



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Developmental Programme
AP	Advance Para
CMO	Chief Municipal Officer
DAC	Departmental Accounts Committee
DDC	District Development Committee
DDO	Drawing & Disbursing Officer
DG	Director General
GFR	General Financial Rules
LGE&RDD	Local Government, Election and Rural Development Department
LGA	Local Government Act
M&R	Maintenance & Repair
MC	Municipal Committee
MFDAC	Memorandum for Departmental Accounts Committee
NHR	Net Hydal Royalty
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
RDA	Regional Directorate of Audit
UA	Union Administration
UC	Union Council
ZAC	Zilla Accounts Committee

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

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

The observations included in this Report have been finalized in the light of written replies of the Departments. DAC 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 Rs15.840 million was allocated to this office 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 Haripur and Municipal Committees Haripur for the Financial Year 2014-15 and the findings included in the Audit Report.

District Council and Municipal Committees District Haripur 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 Haripur and Municipal Committees in Haripur for the Financial Year 2014-15, was Rs 402.179 million. Out of this, RDA Abbottabad audited an expenditure of Rs241.308 million which, in terms of percentage, was 60% of auditable expenditure.

The receipts of District Council and Municipal Committees Haripur for the Financial Year 2014-15 were Rs168.461 million. Out of this, RDA Abbottabad

audited receipts of Rs 143.042 million which, in terms of percentage, is 85% of auditable receipts.

The total expenditure and receipt of District Council and Municipal Committees, District Haripur, for the Financial Year 2014-15 were Rs 713.248 million. Out of this RDA Abbottabad audited the expenditure and receipts of Rs 384.350 million.

b. Recoveries at the instance of audit

Recovery of Rs 31.555 million was pointed out during the audit. However no recovery was affected till finalization of this report. Out of the total recoveries Rs 14.664 million was not in the notice of the executives prior to audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. Key audit findings of the report;

- i. Non Production of Record was noted in one case involving Rs 58.812 million.¹
- ii. Irregularity & Non-compliance was noted in nine cases involving Rs 108.561 million.²
- iii. Loss due to internal control weaknesses was noted in six cases involving Rs 45.492 million.³

g. Recommendations

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concrete efforts need to be made to recover outstanding dues.
- iii. Imposition of penalty on delayed supplies and contracts need to be ensured.
- iv. Inquiries need to be held to fix responsibility for losses, irregular payments and unauthorized expenditure.

¹Para 1.2.1.1

² Para 1.2.2.1,1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.3.1.1 & 1.3.1.2,

³ Para 1.2.3.1,1.2.3.2, 1.3.2.1,1.3.2.2,1.3.2.3 & 1.4.1.1

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	570.640
2	Total formations in audit jurisdiction	03	570.640
3	Total Entities(PAO) Audited	01	384.350
4	Total formations Audited	03	384.350
5	Audit & Inspection Reports	03	384.350
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	107.273
3	Weak Internal controls	30.164
4	Others	75.428
	Total	212.865

Table 3: Outcome Statistics**(Rs inmillion)**

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	-	107.293	143.042	134.015	384.350	470.813
2	Amount Placed under Audit Observations /Irregularities of Audit	-	103.996	33.441	75.428	212.865	37.293
3	Recoveries Pointed Out at the instance of Audit	-	2.314	29.241	0.000	31.555	22.419
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of Irregularities pointed out**(Rs inmillion)**

S.No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation.	98.413
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
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.	0
4	Quantification of weaknesses of internal control systems.	18.399
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	20.625
6	Non-production of record	58.812
7	Others, including cases of accidents, negligence etc.	16.616
	Total	212.865

Table 5: Cost-Benefit**(Rs inmillion)**

S. No	Description	Amount
1	Outlays Audited	384.350
2	Expenditure on Audit	0.743
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit	1 : 0

CHAPTER-1

1.1 District Council & Municipal Committees District Haripur

1.1.1 Introduction

District Haripur has two tehsils i.e. Haripur and Ghazi. There is one District Council and two Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Haripur has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officers are the DDOs of Municipal Committees. According to 1998 population census, the population of District Haripur is 567,309.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

An amount of Rs 398.781 million was allocated as Grant in Aid by the Government of Khyber Pakhtunkhwa to District Council and Municipal Committees of District Haripur. An amount of Rs 168.461 million was realized from its own sources during the financial year 2014-15. Thus making a total of Rs 567.242 million was available with the District Council Haripur and Municipal Committees Haripur. Out of this an expenditure of Rs 402.179 million was incurred by the District Council and Municipal Committees Haripur with a saving of Rs 165.063 million during financial Year 2014-15. Detail is given below:

Detail of budget and expenditure during Financial Year 2014-15 (Rs in million)

2014-15	Budget	Expenditure	Excess/ (Saving)	%age of saving
Salary	115.456	108.212	(7.244)	6
Non-Salary	122.570	115.145	(7.424)	6
Developmental	329.216	178.821	(150.395)	46
Total	567.242	402.179	(165.063)	

Detail of receipt realized during Financial Year 2014-15

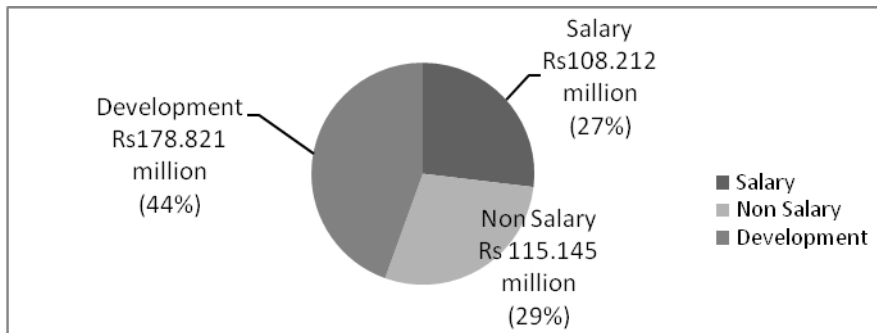
(Rs in million)

2014-15	Provincial Grant in Aid	Realization from own sources	Total
Receipts	398.781	168.461	567.242

The huge savings of Rs165.063 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts 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 HARIPUR

1.2 District Council Haripur

1.2.1 Non Production of Record

1.2.1.1 Non production of Auditable Record - Rs 58.812 million

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

Chief Coordination Officer, District council, Haripur during Financial Year 2014-15 failed to produce following record for scrutiny.

1. Progress report and scheme file consisting of PC-1 to PC-IV, AA, TS, contractor bills etc in respect of ongoing schemes of 2011-14 with the allocation of Rs 58.812 million against which a sum of Rs 49.097 million has been shown paid.
2. Record such as PC-1 to PC-IV, AA, TS, relating to works executed departmentally.
3. Dead stock & Machinery registers.
4. Appointment records.
5. Detail of borrowed staff from MC Haripur and MC Ghazi.
6. Detail of excess staff.
7. Agreements of rent of shops.
8. Detail of outstanding rent amount and action against defaulter.
9. Detail of court cases.

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

When reported in August 2015, management stated that the record would be produced to next audit. Management admitted the irregularity. However, record was not produced till finalization of this report.

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

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

AP 52 (2014-15)

1.2.2 Irregularity & Non Compliance

1.2.2.1 Loss To Government On Account Of 2% Property Tax - Rs 4.660 Million

According to S No XXIX and XXX of the model terms and conditions for the contracts issued vide Government of Khyber Pakhtunkhwa LG &RDD No AO-II/LCB/6-11/2013 dated 20-12-2013, the local Council shall be entitled to recover all the dues from the securities and guarantors in case of defaulter on the part of contractor due to any reason whatsoever and in any case if the income so received is found less than the contractual amount, the difference shall be recovered from the contractor as arrears of land revenue.

Chief Coordination Officer District Council Haripur awarded contract of 2% property tax amounting Rs. 75,125,000/- for financial year 2014-2015, but collection was made along with 5% security, 15% advance and departmentally Rs. 70,465,082/-resulted in loss to Government Rs. 4,659,918 without showing any liability in DCR against contractor. Detail below;

1	2	3	4	5= 2+3+4	6= 1-5
Contract/Bid amount	Collected departmentally	5% & 15% security/advance amount	Received from contractor	Total collection	Loss
75,125,000	6,864,482	1,5025,000	48,575,600	70,465,082	4,659,918

Loss to Government on account of 2% property tax was occurred due to weak financial management, resulted in loss to Government.

When pointed out in August 2015, management stated that detail reply will be submitted after consulting the dealing hand. However, no reply was received till finalization of this report.

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

AP 36 (2014-15)

1.2.2.2 Loss To Government Due To Award Of Contract On Lower Rates –Rs 4.200 Million

According to Local Council Board LG&RD Department, Government of Khyber Pakhtunkhwa letter No. AO-II/LCB/6-11/2014 dated 13-03-2014, the contract for the present year must have an increase of at least 25% over the bid of last year.

During audit of the accounts of District Council, Haripur for the financial year 2014-15, it was observed that Chief Coordination Officer District Council Haripur awarded Cattle Fair Contract at less rate than 25% increase over the bid amount of last year which resulted in loss of Rs 4,200,000 to Government. Detail is given below:

Name of contract	Approved bid amount of previous year (2013-14) Rs	Amount of 25% increase (Rs)	Total (2+3)	Bid approval for 2014-15 (Rs)	Approximate Loss (Rs)
1	2	3	4	5	6
Cattle Fair	17,080,000	4,270,000	21,350,000	17,150,000	4,200,000

Award of contract on lower rate was occurred due to weak financial management, resulting in loss to Government.

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

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

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

AP 44 (2014-15)

1.2.2.3 Irregular Expenditure On Purchase Of Community Centers-Rs 2.040 Million

According to Guidelines for the release and utilization of Developmental Funds issued vide Government of Khyber Pakhtunkhwa Finance Department Peshawar No SO (DEV-IV)FD/4-3/2013-14/Guidelines dated 02-01-2014, construction of community centers was not allowed out of developmental funds under ADP, Tobacco Cess, NHR etc.

Chief Coordination Officer, District Council, Haripur during financial year 2014-15 incurred expenditure of Rs2,040,000 on account of purchase of building for Community Center at Mohalla Khajuran village Darwesh out of developmental funds in violation of Government instructions.

Irregular expenditure was occurred due to weak financial management, resulting violation of rule.

When pointed out in August 2015, management stated that purchase was made on need basis and no irregularity was done. Reply was not convincing as the Government instructions were violated.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit recommends regularization of expenditure and action against the person(s) at fault.

AP 47 (2014-15)

1.2.2.4 Non Allocation Of 25% Of The Funds Out Of PFC-Rs 8.906 Million

According to Local Government and Rural Developmental Department, Government of Khyber Pakhtunkhwa letter No.AO/LCB/ADP/2013-14 dated 13/05/2104, 25% of the funds out of PFC allocations to the District Council and Municipal Committees shall be earmarked for schemes to improve, up-grade and rehabilitate public parks, green belts and playgrounds”.

Chief Coordination Officer, District Council, Haripur during financial year 2104-15 was allocated a sum of Rs 35.626 million under PFC out of which 25% amounting to Rs 8.906 million were required to be allocated/spent for schemes to improve, up-grade and rehabilitate public parks, green belts and playgrounds, which was not done in violation of above mentioned criteria.

Non incurring of expenditure occurred due to non observance of rules which resulted in non rehabilitation of Public Parks, Green belts and Play Grounds.

When pointed out in August 2015, management stated that the funds were spent according to Recommendation of MPA and Administrative Approval.Reply was not convincing as the Government instructions were not followed.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

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

AP 57 (2014-15)

1.2.2.5 Irregular Expenditure On Execution Of Schemes Without Technical Sanction-Rs 4.557 Million

Para 56 of CPWD Code read with Para 32 of CPWA Code provide that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Chief Coordination Officer, District Council, Haripur during financial year 2014-15 paid Rs 7.05 million for the execution of a scheme “water bores in PK-50” without technical sanction, which was against the above mentioned criteria.

Irregular execution of schemes occurred due to weak internal control, which resulted in violation of Government orders.

When pointed out in August 2015, management stated that Technical Sanction of the competent authority will be obtained soon. Management admitted the irregularity.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit recommends regularization of expenditure and action against the person(s) at fault.

AP 60 (2014-15)

1.2.2.6 Unauthorized Expenditure - Rs 2.37 million

S/No. vii of the guidelines/modalities for District Development funds released under PFC circulated vide No. Director (LG) district ADP 2015 dated Peshawar, 28th January, 2015, provides that the cost of each scheme should not be less than Rs **0.5** million and maximum limit may be kept open to encourage bigger projects having more socio economic impact.

Chief Coordination Officer, District Council, Haripur during financial year 2014-15 paid Rs 2,370,000 for the execution of 31 schemes under PFC in violation of above mentioned criteria, as the estimated cost of each scheme was less than Rs 0.5 million which is held unauthorized as per detail given at annexure-2.

Unauthorized expenditure occurred due to weak financial management, which resulted in violation of rules.

When pointed out in August 2015, management stated that the schemes were approved by the DC/administrator on the recommendation of MPA. Reply was not convincing as the Government instructions were not followed.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit recommends condonation by the competent authority and action against the person(s) at fault.

AP 62 (2014-15)

1.2.2.7 Unauthorized Expenditure Due To Utilization Of Savings In The Same Schemes-Rs 1.026 Million

Para 209 of GFR Vol-I provide that Unless otherwise ordered by Government, every Grant made for a specific object is subject to the implied conditions:

- (i) that the Grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and
- (ii) that any portion of the amount which is not ultimately required for expenditure upon that object, should be duly surrendered to Government”.

Furthermore, S/No. 8 of Minutes of the District Development Committee meeting held on 04.06.2015 says that the executing agency would submit in writing that the saving amount of the scheme due to below tender rate would not be utilized on the same scheme.

Chief Coordination Officer, District Council, Haripur during financial year 2014-15 awarded contract of 7 schemes to various contractors on 10 to 12.175% below Market Rate System as per detail given below. Moreover, the Contractors were also allowed to utilize the savings for extra work in the same schemes in violation of above mentioned criteria.

(Amount in million)

S/No.	Name of schemes	E. Cost	Approved cost	Saving/overpayment
1	Cleaning & repairing of nullah Mohra Mohmdo (Kachian).	1.000	0.900	0.100
2	Pavement of street village Mohra Mohmdo.	0.500	0.450	0.050
3	Pavement of street village Chitri.	0.400	0.360	0.040
4	Pavement of street near h/o Imran to Khan Afsar village Pandak.	0.300	0.270	0.030
5	Pavement of street near h/o Haji Rafique& Mosque Moh: Chapper Road.	0.700	0.630	0.070
6	Construction of BTR Pind Kamal Khan	4.000	3.490	0.510
7	Construction of BTR Dheenda	1.800	1.574	0.226
Total		8.7	7.674	1.026

Incurring of unauthorized expenditure occurred due to weak financial management, which resulted in violation of rules.

When pointed out in August 2015, management stated that the utilization of savings was approved by DDC.Reply was not cogent as expenditure has occurred in violation of above criteria and no documentary proof of DDC approval was provided to audit.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

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

AP 69 (2014-15)

1.2.3 Internal Control Weakness

1.2.3.1 Loss To Government Due To Non Recovery Of Water Charges - Rs 13.638 Million

According to Government of Khyber Pakhtunkhwa Local Government, Election and Rural Development Department notification No. SOR(Dir)4-17/2001-Haripur dated 1st September 2007 the affectees of Tarbela Dam residing at Khalabat Township are exempted from the payment of drinking water charges on permanent basis with immediate effect. However, the payment will be released by the Secretary, Finance Department Government of Khyber Pakhtunkhwa as and when full detail of water charges and water connections are provided to Finance department.

During scrutiny of the accounts of District Council Haripur for the financial year 2014-15, it was noticed that a sum of Rs 13,637,520 was outstanding against Khalabat Township water users as per detail given below. However, neither the amount was recovered from water users nor an equal amount was obtained from Finance department, Government of Khyber Pakhtunkhwa.

No. of Connections	Monthly charges per connection (Rs)	No. of months July 2014 to June 2015	12 month charges (Rs)
8,742	130	12	13,637,520

Non recovery of water user charges occurred due to weak financial control which resulted in loss to Local council.

When pointed out in August 2015, management stated that detail reply would be submitted after consulting the record. However, no progress was reported.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

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

AP 41 (2014-15)

1.2.3.2 Unauthentic/Doubtful Payment Of Income Tax - Rs 16.616 Million

According to Para 56 of income tax rules 2002 as amended up to September 2008, any person making deduction in accordance with the provisions of Section 153 shall deposit the tax so deducted to treasury under proper head on challan and by the fifteenth day of each quarter send to the Income Tax Authorities, specified under rule, a quarterly statement in respect of payment made by him during the preceding quarter in the specified form and verified in the manner indicated therein,

Chief Coordination Officer of District Council Haripur during financial year 2014-15 paid Rs 16,616,187 to Assistant Commissioner Haripur on account of income tax deducted from various contractors. But neither any acknowledgement from Assistant Commissioner Income Tax Haripur nor any treasury challan was available on record. Detail is given at annexure-3.

Unauthentic payment to Assistant Commissioner occurred due to weak financial control, which resulted in violation of rules.

When pointed out in August 2015, management stated that the subject amount pointed out by the audit party has been sent to the Assistant Commissioner Income Tax Haripur. Reply was not convincing as no documentary proof was provided to audit.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit recommends probe into the matter and action against the person(s) at fault.

AP 54 (2014-15)

MUNICIPAL COMMITTEE HARIPUR

1.3 Municipal Committee Haripur

1.3.1 Irregularity & Non Compliance

1.3.1.1 Irregular Expenditure Without Technical Sanction – Rs 79.514 Million

Para 56 of CPWD Code read with Para 32 of CPWA Code provide that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment. Further, according to Para 21.1 (a) of the delegation of power and re appropriation of 2001 the officers/Engineers (in various scales) can accord Technical sanction for the amount mention below:

- | | |
|---------------------------------|---------------|
| 1. Chief engineer | Full Powers |
| 2. Superintendent Engineer upto | Rs 10,000,000 |
| 3. Executive engineer upto | Rs 2,000,000 |

Chief Municipal Officer, Municipal committee, Haripur during financial year 2014-15 spent Rs 78,263,870 on execution of six developmental schemes without obtaining technical sanctions. Detail is given at annexure-4.

Furthermore, Chief Municipal officer during financial year 2014-15 incurred expenditure of Rs 12,500,000 on execution of developmental scheme “Construction of plaza at Panian Chowk Haripur” Technically sanctioned by the Superintend Engineer for which he was not empowered as per the above criteria.

Irregular execution of schemes occurred due to weak internal control, which resulted in violation of Government orders.

When pointed out in July 2015, management stated that technical sanction would be obtained from competent authority. Management admitted the irregularity but no progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit recommends justification and regularization of expenditure besides action against the person(s) at fault.

AP 24 & 27 (2014-15)

1.3.1.2 Non-Imposition Of Penalty On Account Of Delay In Completion Of Works - Rs 1.288 Million

According to Para 06 of the work orders, the works shall be completed within the stipulated period of time otherwise, 10% penalty shall be imposed on default contractors for delay in completion of works.

Chief Municipal Officer, Municipal Committee, Haripur during financial year 2014-15 awarded various contracts of developmental works having estimated cost of Rs12,883,000 to different contractors under the head Net Hydel Royalty. The works were not completed in stipulated time. Penalty of Rs1,288,300 @ 10% of the estimated cost required to be deducted for non completion of works in time. Detail is given at annexure-5.

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

When pointed out in July 2015, management stated that the penalty would be recovered from the concerned contractors in final bills/ security. Management admitted the irregularity but no progress was intimated till finalization of this report.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit recommends to deduct penalty for non completion of works in stipulated time and deposit the same into Government treasury.

AP 22 (2014-15)

1.3.2 Internal Control Weakness

1.3.2.1 Loss Due To Less Recovery Of Rent Of Shops – Rs 2.058 Million

According to Clause 4 of Rent Agreement, approved by Chief Municipal Officer, if the tenant failed to deposit rent for three consecutive months, TMA should take possession and auction out the shop.

Chief Municipal Officer, Municipal Committee, Haripur during financial year 2014-15 rented out shops to various tenants. The contractors failed to deposit the rent within the stipulated time. However, the local office neither took possession of the shops nor further auctioned these shops. Detail is given at annexure-6.

Non-recovery of rent and non cancelation of rent agreement occurred due to weak financial and internal control which resulted in loss to the public exchequer.

When pointed out in July 2015, management stated that most of the recovery has been cleared while the remaining outstanding amount would be recovered soon. However, no documentary proof was provided.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit suggests recovery, re-auction of the shops and action against the person (s) at fault.

AP 18 (2014-15)

1.3.2.2 Loss To Council Due To Less Recovery Of Contractual Money –Rs 1.898 Million

According to Terms and Conditions circulated by LG & RDD Peshawar vide No. AO-II/LCB/6-11/2013 dated 20-12-2013, all the contracts for the year 2014-15 shall be advertised after 25-12-2013 and auction process shall be finalized on or before 30th April, 2014. In case of failure, action shall be initiated against the officers concerned.

Chief Municipal Officer, Municipal Committee, Haripur during 2014-15 advertised the contract of “Water Rate” for the Financial Year 2014-15 in February, 2014, wherein the Contractor offered highest bid of Rs 13,800,000 which was submitted to Secretary LGRDD KPK for approval on 07.03.2014. The contract was approved by the competent authority for the said amount on 01-07-2014. However, the bid amount was reduced to Rs 12,075,000. On pointation, it was stated that the contract was awarded to the contractor on 13.08.2014 i.e. 44 days late and the contractor applied for remission in bid rate. Audit is of the view that the possession of contract was required to be handed over to the contractor in time, which was not done which resulted in loss of Rs 1,897,500 as per detail given below:

Particular	Original Bid	Contractor Recovery	Difference/ loss
Water Rate Fee	13,800,000	12,075,000	1,725,000
10% I/Tax	1,380,000	1,207,500	172,500
Total	15,180,000	13,282,500	1,897,500

Loss occurred due to poor internal control system in the office which resulted in loss to the Government.

When pointed out in July 2015, management stated that the advertisement and auction proceeding were started after receipts of Terms & Conditions from LCB. This office sent the case for approval to LCB in March, 2014 and the contract was handed over to contractor after receipts of approval from the competent authority. Reply was not satisfactory as the contract was approved by the competent authority on 01-07-2014 while handed over to the contractor on 13-08-2014.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

The matter is reported for investigation to fix responsibility, recovery of losses and disciplinary action against the person (s) at fault.

AP 19 (2014-15)

1.3.2.3 Loss Due To Non Recovery Of Rent Of Sheds – Rs 6.987 Million

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

Chief Municipal Officer, Municipal Committee, Haripur during financial year 2014-15 allotted 109 sheds to various tenants. A sum of Rs 9,512,103 was recoverable from these tenants upto June 2015, out of which Rs 2,524,984 was recovered till the date of audit i.e. August, 2015 while remaining amount of Rs 6,987,119 was still outstanding. However the local office failed to initiate any concrete efforts to recover long outstanding due from defaulting tenants. Detail of outstanding rent is given at annexure-7.

Less-collection of rent occurred due to weak internal control, which resulted in loss to the council.

When pointed out in July 2015, management stated that action would be taken after finalization of the case in the court of Law. Management admitted the irregularity however, no progress was reported.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

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

AP 29 (2014-15)

MUNICIPAL COMMITTEE GHAZI

1.4 Municipal Committee Ghazi

1.4.1 Internal Control Weakness

1.4.1.1 Loss To Government Due To Non Imposition Of Penalty - Rs 4.295 Million

According to clause 2 of the contract agreement, non-completion of work within stipulated period of time, penalty @ 1 % per day subject to maximum of 10% of the estimated cost of the work was required to be recovered from the contractor.

Chief Municipal Officer, Municipal Committee, Ghazi during financial year 2014-15 awarded various contracts of developmental works having estimated cost of Rs 42,950,000 to different contractors. The works were not completed in stipulated time. Penalty of Rs 4,295,000 @ 10% of the estimated cost required to be deducted for non completion of works in time. Detail is given at Annexure-8.

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

When reported in August 2015, management stated that detailed reply would be furnished after consultation of record. However, no progress was reported.

Request for convening DAC meeting was made on 27.10.2015, which was not convened till finalization of this report.

Audit recommends to deduct penalty for non completion of works in stipulated time and deposit the same into Government treasury.

AP 01 (2014-15)

ANNEXURES

Annexure-1

Detail of MFDACParas

(Rs in million)

S. No	AP No	Department	Gist of Para	Amount
1	02	MC Ghazi	Non deduction of DPR Fund	0.028
2	03	MC Ghazi	Non deduction of professional tax	0.067
3	04	MC Ghazi	Irregular expenditure on account of construction of Kacha road	8.194
4	05	MC Ghazi	Non auction of cattle fair's contract	0.781
5	06	MC Ghazi	Less recovery of tender form fee	0.038
6	07	MC Ghazi	Irregular expenditure on account of WSS/Bores	6.000
7	08	MC Ghazi	Irregular award of contract	0.081
8	09	MC Ghazi	Irregular award of contract	1.000
9	10	MC Ghazi	Irregular award of developmental scheme	1.000
10	11	MC Ghazi	Irregular award of developmental scheme	1.000
11	12	MC Ghazi	Irregular expenditure on account of construction of cinema road	2.000
12	13	MC Ghazi	Irregular award of contract	0.135
13	14	MC Ghazi	overpayment in a scheme "pavement of street"	0.116
14	15	MC Ghazi	Irregular payment of daily wagers	0.123
15	16	MC Ghazi	unauthorized payment on behalf of contractor	0.060
16	17	MC Haripur	Non collection of income tax	0.450
17	20	MC Haripur	Non deposit of water connection fee	0.286
18	21	MC Haripur	Non achievement of 15% annual increase target	0.750
19	23	MC Haripur	Non deduction of professional tax	0.075
20	25	MC Haripur	Non deduction of Income tax	0.151
21	26	MC Haripur	Delay in building approval process	0.172
22	28	MC Haripur	Excess payment to LCB on account of 2% pool fund	1.260
23	30	MC Haripur	Illegal occupation of resident	0
24	31	MC Haripur	Non deduction of DPR fund from contractor	0.048
25	32	MC Haripur	Irregular advance payment on account of furniture	1.080
26	33	MC Haripur	Irregular payment to PESCO on account of electrification of schemes	2.925
27	34	MC Haripur	Non deduction of income tax from salary	0.114
28	35	DC Haripur	Wrong deposit of revenue in to securities account	7.832

29	37	DC Haripur	Less deposit of property tax	0.378
30	38	DC Haripur	Payment of Govt. receipts to contractor	0.659
31	40	DC Haripur	non deposit of rent of shops	0.585
32	42	DC Haripur	Irregular payment of bonus	0.105
33	46	DC Haripur	Non imposition of penalty from contractors	1.873
34	48	DC Haripur	Irregular/unjustified expenditure	5.483
35	49	DC Haripur	Irregular posting of staff on detailment	2.460
36	50	DC Haripur	Irregular/unjustified expenditure	0.600
37	53	DC Haripur	Non imposition of penalty on late completion of schemes	4.021
38	55	DC Haripur	Non deposit of income tax	3.571
39	58	DC Haripur	Irregular payment allowing higher rates	0.697
40	59	DC Haripur	unauthorized expenditure under PFC	0.500
41	64	DC Haripur	Undue favor extended to contractor	0.061
42	65	DC Haripur	Irregular purchase of land	2.000
43	66	DC Haripur	Overpayment	0.132
44	67	DC Haripur	Unverified expenditure	2.230
45	68	DC Haripur	Irregular execution of schemes	2.000
46	71	DC Haripur	Non forfeiture of earnest money	1.901
47	73	DC Haripur	Non maintenance of contingent register, work register and contractors ledger	0
48	74	DC Haripur	Non deduction/deposit of stamp duty	0.335
49	75	DC Haripur	Non deduction/deposit of professional tax	0.278
Total				65.635

Annexure-2
Para # 1.2.2.6

Statement showing detail of schemes below 0.5 million

(Rs in million)

S.NO	NAME OF SCHEME	E/Cost	Expenditure	Physical Progress	Remarks
1	Pavement of street Jahaz Chowk opposite International School Darwesh U/C Darwesh	0.450	0.338	100%	Complete
2	Construction of path Moh: Ban at village Mir Pur U/C Pandak	0.420	0.000	40%	Work in Progress
3	Pavement of streets Moh: Sadiq Abad near H/O Malik Khan Afsar at village Gher Khan U/C Pandak	0.240	0.149	100%	Ph Complete
4	Construction of Water Tank Moh: RajwaliPharari U/C P.H.K	0.200	0.000		Tender Process
5	Pavement of streets at village Noordi U/C Rehana	0.370	0.221	30%	Work in Progress
6	Pavement of streets, Moh: Mohrian village ChapraU/C Rehana	0.150	0.000		Tender Process
7	Construction of path village UperDolniRehana	0.300	0.171	30%	Work in Progress
8	WSS / Water Tank village upper Dolni U/C Rehana	0.420	0.000		Re-Tender
9	Water Supply Scheme Moh: Awan Abad village Noordi	0.450	0.000	15%	Work in Progress
10	Pavement of streets Moh: Jadoon Abad near H/O Abdul Rasheed U/C Sarai Saleh	0.260	0.000	60%	Work in Progress
11	Construction of path village said abad U/C Sarai Saleh	0.140	0.115	100%	Complete
12	Pavement of streets Moh: Hayat Abad Maira Sarai Saleh U/C Sarai Saleh	0.240	0.000	60%	Work in Progress
13	WSS Moh: Technical College, village Sarai Saleh	0.150	0.000	100%	Ph Complete
14	Construction of Open well village ThandaChoha Lora Chowk near H/O M.Asalam U/C Shah Maqsood	0.200	0.000		Tender Process
15	WSS village DehriSikanderPur	0.190	0.091	70%	Work in Progress
16	Pavement of Street Panian U/C Panian	0.300		25%	
17	Pavement of Street PanianMaira Phase-I	0.150	0.103	100%	Complete
18	Pavement of Street PanianMaira Phase-II	0.100	0.069	100%	Complete
19	Pavement of Street Panian Phase_i	0.350	0.240	100%	Complete
20	Pavement of Street Panian Phase-II	0.200	0.105	100%	Complete
21	Pavement of Street Moh: MuzrianPanian	0.150		25%	In Progress
22	Pavement of Street Panian	0.400		25%	In Progress
23	Pavement of Street Muslim Abad ADD: Population KTS	0.300		100%	Ph Complete Final Bill Remaning
24	Pavement of Street / Sanitation ganjian	0.150		30%	In Progress
25	Pavement of Path fareed Abad	0.400	0.345	100%	Ph Complete Final Bill

					Remaning
26	Pavement of Street NallahaJagal	0.300	0.201	100%	Ph Complete Final Bill Remaning
27	Diselting / Excavation NullahFazal Colony	0.400			Tender Process
28	Provision of 02 # Bores In Pk-51	0.400		75%	In Progress
29	Pavement of Street MohriPirBakshDingi	0.350	0.220	100%	Ph Complete Final Bill Remaning
30	Pavement of Street Alloli Phase-I	0.250		30%	In Progress
31	Pavement of Street Alloli Phase-II	0.200		30%	In Progress
32	Pavement of Street Dobandi	0.300		35%	In Progress
33	Pavement of Street New Qazian	0.300		50%	In Progress
Total		9.16	2.37		

Annexure-3
Para # 1.2.3.2

Statement showing detail of income tax

S. No.	Cheque No	Date	Amount (Rs)
1	245611	05.03.15	430,371
2	246935	02.03.12	406,976
3	246976	03.03.15	300,752
4	247360	11.09.14	575,494
6	247378	12.09.14	683,738
8	247235	02.10.14	177,592
9	247398	22.09.14	17,431
10	247218	29.09.14	200,000
11	247242	02.10.14	147,393
12	247218	29.09.14	217,431
13	247247	16.10.14	181,352
14	247266	28.10.14	267,529
15	247398	22.09.14	22,420
16	247235	02.10.14	10,805
18	247290	06.11.14	265,817
19	247228	29.09.14	200,000
20	247398	22.09.14	17,431
21	247298	12.11.14	326,825
23	247929	25.11.14	260,270
24	247950	08.12.14	334,884
25	247232	21.10.14	26,938
26	247266	28.10.14	40,561
27	247975	24.12.14	389,052
28	247993	06.01.15	141,356
29	246915	06.01.15	190,055
30	247266	08.10.14	33,666
31		07.11.14	40,391
32	246935	02.03.15	406,976
33	246545	17.03.15	217,645
34	246525	10.03.15	156,701
36	21160402	27.03.15	110,392
37	248269	22.06.15	8,075,000
38	248288	26.06.15	155,100
39	13451198	30.06.15	1,587,843
Total			16,616,187

Annexure-4
Para # 1.3.1.1

Statement showing detail of schemes executed without Technical Sanctions

S. No	Name of schemes	Estimated cost (Rs)	Expenditure (Rs)
1	Improvement of Urban Roads in Haripur Pakage-1	56,479,225	35,839,925
2	Improvement of Urban Roads in Haripur Pakage-1	40,556,980	29,033,250
3	Improvement of Urban Roads in Haripur Pakage-1	8,893,000	7,703,155
4	Const; of community center Mohalla Ramzani	2,000,000	1,705,540
5	Const; of community center Mohalla khoo	2,000,000	1,992,000
6	Const; of community center Mohalla Feroozpura	2,000,000	1,990,000
Total		111,929,205	78,263,870

Annexure-5
Para # 1.3.1.2

Statement showing detail of penalty on account of non completion of work within stipulated time

S. No.	Name of scheme	Due date of completion	Actual date of completion	E/Cost (Rs)	Penalty @ 10% (Rs)
1.	Community Center at Mohallah Derwesh	09-11-2014	In progress (8/2015)	1,500,000	150,000
2.	Community Center at Mohallah Ramzani	13-11-2014	In progress (8/2015)	2,000,000	200,000
3.	Fixing of Barbed Wire on Center Media	15-03-2015	In progress (8/2015)	1,053,000	105,300
4.	18 Nos Water Bores in Urban U/ Councils	01-05-2015	In progress (8/2015)	2,700,000	270,000
5.	Community Center at Mohallah Motian	09-08-2014	19-09-2014	1,200,000	120,000
6.	Const: of Road Mohallah Sobidaran	04-05-2015	In progress (8/2015)	540,000	54,000
7.	Sanitation Work Makki Masjid Noor Colony	01-04-2014	03-2015	720,000	72,000
8.	PCC Street Asif Abad	19-05-2015	In progress (8/2015)	570,000	57,000
9.	Pavement of Street Sabzi Mandi	23-04-2015	In progress (8/2015)	600,000	60,000
10.	Community Center at Mohallah Ferooz Pur	09-12-2014	In progress (8/2015)	2,000,000	200,000
Total				12,883,000	1,288,300

Annexure-6
Para # 1.3.2.1

Statement showing detail of rent of shops outstanding up to 30-06-2015

S. No.	Name of tenants	Arrear up to 30.06.2015(Rs)
1	Hafiz Abdul Bari	7,413
2	Muhammad Anwar	22,239
3	orangzaib S/o Abdul Ghafoor	21,534
4	Orangzaib S/o Muhammad Shareef	12,355
5	Babar Suleman	9,884
6	orangzaib S/o Abdul Ghafoor	17,076
7	MuneebElahi	13,778
8	Haroon Moosa	27,444
9	Widow Ehsan-ullah Qureshi	22,980
10	Enayatullah	22,980
11	Sheikh MumtazAlam	24,341
12	Sabir Sultan	3,208
13	Nazar Muhammad	42,274
14	JameelurRehman	44,040
15	Mazhar	46,130
16	Haidar Zaman	38,874
17	Sardar Abdul Rauf	56,124
18	YasirAyyaz	67,367
19	NaemulHaq	40,044
20	Muhammad Afzal Khan	59,544
21	Haji Muhammad Iqbal	3,150
22	Syed Mehboob Shah	57,844
23	Muhammad Ashraf	22,664
24	AmjadMehmood	30,356
25	Zubair Ahmad	10,324
26	Abdul waheed	28,924
27	Muhammad Shafique	21,500
28	Asif	24,048
29	JameelurRehman	40,596
30	arbab Kamran	33,212

31	JameelurRehman	63,000
32	Haji Munsaf Khan	57,471
33	ShoukatRehman	21,756
34	ShoukatRehman	37,756
35	Shahid Ali	23,964
36	Dr. Akhtar Nawaz	79,640
37	Orangzaib	79,640
38	Orangzaib	64,800
39	Muhammad Salkheen	23,724
40	Widow Muhammad Yousaf	54,150
41	Hamid Nawaz	34,000
42	Arif Zaman	26,100
43	Tariq Khan	21,800
44	Javaid Iqbal	8,420
45	Dr. Naseer Naveed	19,608
46	Muhammad Saleem	68,737
47	Habib Ur Rehman	69,796
48	Abdul wahab	58,276
49	Ahmad Khan	16,852
50	Akbar Khan	16,852
51	Ahmad Ali	101,585
52	Muhammad Basheer	12,842
53	Hafiz ullah	18,371
54	Seth Abdul Hamid	97,738
55	Seth Abdul Hamid	89,816
56	Muhammad Ismail	32,564
57	WajidMehmood	26,978
58	Sheikh Abdul Hamid	136,217
59	Anjuman	67,244
60	Khameeda Begum	18,808
61	Fiaz Khan	36,438
62	Pirzada Muhammad Nadeem	67,632
63	Saeed Khan	27,348
64	Muhammad Khalid	12,996
65	WarisanChanan Din	43,608
Total		2,508,774

Annexure-7
Para # 1.3.2.3

Statement showing detail of non recovery of rent of sheds

(Amount in Rs)

S. No.	Name of Thara Holder	Arrear up to 6/2014	Rent during 2014-15	Total Recoverable	Recovered up to 6/2015	Rent Outstanding
1	Mohammad Iqbal	74,740	12,527	87,267	27,006	60,261
2	Mohammad Parvez s/o Sumandar	74,740	12,527	87,267	27,006	60,261
3	Ameer Nawaz	74,740	12,527	87,267	22,640	64,627
4	Arshad Mehmood s/o Mohammad Yousaf	74,740	12,527	87,267	41,328	45,939
5	Habib ulHaq	74,740	12,527	87,267	43,400	43,867
6	Shamraiz	74,740	12,527	87,267	36,520	50,747
7	AbdurRazzaq s/o Mir Haider	74,740	12,527	87,267	48,788	38,479
8	Mohammad Jan s/o Dilawar	74,740	12,527	87,267	23,922	63,345
9	Saif-ur-Rehman s/o Fazal-ur-Rehman	74,740	12,527	87,267	45,150	42,117
10	Bashir Mohammad s/o Faqir Mohammad	74,740	12,527	87,267	27,328	59,939
11	Mohammad Iqbal	74,740	12,527	87,267	66,904	20,363
12	Arshad Mehmood s/o Mohammad Sadiq	74,740	12,527	87,267	40,045	47,222
13	Munsif s/o Mohammad Saddique	74,740	12,527	87,267	19,510	67,757
14	Mohammad Miskeen s/o Gulab	74,740	12,527	87,267	1,658	85,609
15	Sajid Khan s/o Jahandad Khan	74,740	12,527	87,267	1,658	85,609
16	Mustajir Shah	74,740	12,527	87,267	1,658	85,609
17	Abdur Rashid s/o Mohammad Idrees	74,740	12,527	87,267	1,658	85,609
18	Ali Asghar s/o Ali Akbar	74,740	12,527	87,267	1,658	85,609
19	Shamroz s/o Abdul Ghaffar	74,740	12,527	87,267	1,658	85,609
20	Asif Gul s/o Aman Gul	74,740	12,527	87,267	14,810	72,457
21	Mohammad Yaqoob s/o Mohammad Gul	74,740	12,527	87,267	1,658	85,609
22	Ismahil s/o Faqir Mohammad	74,740	12,527	87,267	13,806	73,461
23	Ghulam Shabir s/o Faqir Mohammad	74,740	12,527	87,267	40,610	46,657
24	Mohammad Zahoor s/o Noor Mohammad	74,740	12,527	87,267	31,079	56,188
25	Fiaz Ahmad s/o Malik Mohammd Zaman	74,740	12,527	87,267	1,658	85,609
26	Khalid s/o Sher Khan	74,740	12,527	87,267	8,720	78,547
27	MohammdDaud s/o Mohammad	74,740	12,527	87,267	35,610	51,657

	Yaqoob					
28	Taj Mohammad s/o Mohammad Akbar	74,740	12,527	87,267	1,658	85,609
29	Khan Afsar s/o Mohammad Akbar	74,740	12,527	87,267	1,658	85,609
30	Mir Zaman s/o Faqir Mohammad	74,740	12,527	87,267	1,658	85,609
31	Mohammad Nawaz s/o Faqir Mohammad	74,740	12,527	87,267	1,658	85,609
32	Abdul Waheed s/o Faqir Mohammad	74,740	12,527	87,267	1,658	85,609
33	Jahanzeb s/o Abdul Wahab	74,740	12,527	87,267	1,658	85,609
34	Khan Afsar s/o Sher Khan	74,740	12,527	87,267	1,658	85,609
35	Mohammad Iqbal s/o Sher Khan	74,740	12,527	87,267	1,685	85,582
36	Mian Gul s/o Madad Gul	74,740	12,527	87,267	47,612	39,655
37	Azeem Khan	74,740	12,527	87,267	47,280	39,987
38	Ziarat Khan	74,740	12,527	87,267	47,280	39,987
39	Mohammad Saleem s/o Mohammad Gul	74,740	12,527	87,267	47,280	39,987
40	Hameed s/o Zain Mohammad	74,740	12,527	87,267	47,108	40,159
41	Mohammad Rafi s/o Khushal	74,740	12,527	87,267	75,999	11,268
42	Banaris Khan s/o Munsif Khan	74,740	12,527	87,267	1,658	85,609
43	Abdul Rashid s/o Abdul Majeed	74,740	12,527	87,267	1,658	85,609
44	Ghulam Nabi s/o Said Gul	74,740	12,527	87,267	1,658	85,609
45	Mohammad Nazar s/o Sher Khan	74,740	12,527	87,267	41,700	45,567
46	Raja Asif	74,740	12,527	87,267	1,658	85,609
47	Faisal Shaheen s/o Mehrban Khan	74,740	12,527	87,267	1,658	85,609
48	Waris Khan s/o Abdul Rehman	74,740	12,527	87,267	1,658	85,609
49	Zahoor Din s/o Mohammad Din	74,740	12,527	87,267	1,658	85,609
50	Nazir s/o Mohammd Bashir	74,740	12,527	87,267	1,658	85,609
51	Mohammad Raffique s/o Mohammad Bashir	74,740	12,527	87,267	1,658	85,609
52	Akhtar Nawaz s/o Khudad	74,740	12,527	87,267	1,658	85,609
53	Liaqat s/o Sher Zaman	74,740	12,527	87,267	1,658	85,609
54	Ghulam Mustafa s/o Moahmmad Din	74,740	12,527	87,267	1,658	85,609
55	Abid s/o Mohammad Younas	74,740	12,527	87,267	1,658	85,609
56	Ghulam Murtaza s/o Mir Mohammad	74,740	12,527	87,267	41,612	45,655
57	Zahid Iqbal s/o Sultan Bahadur	74,740	12,527	87,267	43,612	43,655
58	Syed Sajjad Hussain Shah s/o Syed Latif Shah	74,740	12,527	87,267	42,658	44,609
59	Karim Dad s/o Shahzada	74,740	12,527	87,267	1,658	85,609

60	Mohammad Raffique s/o Mohammad Sadiq	74,740	12,527	87,267	1,658	85,609
61	Sajjid s/o Moahmmad Younas	74,740	12,527	87,267	1,658	85,609
62	Nasir ud Din s/o Bhruddin	74,740	12,527	87,267	1,658	85,609
63	Shamraiz s/o Bostan	74,740	12,527	87,267	1,658	85,609
64	Sultan Khan s/o Bostan	74,740	12,527	87,267	1,658	85,609
65	Moahmmad Younas s/o Dost Mohammad	74,740	12,527	87,267	1,658	85,609
66	Mir Afzal s/o Atta Mohammad	74,740	12,527	87,267	1,658	85,609
67	Ghulam Nabi s/o Mir Mohammad	74,740	12,527	87,267	43,612	43,655
68	Mohammad Riasat s/o Pir Khan	74,740	12,527	87,267	12,694	74,573
69	Shakeel Ahmad s/o Jameel Ahmad	74,740	12,527	87,267	22,694	64,573
70	Nazaqat s/o Faqir Hussain	74,740	12,527	87,267	6,657	80,610
71	Rafaqat s/o Khawaj Mohammad	74,740	12,527	87,267	1,658	85,609
72	Muddat s/o Sultan Mohammad	74,740	12,527	87,267	1,658	85,609
73	Yasir s/o Ghulam Mohammad	74,740	12,527	87,267	13,194	74,073
74	Duryaman s/o Gul Mohammad	74,740	12,527	87,267	45,628	41,639
75	Mubashir Khan s/o Gulzar Khan	74,740	12,527	87,267	50,394	36,873
76	Shaffique Ahmad s/o Mohammad Younas	74,740	12,527	87,267	50,394	36,873
77	Rashid s/o Hussain Bakksh	74,740	12,527	87,267	74,740	12,527
78	Chan Zeb s/o Mohammad Sulman	74,740	12,527	87,267	1,658	85,609
79	Mushtaq s/o Mehmood	74,740	12,527	87,267	33,710	53,557
80	Bashir s/o Ayub	74,740	12,527	87,267	58,348	28,919
81	Khalid Rangeela s/o Allah Dad	74,740	12,527	87,267	47,527	39,740
82	Shakeel Yousaf	74,740	12,527	87,267	94,480	-7,213
83	Farman (mana) s/o Shah Zaman	74,740	12,527	87,267	1,658	85,609
84	Zahid Mehmood s/o Mohammad Yousaf	74,740	12,527	87,267	34,274	52,993
85	Aurangzeb s/o Qalander Khan	74,740	12,527	87,267	32,398	54,869
86	Sultan Sher s/o Abdul Khaliq	74,740	12,527	87,267	27,256	60,011
87	Salam s/o Ali Zaman	74,740	12,527	87,267	51,442	35,825
88	Babar s/o Hazarur Rehman	74,740	12,527	87,267	15,777	71,490
89	Mohammad Ali s/o Waryam	74,740	12,527	87,267	58,180	29,087
90	Abdul Hafeez s/o Chanan Khan	74,740	12,527	87,267	35,080	52,187
91	Abdul Waheed s/o Abdul Ghani	74,740	12,527	87,267	55,008	32,259
92	Ali Dad s/o Jahandad	74,740	12,527	87,267	36,008	51,259
93	Makhan Khan s/o Khani Zaman	74,740	12,527	87,267	40,798	46,469

94	Aziz Mohammad s/o Khani Zaman	74,740	12,527	87,267	40,798	46,469
95	Sabir s/o Wazir Mohammad	74,740	12,527	87,267	20,610	66,657
96	Jannat Gul s/o Mohammad Gul	74,740	12,527	87,267	13,662	73,605
97	Gul Zameen s/o Akbar Khan	74,740	12,527	87,267	1,658	85,609
98	Yasir s/o Asghar	74,740	12,527	87,267	29,718	57,549
99	Babar Khan s/o Mohammad Afzal Khan	74,740	12,527	87,267	50,024	37,243
100	Shahid Hameed s/o Ashiq Elahi	74,740	12,527	87,267	1,658	85,609
101	Mehboob Hussain s/o Feroz Din	74,740	12,527	87,267	1,658	85,609
102	Munsid Dad s/o Fazal Dad	74,740	12,527	87,267	1,658	85,609
103	Mohammad Ejaz s/o MoahmmadAkram	74,740	12,527	87,267	42,080	45,187
104	Shamraiz s/o Zardad	74,740	12,527	87,267	51,442	35,825
105	Aurangzeb s/o Zardad	74,740	12,527	87,267	51,442	35,825
106	Aurangzeb s/o Buland Khan	74,740	12,527	87,267	49,093	38,174
107	Abdul Sattar s/o Buland Khan	74,740	12,527	87,267	51,442	35,825
108	Mohammad Younas s/o MohammdYaqoob	74,740	12,527	87,267	6,710	80,557
109	Mohammad Daud s/o Mohammad Yaqoob	74,740	12,527	87,267	6,710	80,557
Grand Total				9,512,103	2,524,984	6,987,119

Annexure-8

Para # 1.4.1.1

Statement showing detail of penalty on account of non compliance of works within stipulated time

S. No.	Name of schemes	Est. Cost	Date of Commencement	Required date of completion	Status	Penalty @ 10%
1	Two No. bores at Chaprian.	400,000	30.4.15	30.06.15	WIP	40,000
2	Construction of P/wall AlamzebBani.	300,000	30.4.15	30.06.15	WIP	30,000
3	Pavement of path PCC Phai.	1,000,000	30.4.15	30.06.15	WIP	100,000
4	Const: of WSS / Bores in PK-52.	6,000,000	20.4.15	30.06.15	WIP	600,000
5	Const: of Janazagah at Vill Jammu.	1,500,000	20.4.15	30.06.15	WIP	150,000
6	Const: of Janazagah at VillKhalloo.	2,000,000	20.4.15	30.06.15	WIP	200,000
7	Const: of road / path (Dozar work) in Kotehra.	300,000	20.4.15	30.06.15	WIP	30,000
8	Const: /Pavt: of street near h/o Hazarat Din Khalil, Rehmat Ali at village Khalo.	1,500,000	20.4.15	30.06.15	WIP	150,000
9	Const: of P/wall / embankment at PahiMaira near Sadaqat Khan.	500,000	20.4.15	30.06.15	WIP	50,000
10	Const: of embankment at PahiMaira near h/o Shabir hamlet.	500,000	20.4.15	30.06.15	WIP	50,000
11	Pavement of street near h/o Sikandar Shah, Iqbal at Village Ghazi.	400,000	20.4.15	30.06.15	WIP	40,000
12	Pavement of street near h/o Ilyas Kaka Khaloo.	200,000	20.4.15	30.06.15	WIP	20,000
13	Const: of path /PCC Piahah Mohallah Village Ghazi.	500,000	20.4.15	30.06.15		50,000
14	Const: of path Piahah Mohallah Syedaan.	800,000	20.4.15	30.06.15	WIP	80,000
15	Remaining of Janazagah at Village Essa.	1,000,000	20.4.15	30.06.15	WIP	100,000
16	Construction of path & Janazagah at Hassanpur h/o Fareed.	400,000	20.4.15	30.06.15		40,000
17	Const:/Pavement of street near h/o Fiaza, Safdar, Sarfraz at Hassanpur.	500,000	20.4.15	30.06.15	WIP	50,000
18	Pavement of street near h/o Javedvill Jammu.	300,000	20.4.15	30.06.15	WIP	30,000
19	Const: of Janazagah near Nai Baba Graveyard at Qazipur	1,000,000	20.4.15	30.06.15	WIP	100,000
20	Const: of path /PCC at MairaGoomtayThalikot.	200,000	20.4.15	30.06.15	WIP	20,000
21	Const: of P/Wall at DabbKund near / Asad Ali.	200,000	20.4.15	30.06.15	WIP	20,000
22	Const: of P/Wall Jahnnian Dherra near h/o Mirza Khan.	400,000	20.4.15	30.06.15	WIP	40,000
23	Const: of P/Wall at GarhiMaira near h/o	200,000	20.4.15	30.06.15	WIP	20,000

	Sherzada.					
Sub total		20,100,000				2,010,000
Brought forward		20,100,000				2,010,000
24	Const: of path Bella Slam Khund	500,000	20.4.15	30.06.15	WIP	50000
25	Const: of Wall DaggiGharunna Tube Well.	300,000	20.4.15	30.06.15	WIP	30000
26	Const: of P.Wall at Chappi Choo	300,000	20.4.15	30.06.15	WIP	30000
27	WSS Chamiarri to AmgahBekKandolla	1,000,000	20.4.15	30.06.15	WIP	100000
28	Const: / completion of road Gowarri near h/o Malik Mahbat	300,000	20.4.15	30.06.15	WIP	30000
29	Const: of cinema road Ghazi	2,000,000	20.4.15	30.06.15	WIP	200000
30	WSS near h/o Abdul QayyumVillPurranniChamirri	1,000,000	20.4.15	30.06.15	WIP	100000
31	Const: of Road (PCC etc) at Darra Mohatt	1,000,000	20.4.15	30.06.15	WIP	100000
32	Construction of path mohallah masjid Chalyari	300,000	30.3.15	30.06.15	WIP	30000
33	Cons: of P/wall Sobra hamlet Sector	200,000	30.3.15	30.06.15	WIP	20000
34	Construction of culvert / street Mohat Sector (Sher Afzal)	300,000	30.3.15	30.06.15	WIP	30000
35	Construction of path Birha Hajj GoharRehman	1,000,000	30.3.15	30.06.15	WIP	100000
36	Construction of protection wall Bandi (Mehdi Shah)	300,000	06.4.15	30.06.15	WIP	30000
37	Construction of road ChakianGali	500,000	30.3.15	30.06.15	WIP	50000
38	Construction of Pullisathna	200,000	30.3.15	30.06.15	WIP	20000
39	Construction of path Noor Hussain Baitgali	300,000	30.3.15	30.06.15	WIP	30000
40	WSS Aziz urRehmanDikhan	200,000	30.3.15	30.06.15		20000
41	Provision of pipeline for water store Munawar shah Ziarat Bela	400,000	30.3.15	30.06.15	WIP	40000
42	Pavement of street Ainthizairat Bela	300,000	30.3.15	30.06.15	WIP	30000
43	Repair of WSS Banda NaimatAmb	200,000	30.3.15	30.06.15	WIP	20000
44	Cons: of P/ wall Naimat Khan Ziarat Bela	200,000	30.3.15	30.06.15		20000
45	Cons: of path Kangrocha to Phatta	500,000	30.3.15	30.06.15	WIP	50000
46	Balance work open well Barwasa (Khurshid)	200,000	30.3.15	30.06.15		20000
47	Construction of Nullah / culvert Khatakabad Ghazi	800,000	30.3.15	30.06.15	WIP	80000
48	Construction of path Masjid Dola Khan to River Bank	1,000,000	30.3.15	30.06.15	WIP	100000
49	Construction of Nullah ?Pavementof street MohallahMobeen Banda (Khwaja Aslam)	300,000	30.3.15	30.06.15	WIP	30000
50	Pavement of street Moh:Nawazish Khan Ghazi	150,000	30.3.15	30.06.15		15000

Sub total		33,850,000				3,385,000
Brought forward		33,850,000				3,385,000
51	Pavement of street Moh:Latifabad Ghazi(ShahZaman)	300,000	30.3.15	30.06.15	WIP	30000
52	Cons: of P/ wall Chapi Choo Kotehra (Nazakat)	500,000	30.3.15	30.06.15	WIP	50000
53	Construction of path Tarchiti	1,000,000	30.3.15	30.06.15	WIP	100000
54	Construction of wall at graveyard sherawal	800,000	30.3.15	30.06.15	WIP	80000
55	Construction of path mohallahFourdilSherawal	600,000	30.3.15	30.06.15	WIP	60000
56	Construction of path Shiga Kundi	700,000	30.3.15	30.06.15	WIP	70000
57	Cons: of path Banda Sooba Khan PuranaUmerKhana	700,000	30.3.15	30.06.15	WIP	70000
58	Construction of path MohallahDobandiKundi(Asraaf)	300,000	30.3.15	30.06.15	WIP	30000
59	Construction of path Mohallah Shah DhandKundi	300,000	30.3.15	30.06.15	WIP	30000
60	Construction of path Baji Darra Kundi	700,000	30.3.15	30.06.15	WIP	70000
61	Construction of path Banda NazakatSira (Dozer Work)	500,000	30.3.15	30.06.15	WIP	50000
62	Construction of road Shangri (Dozer Work)	500,000	30.3.15	30.06.15	WIP	50000
63	Construction of open well ShaldarBala	300,000	30.3.15	30.06.15		30000
64	Construction of path at Nara Amazi	500,000	30.3.15	30.06.15	WIP	50000
65	Pavement of street TandriKupri	500,000	30.3.15	30.06.15		50000
66	Pavement of street Parba	500,000	30.3.15	30.06.15	WIP	50000
67	Construction of path / wall naqarchian	400,000	30.3.15	30.06.15	WIP	40000
Grand Total		42,950,000				4,29,5000