zareen	1400	14400	9400	4000
128	Rasheed	0	9600	9000	600
129	Hasham	1500	13500	9500	4000
130	Ghazi	2050	15250	10850	4400
131	Adam	2800	12400	7600	4800
132	Khalid Hameed	700	12700	11700	1000
133	Bakht Zareen	0	15600	14300	1300
134	Ubaidullah	2300	21500	14400	7100
135	Tali Zar	0	13200	11000	2200
136	Taj Muhammad	0	9600	8800	800
137	Faiz Muhammad	0	12000	10000	2000
138	Ahlaq Ahmed	950	17750	16350	1400
139	Bahaul Deen	0	12000	12000	0
140	Inamullah	700	11500	9700	1800
141	Qasim	0	12000	12000	0
142	Kafayatullah	1400	12200	10400	1800
143	Naveed	2000	16400	12000	4400
144	Khursheed	0	8040	1340	6700
145	Khalid Khursheed	0	8640	6460	2180
146	Zahoor Ahmed	0	8640	6480	2160
147	Naseer Babir	0	8640	6480	2160
148	Khalil	4640	13280	4640	8680
149	Hizbullah	5410	14050	5410	8640
150	Hafizur Rehman	5610	14250	5610	8640
151	Sadam	4055	12695	6275	6420
152	Inayt Rehman	4715	13355	8215	5140
153	Momeen Khan	11420	20060	9100	10960
154	Muhammad Khan	12900	21540	9400	12140
155	Sher Ali Shah	9600	18000	13600	4400
156	Muhammad Ghani	6100	14740	10900	3840
157	Jafer Shah	6350	14750	6350	8400
158	Nawab Shah	7820	16220	7820	8400
159	Sahib Zada	655	9895	8355	1540

160	Sahib Zada	1905	10785	1905	8880
161	Ameer Zada	755	10355	10355	0
162	Samiul Haq	2620	11260	7200	4060
163	Abdul Hakeem	11110	19750	18310	1440
164	Abdul Qadir	12105	20745	19310	1435
165	Abdul Jabbar	14820	23460	22020	1440
166	Shah Jehan	16950	25830	16950	8880
167	Fazal mola	16030	24430	20000	4430
168	Fazal Mola	750	9150	750	8400
169	Nisar	13080	20880	0	20880
170	Muhammad Zahir	12000	19800	2000	17800
171	Fazal Mola	11880	20520	3500	17020
172	Abdur Rehman	4000	12880	4000	8880
173	Aslam Khan	2400	10200	2400	7800
174	Wajid Ali	2040	12840	11040	1800
175	Muhammad Yousaf	9500	17900	13000	4900
176	Muhammad Ayaz	2590	11590	9290	2300
177	Muhammad Shakeel	1740	11340	11340	0
178	Muhammad Shafiq	1540	11140	11140	0
179	Abdul Salam	0	10200	5100	5100
180	Sher Ali Shah	0	8400	7000	1400
181	Jameel Hussain Shah	4960	13840	6600	7240
182	Gul Shareef	2550	10950	8850	2100
183	Zahir Shah	5800	14200	12100	2100
				Total	1,100,335
ARREARS OF SHOPS RENT 2014-15.					
1	Habibur Rehman	0	24000	22000	2000
2	Shafi ur Rehman	0	24000	22000	2000
3	Saleh Rahman	0	24000	22000	2000
4	Fazal Kareem	0	24000	22000	2000
5	Abdul Satar	0	24000	22000	2000
6	Muhammad Fayaz	0	24000	22000	2000
7	Saleh Muhammad	0	15600	14300	1300
8	Mujeeb ur Rehman	0	15600	14300	1300
9	Safdar Rahman	0	15600	14300	1300
Total					15,900
Grand Total					1,116,235