



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

KHYBER PAKHTUNKHWA

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
ADP	Annual Development Plan
AIR	Audit and Inspection Report
B&R	Building and Road
BOQ	Bill of Quantity
CNG	Compressed Natural Gase
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DCR	Demand and Collection Register
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
HRA	House Rent Allowance
KKH	Karakoram Highway
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LCB	Local Council Board
LGA	Local Government Act
LGE&RDD	Local Government Election and Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MOU	Memorandum of Understanding
MRS	Market Rate System
NOC	No Objection Certificate
PAO	Principal Accounting Officer
PAC	Public Accounts Committee

PC-I	Planning Commission Profarma-I
PCC	Plain Cement Concrete
PESCO	Peshawar Electricity Supply Company
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TS	Technical Sanction
WSS	Water Supply Scheme

Preface

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act 2013, requires the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil / Town Municipal Administrations.

The report is based on audit of the accounts of TMAs in District Haripur for the financial year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 with a view to reporting significant findings to the relevant stakeholders. The main body of the audit report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of appropriate legislative forum through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written replies of the TMAs. DAC meetings were not convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations and Town Municipal Administrations. The Regional Directorate of Audit Abbottabad, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of Six District Governments, TMAs and VCs/NCs of six districts i.e. Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar respectively.

The Regional Directorate of Audit Abbottabad has a human resource of 10 officers and staff with a total of 2250 man days. The annual budget amounting to Rs 16.695 million was allocated to the RDA during financial year 2017-18. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs and projects.

Tehsil Municipal Administrations in District Abbottabad i.e. Abbottabad & Havelian perform their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8 (1)(P) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial provisions of the Act establish a local fund for each Tehsil and Town Administration. Annual budget is authorized by the Tehsil Council in the form of budgetary grants.

a. Scope of audit

The total expenditures of Tehsil Municipal Administrations Abbottabad and Havelian for the financial year 2016-17 were Rs 873.356 Million. Out of this, RDA Abbottabad audited an expenditure of Rs 524.014 million which, in terms of percentage, is 60% of auditable expenditure.

The total of receipts Tehsil Municipal Administrations Abbottabad and Havelian for the financial year 2016-17 were Rs 361.359 million. RDA Abbottabad audited the entire receipts which in terms of percentage, is 100% of auditable receipts.

The total expenditures and receipts of Tehsil Municipal Administrations Abbottabad and Havelian for the financial year 2016-17 were Rs 1234.715 million. Out of this, RDA Abbottabad audited transactions of Rs 885.372million which, in terms of percentage, is 71.706% of auditable amount.

b. Recoveries at the instance of audit

Recovery of Rs37.955million was pointed out during the audit. However, no recovery was affected till finalization of this report. Out of the total recoveries, Rs 17.653million were not in the notice of the executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs, with respect to their functions, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for during scrutiny and substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal **controls** were also pointed out, to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and thus irregularities could not come to the light in the proper forum i.e. DAC and PAC.

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. Deficiencies were observed in the internal control system as depicted in audit findings.

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of TMAs.

f. Key audit findings of the report;

- i. Irregularities & non-compliance in 16 cases amounting to Rs287.826 million were noticed.¹
- ii. Internal control weaknesses in 12 cases amounting to Rs143.765 million were noticed.²

g. Recommendations

- I. Corrective actions/ Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- II. Investigation, fixing responsibility and disciplinary action against person(s) at fault besides recovery under intimation to audit.

¹ 1.2.1.1 to 1.2.1.10 and 1.3.1.1 to 1.3.1.6

² 1.2.2.1 to 1.2.2.6 and 1.3.2.1 to 1.3.2.6

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Expenditure
1.	Total Entities (PAO) in Audit Jurisdiction	02	1234.715
2.	Total formations in audit jurisdiction	02	1234.715
3.	Total Entities (PAO) Audited	02	885.372
4.	Total formations Audited	02	885.372
5.	Audit & Inspection Reports	02	885.372
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	-
8.	Other Reports	-	-

II: Audit observation Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	247.798
3.	Weak Internal controls relating to financial management	165.179
4.	Others	18.614
	Total	431.591

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	-	322.648	361.359	201.365	885.372	495.10
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	135.595	258.626	37.370	431.591	199.92
3.	Recoveries Pointed Out at the instance of Audit	-	6.659	31.296	-	37.955	40.80
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

IV: 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	215.744
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ³ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weakness of internal control systems.	169.406
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	37.955
6.	Non production of record	-
7.	Others, including cases of accidents, negligence etc.	8.486
	Total	431.591

V: Cost Benefit Ratio**(Rs in million)**

S. No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	1234.715
2	Expenditure on audit	0.210
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

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

1. CHAPTER – 1

1.1 Tehsil Municipal Administrations District Abbottabad

1.1.1 Introduction

District Abbottabad has Two TMAs, TMA Abbottabad and TMA Havelian. Each TMA office is managed by a Tehsil Municipal Officer. Each TMA has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation).

According to Section 22 of the LGA 2013, the functions and powers of Tehsil Municipal Administration are as to:

According to section 22 of the Local Government Act 2013 the functions and powers of Tehsil municipal administration are as under:

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;

- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;
- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws; and
- (s) Prepare financial statements and present them for audit.

1.1.2. Comparison of budget and expenditure 2016-17 (Variance analysis)

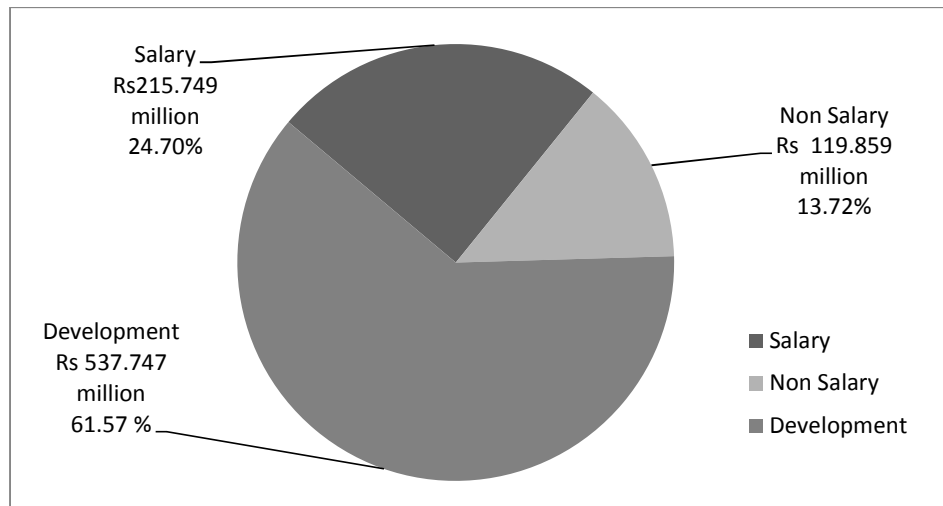
The budget and expenditure position of TMAs in District Abbottabad for the year 2016-17 is as under;

(Rs in million)				
2016-17	Budget	Actual Exp.	Excess/ (Saving)	Percentage Excess/Saving
Salary	220,500,000	215,749,672	(4,750,328)	2.154
Non-salary	158,616,000	119,858,841	(38,757,159)	24.435
Developmental	886,871,765	537,747,437	(349,124,328)	39.366
Total	1,265,987,765	873,355,950	(392,631,815)	

2016-17	Budget Receipts	Actual Receipts	Excess/ (Saving)	Percentage
Receipts	347,745,639	361,359,342	13,613,703	3.915

The savings of Rs 392.632million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the allocated budget.

Expenditure 2016-17



1.1.3 Brief comments on the status of Compliance with PAC/DAC Directives

The Audit Reports pertaining to Financial Years 2009-10 to 2015-16 on accounts of Tehsil Municipal Administration/Municipal Committees Abbottabad were prepared under Khyber Pakhtunkhwa Local Government Act, 2013 and submitted to Governor Khyber Pakhtunkhwa but have not yet been discussed in PAC. Provincial Assembly of Khyber Pakhtunkhwa vide letter No PA / KP / PAC /GEN. DISTT GOV/17/7935 dated 23.02.2017 has returned the Audit

Reports with the remarks that the same may be examined by respective Accounts Committees of councils as provided under Khyber Pakhtunkhwa Local Government Act, 2013. Under the direction of the PAC the reports have been submitted to the District Nazim for placing before the District Accounts Committee constituted under LGA 2013.

TMA Abbottabad

1.2 Audit Paras of TMA Abbottabad

1.2.1 Irregularity & non-compliance

1.2.1.1 Loss due to less increase in council's revenue- Rs 13.854 million

Letter No. AO-II/LCB/6-11/2014 dated Peshawar the 13/03/2014 of Government of KP, LD&RDD Peshawar provides that the auction proceedings of different taxes revealed that formalities for achieving 15% increase have been completed while no efforts for increase more than 15% have been made by the concerned officers. Keeping in view the day to day expenditures and expected increase in the salaries, it is directed to make efforts and ensure maximum increase not less than 25% overall in the existing revenue by creating environment for competition and try for breaking compromise amongst the contractors.

According to Rule 11(2&3) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, For all purchases, other than those being covered by the Khyber Pakhtunkhwa Procurement rules 3 and 10, shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website.

TMO Abbottabad realized revenue Rs 174,898,501 against the target of Rs 188,753,415 on account of various heads during 2016-17 resulted in loss of Rs 13,584,914. Detail is given at **Annexure-2**.

Audit held that the management did not fulfill the directives of Local Government besides Terms and Conditions lay down by KPPRA as mentioned above in the auction of various taxes and failed to fetch competitive bids, opted for departmental collection putting the Council in losses.

The irregularity was pointed out in February 2018. Management stated that the contracts were auction several times but no one participated in the

process. The reply was not tenable as the management did not fulfill the directives.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing responsibilities besides recovery from the persons at fault.

AIR Para No 01/TMA Abbottabad/2016-17

1.2.1.2 Loss due to non-imposition of newly approved taxes—Rs 2.919 million

According to revised rates for the year 2016-17 Notified by TMA vide No. 7774-90/TMA dated 07.06.2016, passed by the Tehsil Council vide resolution No. 155 dated 03.05.2016 NOC and license fee of crush machines was Rs 50,000 and Rs 20,000/year respectively, license fee of Petrol Pumps and CNG stations was Rs 16500.

According to minutes of the meeting regarding financial resources for TMAs held on 09.04.2011 under the chairmanship of Senior Minister LG &RDD KP, notified by LCB vide No. AO II/LCB/6-11/2010 dated 21.04.2011, the Senior Minister while imposing/approving new tax on the owner of Shadi Halls @ Rs 10,000 per month in area of A&B class TMAs.

TMO Abbottabad collected license fee departmentally during 2016-17 whereas Rs 2,919,500 were not realized on account of NOC as well as license fee from crush machines, license fee from petrol pumps, CNG stations and Shadi Halls resulted in loss to Government. Detail is as under:

S/No.	Particulars	No.	Rate of Fee	Amount Due
1	NOC Fee once per crush machines	23	50,000	1,150,000
2	license Fee per annum per crush machines	23	20,000	460,000
3	License fee per annum per Petrol pump/ CNG	43	16,500	709,500

4	Shadi Hall @ Rs 10,000/month	5	10,000	600,000
Total				2,919,500

Non-recovery of new taxes was due to non-compliance of rules and poor performance of the management.

The irregularity was pointed out in February 2018. Management stated that there was no provision in the tax schedule of this office for recovery of the said taxes. The reply was not tenable as the approved taxes should have been realized.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing responsibilities besides recovery.

AIR Para No 03/TMA Abbottabad/2016-17

1.2.1.3 Loss to Government due to non-revision of lease agreements- Rs 2.494 million

According to Government of N.W.F.P Local Government, Election & Rural Development Department order No. AO-V/LCB/4-1/99 dated 21st July 1999,

- 1) The local council will assess the rate of annual lease money for each unit at the prevailing market rate in the locality.
- 2) The occupant of the property will be given an option to keep the property with him as a lessee at the 70% of the market rate as referred to above.
- 3) An increase of 10%/annum of the lease money will be payable by the lessee, if he continue with the occupancy of the property.
- 4) The desirous lessee will exercise the option for retention of the possession and enter into an agreement within three months, failing which he will be

termed as an unauthorized occupant of the property and dispossessed of the same without any excuse on his part.

5) The Administrator of the Local council will submit fortnightly progress report with record to the implementation of the above decision on the prescribed format.

TMO Abbottabad has assessed annual lease money on the prevailing market rates for leased out properties whereas failed to execute revised lease agreements and impose the new rates during 2016-17.

Furthermore three (03) lease agreements have been expired during 2007 to 2017 but new agreements were not executed till date of audit, resulted in recurring losses of Rs 2,494,331 to Government each financial year since 1999. Detail is given at annexure-3.

Non-revision/renewal of lease occurred due to non-compliance and weak financial management.

The irregularity was pointed out in February 2018. Management stated that as per Government instructions, TMA Abbottabad reviewed the lease money as per market rates and notices have been issued in this regard whereas recovery as per market rates is in process. The management admitted the irregularity whereas recovery on revised lease rates has not been shown to audit.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing responsibilities besides imposition and recovery of new lease rates.

AIR Para No 04/TMA Abbottabad/2016-17

1.2.1.4 Unauthorized and irregular deposit of working capital in one bank- 181.092 million

S/No. 3 (b) read with (c) of Office Memorandum No. F 4(1)/2002-BR.II dated Islamabad, the 2nd July, 2003 of Government of Pakistan, Finance Division provides that the process of selection of bank(s) should be transparent, therefore, prior to placing deposits with a bank under this new policy, and in case the total working balances exceed Rs 10 million, the selection of the bank(s) as well as the terms of deposits will be approved by the concerned Governing Body on the basis of competitive bids from at least three independent banks.

Furthermore, the risk associated with keeping deposits should be diversified, therefore, in cases where total working balance of an enterprise exceeds Rs 10 million, not more than 50% of such balance shall be kept with one bank.

According to Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L) FD/2016/Vol-X dated 19th January 2016, “public funds will not be placed by any DDO in Commercial Banks without any valid authority of Finance Department. Such amount lying in commercial banks should be drawn and credited to Government. Monthly expenditure statements of the Bank accounts should be sent to Finance Department.

TMO Abbottabad had working balance worth Rs 182.782 million out of which Rs 181.092 million has been deposited in Bank of Khyber, 99% of the working balance, in violation of above mentioned criteria putting the Council at risk of bankruptcy. Detail is as under:

S/No.	Bank	Account no.	Balance
1	Bank of Khyber	PLS 05016-00-2	66,832,476
2	Bank of Khyber	PLS 17920-00-2	763,996
3	Bank of Khyber	PLS 19623-00-2	69,346,119
4	Bank of Khyber	PLS 17986-00-1	31,886,854
5	Bank of Khyber	PLS 01837-00-1	12,262,995
Total BOK			181,092,440
	NBP	4980437	1,690,308
G. Total			182,782,748

Furthermore, sanction of finance department in respect of these bank accounts was not available on record.

The irregularity occurred due to weak financial management and non-compliance.

The irregularity was pointed out in February 2018. Management stated detail reply would be submitted after consulting rules and record. Reply was not furnished, as the risk associated with keeping deposits should have been diversified.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides regularization.

AIR Para No 05/TMA Abbottabad/2016-17

1.2.1.5 Blockage/ illegal retention of Government funds-Rs 7.120 million

Para 209 of GFR provides, “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”.

TMO Abbottabad has blocked/retained unspent balances of funds released under various developmental grants worth Rs 7,120,073 since 2007-08 whereas these works have been completed/ closed and payments made. Audit held that unspent balances shall be credited/surrendered to respective Governments. Detail is given at annexure-4.

The irregularity occurred due to lack of financial management and weak internal control system which resulted in blockage of funds.

The irregularity was pointed out in February 2018. Management stated detail reply would be submitted after consulting rules and record. Reply was not tenable as the funds were required to be surrendered.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests surrender of unspent balances to respective governments.

AIR Para No1 0/TMA Abbottabad/2016-17

1.2.1.6 Unauthentic/doubtful payment of Income Tax - Rs 29.453 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,

TMO Abbottabad paid Rs 29,453,243 vide cross cheques during financial year 2016-17 to Assistant Commissioner Income Tax Abbottabad on account of income tax deducted from various contractors. But neither any acknowledgement of the treasury nor any treasury challan was available on record to **prove** that the taxes were properly remitted into Government account i.e., B01134. Audit held that in the absence of acknowledgement, challans and reconciled statement the payment of taxes was unauthentic/doubtful. Detail is given at annexure-5.

Doubtful payment of income tax was occurred due to weak internal control, resulted in violation of rule.

The irregularity was pointed out in February 2018. Management stated detail reply would be submitted after consulting rules and record. Reply was not enable as the tax was to be deposited to treasury on challan.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests regularization besides fixing responsibilities.

AIR Para No 12/TMA Abbottabad/2016-17

1.2.1.7 Illegal deduction and retention of contingency charges – Rs1.223 million

Letter No. BO/2-1/2005-2006/FD dated 09.05.2006 of Finance Department, Government of KP says that it had been noticed that provision of 0.5% contingency is still made/provided in the PC-I(s), which is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-8/98-99/FD dated 17.08.1998.

TMO Abbottabad had deducted Rs 1,223,313 from the contractor's bills on account of 0.5% contingency charges and retained in PLA. Furthermore, a sum of Rs 519,871 has been spent leaving a balance of Rs 703,442.

Illegal deductions, retention and expenditure there from were due to non-compliance of rules and regulations.

The irregularity was pointed out in February 2018. Management stated detail reply would be submitted after consulting rules and record. Reply was not tenable as the deduction of contingency was not justified.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests that the figures of all schemes executed under different funds during preceding years may be worked out and deposited/credited in to Government treasury under intimation to audit besides disciplinary action against the persons at fault.

AIR Para No 15/TMA Abbottabad/2016-17

1.2.1.8 Unauthorized change of schemes and payment—Rs 2.350 million

S/No. m read with e of Modalities for ADP schemes “special package” Notification No. C/RD/P&DD/LG&RD/73/1822-1922 dated 13.11.2013 of the Government of KP provides, “scope & site of the Chief Minister Directive schemes/projects shall not be changed after its approval by the competent forum except as the Chief Minister may deem appropriate”.

TMO Abbottabad changed nature and site of developmental works having estimated cost of Rs 2,350,000 executed under Chief Minister Directives during 2016-17 without prior approval of the competent authority **which** resulted **in** unauthorized and irregular payment of Rs 1,199,967. Detail is as under;

S/No.	ADP No.	Original work	Changed to	E. Cost	Expenditure
1	713 2014-15	Installation of Hand pump/extra work press club Abt.	Const. of Fiber glass Shed	500,000	499,967
2	756 2015-16	Const. of Community Center at islam kot	Const. of Spots Hall at kunj Jadeed	1,150,000	0
3	762 2015-16	Const. of Community Center at Kunj jaded			
4	713 2014-15	PCC road Mangal cham to Sardar Aurangzeb	Flood protection wall Basti Sardar Aurangzeb	500,000	500,000
5	756 2015-16	PCC Street	Sewerage line mohalla Qari Basharat	200,000	200,000
Total				2,350,000	1,199,967

The irregularity occurred due to non-compliance.

The irregularity was pointed out in February 2018. Management stated detail reply would be submitted after consulting rules and record. Reply was not tenable as prior approval of competent authority was not obtained.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides regularization.

AIR Para No 16/TMA Abbottabad/2016-17

1.2.1.9 Unauthorized utilization of savings due to competitive bidding-Rs 1.366 million

Para 209 of GFR provides, “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. m read with e of Modalities for ADP schemes “special package” Notification No. C/RD/P&DD/LG&RD/73/1822-1922 dated 13.11.2013 of the Government of KP provides, “scope & site of the Chief Minister Directive schemes/projects shall not be changed after its approval by the competent forum except as the Chief Minister may deem appropriate”.

TMO Abbottabad allowed change in scope of work and **utilized** the savings **un-authorizedly** due to competitive bidding in a number of

developmental schemes during 2016-17 resulted in unauthorized payment of Rs 1,366,077. Detail is given at **Annexure-6**.

The irregularity occurred due non-compliance.

The irregularity was pointed out in February 2018. Management stated detail reply would be submitted after consulting rules and record. Reply was not tenable as the savings were required to be surrendered instead of utilization.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing responsibilities besides recovery from the persons at fault.

AIR Para No 17/TMA Abbottabad/2016-17

1.2.1.10 Irregular execution of electrical work Rs 2.354 million.

Letter No.REI/Abbottabad/rules-48 dated 2/11/2017 Regional Electric inspectorate Abbottabad provide that electric inspectorate of **Energy and Power** Department of KP regulates the electrical contractors in respect of their technical strength to ensure electrical standard and safety under the **Electricity Rules** 1937 wherein there registration with this department of the Provincial Government is mandatory.

TMO Abbottabad paid Rs 358,336 to M/S Al-Meezan for electrification work of first floor of shopping complex. Similarly, Rs1, 996,011 was paid to Mohib Ali Afridi for electrification work in Jail Park which is held irregular as the above contractors were not registered with Regional **Electric Inspectorate**.

Audit is of the opinion that electrical work was required to be executed through contractors enlisted with PESCO.

The irregularity was pointed out in Feb 2018. Management stated that the reply will be furnished after consultation of record. Reply was not tenable as the contractors were not registered with Regional Electric inspectorate.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that responsibility may be fixed against the persons at fault under intimation to Audit.

AIR Para No 34/TMA Abbottabad/2016-17

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-recovery of rent of shops and cabins Rs 8.494 million

According to Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO Abbottabad was to recover a huge amount of Rs 8,494,505 on account of rent of shop, cabins and other properties during 2016-17 whereas no serious efforts were un-taken to effect recovery. Detail is as under:

S/No.	Description	Arrears as on 30.06.17
1	Shops Jinnah road etc.	5,838,651
2	Cabins	1,045,233
3	Other properties	1,013,284
4	Shops at Nawasher	198,292
5	Temporary Khoka	334,605
6	Leased out property	64,440
Total		8,494,505

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

The irregularity was pointed out in February 2018. Management stated a sum of Rs 3,612, 143 has been recovered in this regard. Reply was not tenable as whole of the amount was required to be realized.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests provision of evidence in support of the reply, immediate recovery of outstanding rent and strict disciplinary action against the persons at fault under intimation to audit.

AIR Para No 08/TMA Abbottabad/2016-17

1.2.2.2 Loss due to non-recovery of long outstanding taxes- Rs 1.810 million

Clause 30 of the Model Terms and Conditions for the contract agreement provides, “the local council shall be entitled to recover all dues from the securities and guarantors in case of default on the part of contractor due to any reason whatsoever. All cost and consequential costs of legal proceedings shall also be recoverable from them”.

TMO Abbottabad did not take any initiative for the recovery of government dues outstanding since long resulted in loss to Government worth Rs 1,810,069. Detail is as under:

S. No	Name of Defaulters	Name of Contract	Year	Amount
1	Muhammad Zaheer	Parking Fee	2011-12	37,830
2	Ghulam Mustafa	Site Plan	2008-09	561,899
3	Abdur Rehman	License Fee	2088-09	193,625
4	Muhammad Sabir	Adda Fee	2009-10	899,090
5	Fayaz Ahmad	Cattle fair	2015-16	44,500
6	Dilawar Maseh	latrine Jinnah garden	2015-17	73,125
Total				1,810,069

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

The irregularity was pointed out in February 2018. Management stated that notices have been issued to all of the defaulters with blacklisting of their firms. The concerned authorities have been requested for recovery as required under Land Revenue Act. Management admitted the irregularity whereas no efforts were taken to effect recovery.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides recovery and imposition of penalty for late deposit.

AIR Para No 09/TMA Abbottabad/2016-17

1.2.2.3 Non-recovery of water charges Rs 3.527 million

According to Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO Abbottabad was required to collect Rs 3,527, 900 on account of water user charges from consumers during Financial Years 2016-17. However, the local office did not take any serious effort in this regard resulted in non-recovery and loss. Detail is as under:

S #	Particulars	Amount
1	Upper and Lower Malik Pura	1,482,900
2	City	515,750
3	Kunj Jadeed, Qadeem & Kehal	708,250
4	Upper and Kehal Kohala	821,000
	Total	3,527,900

Non-recovery of water charges occurred due to weak financial management.

The irregularity was pointed out in February 2018. Management stated a sum of Rs 1,157,850 has been recovered in 2017-18 and reaming amount would be recovered. Reply was not tenable as whole of the amount was to be recovered.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests provision of evidence in support of the reply and recovery of outstanding amount besides fixing responsibilities

AIR Para No 13/TMA Abbottabad/2016-17

1.2.2.4 Wasteful expenditure of Rs. 23.00 Million

As per GFR-13 Every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores.

TMO Abbottabad completed the construction of solid waste management plant on 10-07-2011 at the cost of Rs 23.00 million. After a lapse of 07 years the management failed to functionalize the plant **which shows the lack** of interest and mismanagement. During visit of the site along with the TMA staff on 24-01-2018 the building was found locked out and no chowkidar was available at site. The machinery of the plant was lying in open area which may result in loss to Government due to depreciated values with the passage of time through wear and tear.

The irregularity was pointed out in Feb 2018. Management stated that the reply will be furnished after consultation of record. Reply was not tenable as the plant was required to be functionalized.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that a high level enquiry may be conducted that Government interest was not watched and the payments including security and earnest money was released to contractor without functionalizing the project besides fixing responsibility on persons at fault under intimation to audit.

AIR Para No 20/TMA Abbottabad/2016-17

1.2.2.5 Irregular award of work amounting to Rs. 5.00 Million.

According to Rule 11(2 &3) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, For all purchases, other than those being covered by the Khyber Pakhtunkhwa Procurement rules 3 and 10, shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website.

As per Para 65 CPWD when the expenditure upon a work exceeds **or** is found likely to exceed the amount administratively approved for it by more than 10%, revised administrative approval must be obtained by the authority competent to **approve** the cost, so enhanced.

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

TMO Abbottabad issued the work order for development of parking area of Municipal Plaza to M/s Al Meezan & Co on 11-03-2016 with a completion period of 6 months against the estimated cost of Rs. 2.562 million. The second work order of the same work was also issued to said contractor on 17-06-2016 with a revised cost of Rs. 5.00 million with further completion period of 03 months. The following shortcomings were noticed.

- i. Tender for development of parking area of Municipal Plaza was published in local newspaper daily Aaj dated 28-01-2016 instead of two leading newspapers one in English and other in Urdu which was clear violation of KPPRA Rules.
- ii. The management was required to get revised **Administrative Approval** and retender the extra work for a cost of Rs. 2.062 million as cent percent increase was made in second work order which was not done.

iii. The time period of the project had expired on 16-09-2016. The contractor failed to complete the project within the stipulated period of time. The management was required to impose penalty @ 10 % of the estimated cost which comes to Rs. 500,000 (Rs. 5000000 x 10 %) which was not done and resulted in separate loss to Government exchequer.

The irregularity was pointed out in Feb 2018. Management stated that the reply will be furnished after consultation of record. Reply was not tenable as the management was required fulfill the criteria.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit Suggest that responsibility may be fixed on persons at fault beside recovery of Rs. 500,000 may be made from concerned contractor and deposit into Government treasury under intimation to audit.

AIR Para No 21/TMA Abbottabad/2016-17

1.2.2.6 Loss due to non-recovery of rent and electricity bills Rs 1.491 million

Para 38 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury. (Other

TMO Abbottabad paid electricity bill of Rs. 226,213 for 130 months (w.e.f. Jan 2007 to Oct 2017) on behalf of Museum established in Town Hall Building of TMA Abbottabad in Jan 2007 by University of Mansehra. The University paid a sum of Rs. 70,000 to TMA whereas a balance of Rs. 156,213 remained outstanding against University. On the other hand rent of building w.e.f. 2006 to 2014 worth Rs. 1,335,228, assessed by TMA was also outstanding against the concerned university.

Audit is of the view that the management failed to recover Rs.1,491,441 as rent of building and electricity bills from concerned resulted in loss to Government exchequer.

The irregularity was pointed out in Feb 2018. Management stated that the reply will be furnished after consultation of record. Reply was not tenable as whole of rent and electricity bills were to be recovered from the concerned.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommended that responsibility fixed on at person at fault besides recovery under intimation to Audit.

AIR Para No 35/TMA Abbottabad/2016-17

TMA Havelian

1.3 Audit Paras of TMA Havelian

1.3.1 Irregularity & non-compliance

1.3.1.1 Loss due to less increase in council's revenue- Rs 8.377 million

Letter No. AO-II/LCB/6-11/2014 dated Peshawar the 13/03/2014 of Government of KP, LD&RDD Peshawar provides that the auction proceedings of different taxes revealed that formalities for achieving 15% increase have been completed while no efforts for increase more than 15% have been made by the concerned officers. Keeping in view the day to day expenditures and expected increase in the salaries, it is directed to make efforts and ensure maximum increase not less than 25% overall in the existing revenue by creating environment for competition and try for breaking compromise amongst the contractors.

According to Rule 11(2 &3) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, For all purchases, other than those being covered by the Khyber Pakhtunkhwa Procurement rules 3 and 10, shall be advertised in print media, appearing in at least one national English and one Urdu newspaper with nationwide circulation along with advertising the same either on the procuring entity or Authority website.

Furthermore, the procuring entity utilizing electronic media shall ensure that the information posted on the website is complete for the purposes for which it has been posted, and such information shall remain available on that website until the closing date for the submission of bids.

TMO Havelian realized revenue Rs 33,736,760 against the target of Rs 42,114,230 on account of various heads during 2016-17 resulted in loss of Rs 8,377,470 as detailed below:

S/No.	Name of Property	Receipts during 2015-16	After 25% increase	Receipts during 2016-17	Loss/less realization
1	Cattle fair Havelian`	15,600,000	19,500,000	16,600,000	2,900,000
2	2% property Tax	13,645,984	17,057,480	13,700,000	3,357,480
3	General Bus Stand Havelian	4,005,400	5,006,750	3,170,000	1,836,750
4	Cattle fair Saje kot	440,000	550,000	266,760	283,240
Total		33,691,384	42,114,230	33,736,760	8,377,470

Furthermore, MS Iftikhar khan offered Rs 7,000,000 for the contract of General Bus stand which was not accepted by the management without any reason and collected Rs 3,170,000 departmentally resulted in separate loss of Rs 3,830,000.

Audit held that the management did not fulfill the Terms and Conditions laid down by KPPRA as mentioned above in respect of the auction proceedings and failed to fetch competitive bids and opted for departmental collection putting the Council in losses.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. The reply was not tenable as the management did not fulfill the directives.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary actions against the persons at fault besides recovery.

AIR Para No 01/TMA Havelian/2016-17

1.3.1.2 Loss due to non-imposition of new rates of rent–Rs 7.717 million

Para 38 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO Havelian did not impose the new rates of rent of shop as per revised rates for the year 2016-17 passed by the Tehsil Council vide resolution No. 03 of the meeting of Tehsil Council held on 15.12.2015 resulted in loss of Rs 7,717,200 to Government. Detail is as under

S/No.	Detail of Shops	New monthly rent	Period in month	Amount due
1	08 shops at main Bazar near Mezan bank	128,000	12	1,536,000
2	11 shops at main bazaar	151,000	12	1,812,000
3	18 shops at mutton market	205,000	12	2,460,000
4	08 shops at tube well #1	80,000	12	960,000
5	04 godowns	20,000	12	240,000
6	12 Tarras	29,800	12	357,600
7	Cabins kapai road	12,000	12	144,000
8	Cabins at old TMA office	17,300	12	207,600
	Total	643,100	12	7,717,200

Non-recovery of new rent was due to non-compliance and poor performance of the management.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable as rent was required to be collected on revised rates.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary actions besides recovery from the persons at fault.

AIR Para No 04/TMA Havelian/2016-17

1.3.1.3 Loss due to non-auction of 26 shops- Rs 16.290 million

Para 38 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO Havelian did not auction 26 shops of 1st and 2nd floor of TMA plaza, the construction of which was completed in June 2016 and funds were provided by the Provincial Government with a view to strengthen the financially weak TMAs, resulted in loss of Rs 16,290,000. Detail is as under:

S/No.	Floor	Size of shops	No. s of Shop	Reserved/Premium cost per shop	Total premium	Monthly rent per shop	Total Rent for the year	Total loss
1	1 st	10x8	8	390,000	3,120,000	8,000	768,000	3,888,000
2	1 st	10x17	5	780,000	3,900,000	12,000	720,000	4,620,000
3	2 nd	10x8	8	367,000	2,936,000	6,000	576,000	3,512,000
4	2 nd	10x17	5	734,000	3,670,000	10,000	600,000	4,270,000
Total					13,626,000		2,664,000	16,290,000

The loss occurred due to lack of interest towards Government revenue.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable, all the shops were required to be auctioned and rented out.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery besides fixing responsibilities.

AIR Para No 08/TMA Havelian/2016-17

**1.3.1.4 Illegal deduction and retention of contingency charges –
Rs 1.632 million**

Letter No. BO/2-1/2005-2006/FD dated 09.05.2006 of Finance Department, Government of KP says that it had been noticed that provision of contingency is still made/provided in the PC-I(s), which is contrary and in violation of decisions/Govt. policy already conveyed vide letter No B1/5-17/97-98/FD dated 20.01.1998 and No. B1/5-8/98-99/FD dated 17.08.1998.

Tehsil Municipal Officer Havelian deducted Rs 1,632,030 from the contractor's bills on account of 1% contingency charges during 2016-17 and retained in PLA. Furthermore, no precise record of all the transactions was kept nor shown to audit regarding its debits, credits and accumulative balance since its deduction. Detail is given at annexure-8.

Illegal deductions and retention occurred due to non-compliance of rules and regulations.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable deduction of contingency was irregular and unauthorized.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests deposit of the fund in to Government treasury besides fixing responsibilities.

AIR Para No 09/TMA Havelian/2016-17

**1.3.1.5 Loss to Govt. due to due to misapplication of rates- Rs 1.668
million**

Govt. of KP, Finance Department Notification No. FD/CSR Cell/1-7/rates/2016 dated 03.04.16 says that rates of MRS 2016 will be applicable on

unapproved schemes with effect from 03.04.2016 and PC-1/cost estimates of un approved schemes shall be prepared on MRS 2016.

Notification No. KPPRA/M&E/Estt./1-5/2016 dated 24.05.16 of Government of KP, KPPRA provides that the **Item Rate System** was replaced by **Above-Below System** and all tenders shall be processed according to above/below system on BOQ based on MRS applicable.

TMO Havelian executed and paid for developmental schemes which were approved and awarded to contractor after the dates mentioned in the criteria. The management allowed rates other than the applicable i.e. MRS 2016 resulted in overpayment of Rs -1,667,971. Detail is given at annexure-9.

The irregularity occurred due to violation of rules.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable, the management was required to apply rates of MRS 2016.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends recovery besides fixing responsibilities.

AIR Para No 13/TMA Havelian/2016-17

1.3.1.6 Unauthentic/doubtful payment of Income tax – Rs 7.917 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,

TMO Havelian paid vide cross cheques Rs 7,917,805 during financial year 2016-17 to Assistant Commissioner Income Tax Abbottabad on account of income tax deducted from various contractors. But neither any acknowledgement of the treasury nor any treasury challan was available on record to evident that the taxes were properly remitted into **Government head** of account i.e. B01134. Audit held that in the absence of acknowledgement, challans and reconciled statement the payment of taxes was unauthentic/doubtful.

Doubtful payment of income tax was occurred due to weak internal control, resulted in violation of rule.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable, income tax was to be deposited on challan under the proper head.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests fixing responsibilities besides regularization.

AIR Para No 24/TMA Havelian/2016-17

1.3.2 Internal Control Weaknesses

1.3.2.1 Non-recovery of rent of shops Rs 3.632 million

Para 38 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO Havelia did not recover Rs 1,771,624 on account of rent of shop, cabins and other properties during 2016-17 whereas no serious efforts were taken to effect recovery. Detail is given at **Annexure-10**.

TMO Havelian advertised the auction of shops situated in the newly constructed Plaza, on 21.05.2016. The Plaza was completed on 30.06.2016 whereas notices were issued on 07.08.2017 for signing the agreements in respect of 13 out of 39 shops. A sum of Rs 14,920,000 was recovered as security or premium, whereas monthly rent of 13 shops was fixed as Rs 155,000 per month which was not realized during 2016-17 due to inefficiency of the management, resulted in loss of Rs 1,860,000 (155,000 x 12).

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

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable as whole of the rent was required to be realized.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests immediate recovery of outstanding rent and strict disciplinary action against the persons at fault under intimation to audit.

AIR Para No 03 and 07/TMA Havelian/2016-17

1.3.2.2 Non-recovery of water charges Rs 5.709 million

According to Rule 1 of Annexure A to Para 38 of GFR Vol.-I states that the departmental authorities are primarily responsible to see that all revenues are correctly and promptly assessed, realized and credited to government treasury.

TMO Havelian was required to be collect Rs 10,565,640 on account of water user charges from consumers during Financial Years 2016-17. However, the local office collected only Rs 4,855,750, resulting in non-recovery of Rs 5,709,890. Detail is given at annexure-11.

Less recovery of water charges occurred due to weak financial management, which resulted in loss to Government.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable as whole of the amount was to be recovered.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery besides fixing responsibilities.

AIR Para No 05/TMA Havelian/2016-17

1.3.2.3 Non-utilization of PFC funds –Rs 85.786 million

Finance department No. BO(PFC-III)/FD/TMA/ADP/2016-17 says that the amount shall be utilized only for developmental schemes/activities in accordance with guide lines issued by P&D Department and observance of all codal formalities.

S/No. iv of the guidelines/modalities for District Development funds released under PFC circulated vide No. Director (LG) district ADP 2015 dated

Peshawar, the 28th January, 2015 provides, that all the schemes shall be completed within the same financial year.

TMO Havelian was released a sum of Rs 96.707 million out of which 50.010 million were allocated for developmental activates during 2016-17 and Rs 46.697 million remained un allocated besides non- utilization of Rs 85.786 million which is held irregular. Detail is as under:

Year	Releases	Allocation for Dev. schemes during 2016-17	Exp. During 2016-17	Non-allocation	Non- utilization
2016-17	96.707	50.01	10.921	46.697	85.786

The irregularity occurred due to inefficiency of the management and non-complaisance.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable as the funds were to be utilized in same financial year.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests disciplinary action against the persons at fault besides regularization.

AIR Para No 11/TMA Havelian/2016-17

1.3.2.4 Non- recovery of penalty on late completion of schemes- Rs 2.136 million

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

TMO Havelian executed a number of developmental schemes which were not completed in stipulated period of time. Audit recommends that penalty @ of

Rs 10 % which comes to Rs 2,136,500 be imposed and recovered from the contractors concerned for late completion. Detail is given at annexure-12.

The irregularity occurred due to lack of administrative control which resulted in loss to Government.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be furnished after scrutiny of record. Reply was not tenable as penalty be imposed for late completion.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery besides fixing responsibilities.

AIR Para No 12/TMA Havelian/2016-17

1.3.2.5 Loss due to non-execution of work costing of Rs. 1.960 million

As per GFR-13 Every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores.

TMO Havelian issued work order for construction of shopping plaza at general bus stand to MS Binseer Construction Company for a Cost of Rs.7.609 Million on 31-05-2012 with one year period of completion.

The following items of works remained unexecuted.

S/No.	Detail	Cost
1	Mumty 2Nos.	350,000
2	Complete flooring, electrification work & White wash of plaza	1,610,000
	Total	1,960,000

The management prepared estimate of remaining work for as cost of Rs. 1.960 Million and released a sum of Rs.551,308 as a security and 153,000/- as a earnest money to the first contractor on 02-10-2017. The management was required to forfeit the security of Rs. 704,308 and remaining work was to be executed on the risk & cost of the said contractor.

The contractor did not complete the work in stipulated period of time whereas the management failed to impose penalty @ 10 % which comes to Rs. 760,900.

The irregularity was pointed out in February 2018. Management stated that the reply will be furnished after scrutiny of record. Reply was not tenable.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommend that high level enquiry may be conducted to fix responsibility on person(s) at fault and recover the cost of remaining work Rs. 1.960 Million and loss of Rs. 760,900 due to non-imposition of penalty from contractor under intimation to audit.

AIR Para No 15/TMA Havelian/2016-17

1.3.2.6 Loss due to non-recovery of outstanding tax Rs. 1.220 million

As per GFR-13 Every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores.

TMO, Havelian did not recover long outstanding dues on account of various taxes. The detail is given as under.

S/No.	Name of owners	Particulars	Date	Amount
1-	Mr. Wali Muhammad	Water rates	30-06-2011	207,000
2-	Mr. Munawar khan	Cattle market Sajikot	30-06-2013	77,600

3-	Mr. Ahmed Nawaz	Property tax	30-06-2013	546,972
4-	Mr. Shakeel ur Rehman	Water rates	30-06-2013	388,476
Total				1,220,048

The irregularity was pointed out in February 2018. Management stated that the reply will be furnished after security of record. Reply was not tenable, the management was to recover all the taxes due.

Request for convening of DAC meeting was made in March 2018, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends that early recoveries of long outstanding amount may be made from concerned and deposit into government treasury under intimation to audit.

AIR Para No 21/TMA Havelian/2016-17

ANNEXURES

Annex-1

Detail of MFDAC Paras

(Amount in Rs)

S. No	AIR No	Department	Caption	Amount
1	2	TMA Abt.	Non-recovery	2.234
2	6	TMA Abt.	Loss due to cancellation of Galliyat entry fee contract-	4.73
3	7	TMA Abt.	Non-recovery of various taxes-	1.118
4	14	TMA Abt.	Non-allocation for improvement of play grounds out of PFC-	70.204
5	18	TMA Abt.	Loss to Govt. due to due to misapplication of rates-	0.428
6	19	TMA Abt.	Non- recovery of penalty on late completion of schemes-	1.215
7	22	TMA Abt.	Unjustified award of work	5.263
8	23	TMA Abt.	Unnecessary blockage of Government money	558.592
9	24	TMA Abt.	Non-adjustment of advances	0.266
10	25	TMA Abt.	Loss due to non-recovery from contractor	0.287
11	26	TMA Abt.	Irregular purchase of vehicle	1.866
12	27	TMA Abt.	Irregular execution of work at Shimla Park	0
13	28	TMA Abt.	Un justified expenditure of	0.516
14	2	TMA Havelian	Non-recovery of tax on shadi halls- 240,000	0.24
15	6	TMA Havelian	Loss due to fire on Tarras-	0
16	10	TMA Havelian	Non-allocation for improvement of play grounds out of PFC	24.177
17	14	TMA Havelian	Payment for doubtful work done –Rs 640,000	0.64
18	16	TMA Havelian	Non-recovery of penalty due to delay in completion of work	0.788
19	17	TMA Havelian	Loss due to non-recovery of 25 % advance from Project Leaders	0.212
20	18	TMA Havelian	Non-adjustment of advances	0.64
21	19	TMA Havelian	Non-auction of unserviceable store/stock.	0
Total				673.416

Annex-2
Para 1.2.1.1

Detail of less increase in council's revenue

S/No.	Name of Property	Auction or departmental in 2016-17	Receipts during 2015-16	After 25% increase	Receipts during 2016-17	Loss/less realization
1	Car parking near Burn Hall	Deptt.	1,000,000	1,250,000	1,089,000	161,000
2	Group Latrine	Deptt.	2,281,313	2,851,641	2,113,210	738,431
3	3 latrines	Deptt.	826,130	1,032,663	516,370	516,293
4	Cattle fair Harno	Deptt.	203,000	253,750	245,000	8,750
5	Sign boards	auction	8,210,000	10,262,500	8,700,000	1,562,500
6	License Fee	Deptt.	1,290,000	1,612,500	1,293,250	319,250
7	Map Fee	Deptt.	7,889,109	9,861,386	9,394,583	466,803
8	Water rates	Deptt.	13,083,180	16,353,975	12,015,990	4,337,985
9	2% Property tax	Deptt.	116,220,000	145,275,000	139,531,098	5,743,902
Total			151,002,732	188,753,415	174,898,501	13,854,914

Annex-3

Para 1.2.1.3

Detail of Loss due to non-revision of lease agreements

S No .	Name of Lessee	Area Allotted	Location	Lease Money Per Annum	Market Rate/month	Proposed Rate After 30% Rebate/month	Proposed rate /annum	Difference
1	Razia Begum	1622-Sft	Diggi ohallah	1,370	3,000	2,000	24,000	22,630
2	M. Khurshid Alam	545-Sft	Eid Gah	528	20,000	14,000	168,000	167,472
3	Subhan Baig	2838-Sft	Link Road	6,000	24,000	17,000	204,000	198,000
4	Al-Baddar Masjid	31777-Sft	Diggi ohallah	900 per 21 quarters	2000 Per Quarter Per Month	1500/- Per Quarter Per Month	378,000	377,100
5	Abdul Zahid S/O M. Ramzan	549-Sft	Jinnah Road	4,471	15,000	11,000	132,000	127,529
6	Maj. Masood-ur-Rehman S/O Gohar Rehman	1044-Sft	Kutcher y Road	15,000	20,000	14,000	168,000	153,000
7	Sardar Fazal-e-Raziq S/O Sardar Mir Ahmed Khan	1632-Sft	Link Road	30,000	80,000/annum	80,000/annum	80,000	50,000
8	M. Ashraf S/O Hayat Ullah and Legal Heirs of Mushtaq Ahmed S/O Hayat Ullah	1547-Sft	Kutcher y Road	100	20,000	14,000	168,000	167,900

9	T.B Association	14793-Sft	Link Road	200	140,000/Annum	100,000/annum	100,000	99,800
10	Family Planning	2875-Sft	Link Road	50	30,000	22,000	264,000	263,950
11	Mst: Akhtar-un- Nisa	1388-Sft	Kunj Road	50	20,000	14,000	168,000	167,950
12	Bar Club	50154-Sft	Fowara Chowk	1,000	1000000/Annum	700000/annum	700,000	699,000
							Total	2,494,331

Annex-4
Para 1.2.1.5

Detail of unspent balances

S/No.	Fund	Date of last transaction	Balance
1	TSP PF 44,45,46,48 etc	2015-16	2,976,923
2	KPP	2015-16	3,069,177
3	Schemes under DLF	2010-11	15,062
4	CMD securities	2010-11	54236
5	schemes under ADP fund u/c	2009-10	121,538
6	Press club Atd. and AJK	2008-09	29,093
7	CMD PF 44	2010-11	6,507
8	CMD PF 46	2010-11	52,792
9	PWP securities	2010-11	39,629
10	PWP I & II	2009-10	86,284
11	Tameer e Pakistan Prog.	2007-08	99,170
12	Provincial ADP Shoping plaza	2011-12	322,403
13	Execution of diff works	2011-12	247,259
	Total		7,120,073

Annex-5
Para 1.2.1.7

Detail of income tax paid vide cross cheque

S/No.	Cheque No.	Date	amount
1	369342	26/07/16	283,410
2	369751	1/9/2016	1,516,389
3	387695	3/10/2016	2,637,298
4	413003	1/11/2016	4,060,851
5	342401	23-11-16	65,392
6	342402	1/12/2016	2,526,885
7	412720	2/1/2017	3,557,335
8	412414	2/2/2017	3,513,706
9	412500	3/3/2017	428,174
10	387304	3/4/2017	3,434,538
11	413311	2/5/2017	1,831,914
12	413391	1/6/2017	2,435,611
13	438744	14-6-17	1,041,011
14	438796	21-6-17	2,120,729
			29,453,243

Annex-6
Para 1.2.1.10

Detail of savings utilized in developmental works

S/No.	ADP No.	scheme	E. Cost	bid. Cost	Exp.	Savings
1	713-2014-15	improvement of retaining wall Qabristan pulli to comm. Centre	500000	403,603	500,000	96,397
2	-do-	Const. of retaining wall near H/O Ghulam Rannani	500,000	415,000	427,000	12,000
3	756 2015-16	PCC Road Chal abaria to Rukhsar	765,000	711,450	765,000	53,550
4	756 2015-16	PCC Road Mor kalan	500,000	450,000	491,586	41,586
5	756 2015-16	Const. of road Katta to mohalla raitara	2,000,000	1,080,000	2,000,000	920,000
6	713 2014-15	const. of Spots Hall at Banda Jalal khan	1,267,900	1,141,169	1,267,900	126,731
7	756 2015-16	Package 03: i. shingle road Samaisar to upper abdal ii. PCC St. Basti nikka pani	1,000,000	855,300	971113	115,813
Total						1,366,077

Annex-7
Para 1.2.2.6.

Detail of Lapsed Deposits

S #.	Contractor	Dated	Name of Schemes	Amount
1	Faqir Khan	30-9-2013	Safaie Nallah Link Road Cena Laboratory	2,000
2	M Anwar Khan	01-01-2014	PCC Hafazti Dewar Mohallah Fazal Dad Shimla Hill	4,000
3	Amjad Ali	01-01-2014	PCC Street ward No. 1 Mohallah Nallah Chari Malikpura	6,000
4	Ashraf Aslam	01-01-2014	PCC Street ward No. 5 House Sardar younis Malikpura	6,000
5	Khalid Mehmood	01-01-2014	PCC Street/ sewerage ward No.8 House Miskeen	4,000
6	Pervez Ahmed	01-01-2014	PCC Street ward No. 14 House Javed Kehal	6,000
7	Ashraf Aslam	01-01-2014	PCC Street ward No.04 House Mumtaz Khola Chonakari	4,000
8	Ashraf Aslam	01-01-2014	PCC street Takia alam shah to imran khan pukhtagi road	10,000
9	Ashraf Aslam	01-01-2014	PCC street banda Batang/banda phagwarian jehangi	6,000
10	Ashraf Aslam	01-01-2014	H/P Mohallah Chakar Banda Near house Ishfaq	2,000
11	Ashraf Aslam	01-01-2014	Bahali toseh road bari da naka main road house shanwaz	3,000
12	Ashraf Aslam	01-01-2014	H/P Boring near house muhammad faiz, muhammad shafi	5,000
13	Khalid Mehmood	01-01-2014	PCC Street Mohallah kahala link roda phulla di bandi	2,000
14	Sardar Babar Hussain	01-01-2014	sewerage line kunk kehal abbottabad	12,000
15	Muhammad Arif	01-01-2014	package no 1 union council banda peer khan	15,000
16	Aftab Ahmed	01-01-2014	package n 2 union council kuthyala	15,000
17	Said Ghulam & Sons	01-01-2014	tameer rasta dewar katha kala pani near house malik safdar	7,000
18	Said Ghulam & Sons	01-01-2014	khaidari swing machine union council	4,000
19	Said Ghulam & Sons	01-01-2014	tameer rasta house abid hussain phalkot	6,000
20	Said Ghulam & Sons	01-01-2014	H/P boring tubewell village londa kuthyala	9,000
21	Syed Waris Shah	01-01-2014	PCC road near model town kakol	8,000
22	Asif Rehman	01-01-2014	tameer shingle road naka sarbanha	10,000
23	Asif Rehman	01-01-2014	PCC road mohallah rethra sarbanha	6,000
24	Said Ghulam & Sons	01-01-2014	tameer road narian to aziz bang house saleem	14,000

25	Sardar Naiz Builder	01-01-2014	PCC road house kari to mori nagri bala	60,000
26	Asif Rehman	01-01-2014	PCC road janaza gah to kalakha nagri bala	4,000
27	Sardar Daud	01-01-2014	kushadgi/PCC road kala pani to pang gali	20,000
28	Said Ghulam & Sons	01-01-2014	tameer shingle road near hazara union council sher shirki	20,000
29	Syed Waris Shah	01-01-2014	PCC road kholiya lora	20,000
30	Said Ghulam & Sons	01-01-2014	PCC road seri union counil lora	10,000
31	Syed Waris Shah	01-01-2014	PCC road ghari noor pur union council lora	20,000
32	Syed Waris Shah	01-01-2014	tameer shingle road main road to serian	12,000
33	Said Ghulam & Sons	01-01-2014	tameer shingle road kati to paya goroni	8,000
34	Rizwan Abbasi	01-01-2014	PCC road tameer puli union council seer shirki	10,000
35	Rizwan Abbasi	01-01-2014	repair road barian to batara seer shirki	10,000
36	Sohrab Khan	01-01-2014	tameer road viilage beer to tajwal	10,000
37	Ashiq Hussain & Co	01-01-2014	tameer road teela road u/c tajwal	20,000
38	Rizwan Abbasi	01-01-2014	PCC road hakeem sain union council seer shirki	10,000
39	Rizwan Abbasi	01-01-2014	PCC road barha kehthar road	20,000
40	Jehnazeb Kehal	01-01-2014	PCC Street near house younis to walayat main road	2,000
41	Khalid Mehmood	01-01-2014	PCC road banda dilazak takia road	4,000
42	Muhammad Iqbal	01-01-2014	H/P maira muzaffar near house altaf mir pur	2,000
43	Rasheed & Co	14-01-2014	PCC/swerage line near house muhamamd waseem	10,000
44	Zulfiqar Khan	14-01-2014	tameer pull phul gulab road near utility store	8,000
45	Akhtar Pervez	14-01-2014	wss union council kakol	2,000
46	Zaheer Ud Din Babar	14-01-2014	PCC street near masjid amaniya hassan town house inham	4,000
47	Jehnazeb Kehal	14-01-2014	support hall hujra banda jalal khan	19,000
48	Zaheer Ud Din Babar	14-01-2014	sewerage line near house muhammad siddique	10,000
49	Muhammad Iqbal	14-01-2014	H/P Comprehensive school Abbottabad	2,000
50	Sardar Naveed	14-01-2014	wss scheme mohallah bago to dhaki nagri bala	

	Khan			2,000
51	Sardar Jehanzeb Malik	14-01-2014	tameer rasta house doctor Abdul khie to jehanzeb	2,000
52	Sardar Naveed Khan	14-01-2014	water supply scheme degala sad nagri bala	2,000
53	Jehnazez Kehal	14-01-2014	water supply scheme koha nagri bala	2,000
54	Jehnazez Kehal	14-01-2014	water supply scheme dana makol makol bala	4,000
55	Sardar Naveed Khan	14-01-2014	water supply scheme arif bagh naka nagri bala	3,000
56	Jehnazez Kehal	14-01-2014	water supply scheme topi pathan kerri nagri bala	4,000
57	Sardar M Hanif	14-01-2014	improvement rasta sajan gali to kel nagri bala	2,000
58	Sardar M Hanif	14-01-2014	improvement rasta phalkot rehan u/c phalkot	10,000
59	Ghulam Mustafa	14-01-2014	khushadgi road ahmed house to saif ur rehman	6,000
60	Ghulam Mustafa	14-01-2014	khushadgi road karach bagan ahmed nathiagali	6,000
61	Sardar M Bashir	14-01-2014	H/P Barmi Gali	2,000
62	Sardar M Bashir	14-01-2014	H/P gandwal hal kerri rakie	4,000
63	Tameer Shingle	14-01-2014	tameer shingle road muslimabad to jahani nathiagali	4,000
64	Sardar M Bashir	14-04-2014	tameer pedal rasta jamia masjid kerri raiki	2,000
65	Sardar M Bashir	14-04-2014	H/P dana kerri raiki	2,000
66	Sardar M Bashir	14-04-2014	H/P bodhyar nathiagali	2,000
67	Sardar M Bashir	14-04-2014	water supply scheme dana house riaz u/c nathiagali	2,000
68	Sardar Naiz Builder	14-04-2014	tameer road rest house to mohallah kasi bagh nathiagali	10,000
69	Sardar Naiz Builder	14-04-2014	koshadgi road jaswara u/c nathiagali	16,000
70	Sardar Naiz Builder	14-04-2014	koshadgi road kaloha to pohari road nathiagali	10,000
71	Sardar Naiz Builder	14-04-2014	koshadgi road barmi glai japaya u/c nathiagali	20,000
72	Said Ghulam & Sons	14-04-2014	tameer footpath galola road to dhaki bagnotar	8,000
73	Sardar Naiz Builder	14-04-2014	tameer shingle road lassa to lower lassa	20,000
74	Sardar Naiz Builder	14-04-2014	tameer pedal rasta dana to magiyat jamia masjid tajwal	6,000
75	Touseef Ahmed	14-04-2014	package no. 1 u/c pawa	6,000

76	Muhammad Hanif	14-04-2014	PCC road bahali choi sheikhulbandi	20,000
77	Jehanzeb Kehal	14-04-2014	installation of hand pump 5 nos bagan nathiagali	20,000
78	Asian Development	10-06-2014	2 nos of handpump chandmari u/c seer gharbi	90,000
79	Jehanzeb Kehal	10-06-2014	2 nos of handpump chandmari u/c seer gharbi	36,000
80	Muhammad Afroze	10-06-2014	2 nos of handpump chandmari u/c seer gharbi	6,000
81	Azhar Farooq	10-06-2014	H/P Mohallah bagla u/c nagri bala	4,000
82	Malik Khurshid & Bro	21-08-2014	shingle road pati desal sarbanha	4,000
83	Amjad Bashir & Com	10-10-2014	tameer shingle road karore seer sharki	20,000
84	Syed Waris Shah	05-01-2015	tameer shingle road pangaryala beran gali	60,000
85	Syed Waris Shah	05-01-2015	kase to chamyara u/c goroni	80,000
86	Said Ghulam & Sons	05-01-2015	kase to chamyara u/c goroni	20,000
87	Waseem Ullah Khan	09-02-2015	PCC road faisal masjid to house pasha thanda maira	31,000
88	M Javed Tanoli	09-02-2015	wss pind kargo khan	112,000
89	Sardar Sabir Hussain	09-02-2015	tameer link road village kohli u/c pattan	14,000
90	Rashid & Bro	11-03-2015	tameer link road sailkot village pattan	40,000
91	Rashid & Bro	11-03-2015	tameer link road mohallah jat village pattan	40,000
92	Rashid & Bro	11-03-2015	package no. 8 u/c salhad	450,000
93	M Arif	11-03-2015	PCC road daily main road village thati ahmed khan	6,000
94	M Arif	11-03-2015	PCC street Neel u/c sherwan	4,000
95	Sardar Naveed Khan	11-03-2015	PCC street near house waris khan sheikhul bandi	4,000
96	Iqbal Awan	12-03-2015	PCC nallah near house master razzaq	42,000
97	Sardar Naveed Khan	12-03-2015	PCC Street near house rizwan narrian	20,000
98	Ali Zaman & Son	12-03-2015	H/P near house javed road muzaaffar mir pur	50,000
99	Ghulam Rabbani	12-03-2015	H/P near house sadique lower islamkot	12,000
100	Ghulam Rabbani	12-03-2015	H/P near safdar khan taj mir pur	12,000
101	Shamrez Khan	12-03-2015	PCC street/sewerage line near house haji mir hussain	

				12,000
102	Babar Contractor	12-03-2015	PCC street near house arif kabeer kholay chonakari	20,000
103	Ghulam Mustafa & Bro	13-03-2015	hafazati dewar janaza gah mir pur	50,000
104	Ifikhar Qureshi	13-03-2015	hafazati dewar near house khalid aram bagh	40,000
105	Shabir Ahmed	13-03-2015	PCC dewar near house tanveer elahi	20,000
106	M Akram Awan	01-04-2015	PCC road fowara chowk kashmir bakeri	330,075
107	Sardar Ashraf Zaman	01-04-2015	PCC road abrahim customer service to bilal masjid	60,000
108	Ghulam Murtza & Son	01-04-2015	TMA office repair of paint and others	29,420
109	M/S Aziz Construction	06-04-2015	hafazati dewar main road islamkot mir pur	18,000
110	M Shafique Lodhi	13-04-2015	hafazati dewar main road islamkot mir pur	20,000
111	M Shafique Lodhi	13-04-2015	wss near house haji maqbool ur rehman chona kari	80,000
112	Shabir Ahmed	29-04-2015	PCC road sewerage line near nagaki road to house ajab	2,000
113	Sardar Naveed Khan	29-04-2015	tameer PCC road improvement exchange norang topi nagri	30,000
114	AL Meezan & Co	29-04-2015	tameer shingle road mohallah ali dogra road kuthwal	90,000
115	Zareef Khan	29-04-2015	tameer road main road to tariq bashir house bagnetar	35,000
116	Sardar Naveed Khan	29-04-2015	tameer pedal rasta batangi gali nagri bala	50,000
117	AL Meezan & Co	29-04-2015	black top road pcc pang peer road kutchery road	4,000
118	Zulfiqar Khan	29-04-2015	PCC gali near house mubarak shah to javed iqbal gali no 3	95,880
119	S.K Builder	29-04-2015	wss village palack u/c boi	68,315
120	Rashid & Bro	29-04-2015	wss village palack u/c boi	7,000
121	Rashid & Bro	29-04-2015	wss village naryala dalola	5,000
122	Rashid & Bro	29-04-2015	dewar cantt qabristan maira rehmat khan kuthwal	4,000
123	Zareef Khan	29-04-2015	hafazati dewar cantt qabristan maira rehmat kahna	30,000
124	Jehanzeb Kehal	29-04-2015	pcc road jorain malikpura police line	160,000
125	Jehanzeb Kehal	30-04-2015	pcc road jorain malikpura police line	44,580
Total				3,142,270

Annex-8
Para 1.3.1.4.

Detail of contingency

S #	Fund	Name of Scheme	Allocation	Contingency
1	Rural roads 2014-15	Sultanpur Panjgran Road	5,000,000	50,000
2	-do-	Hurnara to Ghora Road	3,500,000	35,000
3	-do-	Rajoya Road	1,500,000	15,000
4	-do-	PCC Road Near House of Tariq Tanoli Sultanpur	300,000	3,000
5	-do-	PCC Street Sadaat Sultanpur	200,000	2,000
6	-do-	Construction of Road Thamber Thala to Buland Khan House Nelotha	200,000	2,000
7	-do-	PCC Dhakki Jorey Mera N.H.O Sherafzal Khan Langra	300,000	3,000
8	-do-	PCC Road Lower Muhmda	300,000	3,000
9	-do-	Construction of Road Krora Dewal N.H.O Amanat	100,000	1,000
10	-do-	PCC Road Sambwala	500,000	5,000
11	-do-	Construction of Road N.H.O Liaqat Kangroter	150,000	1,500
12	-do-	Construction of Road Wazeeran N.H.O Muhammad Zaman	150,000	1,500
13	-do-	Construction/Widening of Road Ghori	500,000	5,000
14	-do-	PCC Road Magri Pracha	393,000	3,930
15	-do-	Construction/Widening of Road Mallah to Dharra Moh; Wazeeran	500,000	5,000
16	-do-	PCC Road Near Walli Muhammad Mohallah Khata Btala	100,000	1,000
17	-do-	Construction of Road Ghora	200,000	2,000
18	-do-	PCC/Construction of Road Pata	200,000	2,000
19	-do-	PCC Link Road Kiala Payen N.H.O Khursheed Master	200,000	2,000
20	-do-	PCC Link Road Ghumtala Bodla	300,000	3,000
21	-do-	PCC Road Manjian	800,000	8,000
1	-do-	PCC Road Jhouka	300,000	3,000
2	-do-	WSS Harian Wala Danna	300,000	3,000

3	-do-	Construction/PCC Road Uchar	200,000	2,000
4	-do-	PCC Road Mera Gujrat	700,000	7,000
5	-do-	PCC Street Near Masjid Quba Sultanpur	600,000	6,000
6	-do-	Construction of Road Magri Utli	200,000	2,000
7	-do-	WSS Masah Sayedan	200,000	2,000
8	-do-	PCC Street/Road Lari Sayedan	500,000	5,000
9	-do-	PCC Road Banda Said Khan	800,000	8,000
10	-do-	Leveling Ground Graveyard Mandarian	400,000	4,000
11	-do-	WSS Sherpur C/O Gulfam Shah	200,000	2,000
12	-do-	PCC Street Haji Aurangzeb Moh; Hospital.	200,000	2,000
13	-do-	PCC Street N.H.O Asif Havelian Village	200,000	2,000
14	-do-	PCC/Wall N.H.O Aurangzeb Havelian Village	200,000	2,000
15	-do-	PCC Street Mohallah Bilal N.H.O Azizurehman	200,000	2,000
16	-do-	PCC Thepar Gali Road Cdchanged into Constructiono f Road Thepar Gali	100,000	1,000
17	-do-	PCC Street Haji Abdul Wahab	100,000	1,000
18	-do-	B/I of Hand Pump 2 Nos. Takia Shekhian C/O Sher Dil / Near Markazi Jamia Masjid Jhangra	200,000	2,000
19	-do-	PCC Street Moh; Mehboob Abad N.H.O Farid ur Rehman	150,000	1,500
20	-do-	PCC Street N.H.O Fazal Dad	200,000	2,000
21	-do-	PCC Street N.H.O Master Sadique	200,000	2,000
22	-do-	PCC Street Khaliqdad Masjid Wali Gali	100,000	1,000
23	-do-	PCC Street Moh; Bilal C/O Rizwan	100,000	1,000
24	-do-	B/I of Hand Pump N.H.O Ali Asghar Shah	100,000	1,000
25	-do-	Construction of Road Jhoka Nara	200,000	2,000
26	-do-	PCC/Construction of Pulli Magri Tarli Moh; Kund	300,000	3,000
27	-do-	Construction of Road Kangar Wali Gali/Chari	100,000	1,000
28	-do-	WSS Kundan Sumbal Dhara N.H.O M.Rafique	150,000	1,500

29	-do-	PCC Road Haji Sakhi Panjgran to Ghazi Dawood Shah.	400,000	4,000
30	-do-	PCC Street N.H.O Arshid Panjgran	200,000	2,000
31	-do-	WSS C/O Sobedar Sadique Hari Kheter	200,000	2,000
32	-do-	Construction of Road Bogri Rahi	250,000	2,500
33	-do-	PCC Street Haji Miskeen Near Akbar Flour Mill	200,000	2,000
34	-do-	PCC Street/Nullah Moh; Chakkar Havelian	300,000	3,000
35	-do-	PCC Street Munsif Panjgran	200,000	2,000
36	-do-	PCC Street Dewal Pherna Pani N.H.O Tabarik Dewal	400,000	4,000
37	-do-	WSS N.H.O Adnan Moh; Bilal Havelian Village	150,000	1,500
38	-do-	PCC Street N.H.O Haji M.Suleman to Ch; M. Miskeen Moh; Bilal Havelian Village	500,000	5,000
1	DDI 2014-15	PCC Street N.H.O Malik Kashif Banda Phaghwarian.	200,000	2,000
2	-do-	PCC Street Mohallah Khandad Near House of Ali Asghar Sultanpur.	200,000	2,000
3	-do-	PCC Street Main Road to House of Rustam Muhallah Khanbaz Havelian Gujrat.	400,000	4,000
4	-do-	Water Supply Scheme Norzaman Samlela	100,000	1,000
5	-do-	PCC Street Mohabta Near Dhakki changed into Constt: of Wall/PCC Street Near Dhakki U/C Langra	200,000	2,000
6	-do-	B/I of Hand Pump Near House of Asif Kunda	100,000	1,000
7	-do-	PCC Street Moh; Terbela Sultanpur	200,000	2,000
8	-do-	PCC Street Moh; Bilal Sultanpur N.H.O Shoukat Tanoli	200,000	2,000
9	-do-	Pcc street N/H of munsaf busa wala sultan pur.	200,000	2,000
10	-do-	Pcc street N/o of Aziz ur rehman sajikoat	200,000	2,000
11	-do-	Pcc Street N/H of Dadan Khan Dipu Gate Sultan pur	150,000	1,500
12	-do-	PCC Stret Cher N/H of riasat	200,000	2,000
13	-do-	PCC Street Mohallaha Kot Road Stora	200,000	2,000

14	do	Laveling of Graveyard Kashmiri Bradri Sultanpur Changed into Filling of Graveyard Kashmiri Bradri Sultanpur.	100,000	1,000
15	do	PCC Street Mohallah Awan/Sher Khan Sultanpur	150,000	1,500
16	do	Water Supply Scheme for PK-47	200,000	2,000
17	do	PCC Street Near House of Haji Shahzaman Pathian.	200,000	2,000
18	do	Protection Wall N.H.O Nawaz Phattian	100,000	1,000
19	do	Water Supply Scheme Havelian Village N.H.O Ali Akbar	200,000	2,000
20	do	PCC Street Havelian Village N.H.O Shafiq Shoe Maker Mohallah KhankhII	200,000	2,000
21	do	WSS Rahi Shehrpur	300,000	3,000
22	do	PCC Road Phelyanwala Malkan N.H.O Mushtaq	250,000	2,500
23	do	Construction of Road N.H.O Khaliq-uz.Zaman Nagri Payen	200,000	2,000
24	do	WSS Charhat Nagri Payen	250,000	2,500
25	do	Construction of Road Chita wala Masa Gojri C/O Ch; Rahimdad.	250,000	2,500
26	do	B/I of Hand Pump N.H.O Khalid Bherha	100,000	1,000
27	do	B/I of Hand Pump N.H.O Zakir Langrial	100,000	1,000
28	do	PCC Street N.H.O Altaf Banda Saed Khan	100,000	1,000
29	do	WSS Kangroter N.H.O Farooq	200,000	2,000
30	do	B/I of 5 Nos Hand Pump C/O Khursheed Kiala Payen Langrial	300,000	3,000
31	do	Protection wall/PCC Street N.H.O Ghafran Langra changed into Protection Wall N.H.O Ghufuran Langra	300,000	3,000
32	do	Construction of Water Tank Ghakar Stora	150,000	1,500
33	do	Construction of Road N.H.O Waris Chirhan Makool Payen	150,000	1,500
34	do	Construction of PCC Street/PCC Stairs N.H.O Masood-ur-Rehman Beri	100,000	1,000
35	do	PCC Road N.H.O Aurangzeb Dheri Gujran	150,000	1,500

36	do	PCC/Construction of Road Mehboob Village Makool Payen.	150,000	1,500
37	do	PCC Road/Protection Wall N.H.O Pappu Chamba	200,000	2,000
38	do	PCC Road N.H.O Gulfraz to Dhaghan	400,000	4,000
39	do	PCC Road Trait N.H.O Taj Sultanpur.	100,000	1,000
40	do	PCC/Construction of Road Main Road to Charhat Village Nagri Payen.	300,000	3,000
41	do	Water Supply Scheme Mohallah Masjid Wazeeran N.H.O Qari Sb.	100,000	1,000
42	do	PCC/Constt: of Road Gharhi Mera	300,000	3,000
43	do	Purchase of Land Graveyard Moh; Bilal Havelian Village.	400,000	4,000
44	do	Water Supply Scheme Kehan	100,000	1,000
45	do	PCC Road N.H.O Khurram Shahzad Kund Batal	200,000	2,000
46	do	PCC Road Bodla N.H.O Nisar	100,000	1,000
47	do	PCC Road Mohallah Kundla N.H.O Umer Khatab Sajikot	300,000	3,000
48	do	B/I of Hand Pump N.H.O Munsif Kasoorian.	100,000	1,000
49	do	Water Supply Scheme Ghohal Malkan Mohallah Khankhel.	300,000	3,000
50	do	PCC/Road Near House of Nazeer Master Dewal.	150,000	1,500
51	do	Constt: of Path Kotail	200,000	2,000
52	do	Constt: of Press Club Abbottabad Changed into Purchase of Furniture for Press Club Abbottabad.	500,000	5,000
53	do	Constt: of Eidgah Havelian Village C/O Masood-ur-Rehman.	500,000	5,000
54	do	PCC Link Road Ghumtala Bodla	300,000	3,000
55	do	Remaining works Dispensary Rafa-e-Aama Mohallah Bega Havelian.	400,000	4,000
1	SPDI 2015-16	Remaining works Pulli Panjgran	300,000	3,000
2	do	Construction of Mallah Wazeeran Road Changed Into PCC Malla Wazeeran Road	2,500,000	25,000
3	do	Pavement of Jhangra Road N.H.O Nazir Nazim	1,000,000	10,000

4	do	Pavement Mohallah Sadaat Jhangra	500,000	5,000
5	do	PCC Kashka Main Street	400,000	4,000
6	do	Pavement of Street N.H.O Muzaffar Panjgran	300,000	3,000
7	do	PCC Dhakki Noshera	500,000	5,000
8	do	Construction of Road Taman Gali Wazeeran	300,000	3,000
9	do	Construction/PCC of Kalu Maira Road C/O Faqir Muhammad	300,000	3,000
10	do	PCC Kotla Road	500,000	5,000
11	do	Link Road Phulanwali Chatpari	400,000	4,000
12	do	Link Road Altaf Kiala	150,000	1,500
13	do	Link Road Keri Changed into Construction of Road /P.Wall Keri C/O Saleem	200,000	2,000
14	do	Constt: of Open Well M.Anwar Masa Gojri	150,000	1,500
15	do	Constt: of Path Sajikot N.H.O Multan	300,000	3,000
16	do	Constt: of PCC Amjid Makol Payen	200,000	2,000
17	do	Constt: of Road Main Road to Masjid Makol Payen Changed into PCC Path N.H.O Aurangzeb Makol Payen	200,000	2,000
18	do	Constt : of Road Charhat Nagri Payen	500,000	5,000
19	do	Constt: of Culverts Langrial	500,000	5,000
20	do	Constt: of Road/Street Batgran	500,000	5,000
21	do	PCC Road Moh; Charhat Langrial	315,000	3,150
1	DDI 2015-16	PCC Road Nagri Payen Jalsian	200,000	2,000
2	do	Cutting and Filling graveyard Nagri Payen Jalsian	100,000	1,000
3	do	PCC Keri Road C/O Sarfraz	300,000	3,000
4	do	PCC Road N.H.O Murad Btangan	300,000	3,000
5	do	PCC Road Nagri Payen N.H.O Master Ali Afsar	200,000	2,000
6	do	Water Supply Scheme Charhat Nagri Payen	150,000	1,500
7	do	Water Supply Scheme Phalkot C/O Waseem Tehsil Member	150,000	1,500

8	do	Construction of Road Muhammad Ayub Sajikot	100,000	1,000
9	do	Pavement of Road/Street Banda Hafiz Ge	1,200,000	12,000
10	do	Water Tank Mohallah Awan	200,000	2,000
11	do	Construction of Ground Akhreela C/O Haji Sabir	200,000	2,000
12	do	PCC Road Nagaki N.H.O Anwar	300,000	3,000
13	do	PCC Road Nagaki Mohallah Kalas	300,000	3,000
14	do	Water Tank Mohri Bad Behn C/O Fiaz	150,000	1,500
15	do	PCC Street N.H.O Gulbaz Keri	200,000	2,000
16	do	Construction of Road N.H.O Nawaz Mari	100,000	1,000
17	do	Construction of Road Jhoka After Masjid	150,000	1,500
18	do	PCC Road Lower Langra N.H.O Babar/Qasim	450,000	4,500
19	do	PCC Street Near Masjid Tanakki	150,000	1,500
20	do	Construction of Road Dhakan Majohan C/O Ch; Maqsood.	800,000	8,000
21	do	Pavement of Street Mohallah Zaman Shah C/O Nasir Swati	200,000	2,000
22	do	Pavement of Street Mohallah Haji Gulkhatab C/o Shoukat Ali	150,000	1,500
23	do	B/I of 3 Nos Hand Pumps Salwala C/O Tanveer Changed into B/I of 2 Nos Hand Pumps Salwala C/O Tanveer	300,000	3,000
24	do	B/I of Hand Pump Hafiz Ghulam Sarwar Mohallah Loharan	100,000	1,000
25	do	PCC Street Mohallah Chakkar C/O Shakeel Tanoli U/C Havelian Urban.	200,000	2,000
26	do	Remaining Works Masjid Qudsia Mohallah Zamin Shah	100,000	1,000
27	do	Water Supply Scheme Nagri Tarli/Nelotha/Sajikot	250,000	2,500
28	do	Constt: of Road Khamra	315,000	3,150
29	do	Constt: of Road Magri Utli	500,000	5,000
30	do	PCC Street Mehboobabad Havelian	500,000	5,000

31	do	Constt: of Road Samwala Changed into PCC Road Samwala	1,500,000	15,000
32	do	B/I of Hand Pump N.H.O Gulzman Mera Gujrat	200,000	2,000
1	PP 2015-16	PCC Street N.H.O Sabir	200,000	2,000
2	do	PCC Street Zaheer Abbasi Sultanpur	150,000	1,500
3	do	PCC Street Mohallah Dhanger Near Model Public School N.H.O Shahnawaz etc.	500,000	5,000
4	do	PCC Street N.H.O Raja Munir Rtd: Tehsildar Opposite P.O.F Gate	100,000	1,000
5	do	Remaining Works Street Babo Afsar	100,000	1,000
6	do	Remaining Works of Hand N.H.O Sardar Liaqat Sultanpur	70,000	700
7	do	PCC Street Zain-ul-Abideen Road N.H.O Master Fazul Rehman	380,000	3,800
8	do	PCC Street Near Malik Khalid's Shop Sultanpur	100,000	1,000
9	do	B/I of Hand Pump Dharan N.H.O Arshid	150,000	1,500
10	do	Construction of Road Zakir Kalyan Batala	100,000	1,000
11	do	PCC Street Mohallah Sadaat Batala	300,000	3,000
12	do	Construction of Culverts N.H.O Bashir Bhola Btala	300,000	3,000
13	do	PCC Street Takia Sheikhan C/O Irshad Khan	300,000	3,000
14	do	Pavement of Road Sajawal	1,400,000	14,000
15	do	Pavement of Street Mohallah Sadaat Ghora Bazgran	450,000	4,500
16	do	PCC Lissan Road	1,800,000	18,000
17	do	Construction of Road Bseera	600,000	6,000
18	do	PCC Road Mujath U/C Bandi Attai Khan	3,015,000	30,150
1	MDGs 2014-15	Simber Galyar Hothla Road	2,500,000	25,000
2	do	PCC Jabbar Chowk to Likhya, PCC Dhobian Road, PCC Road Bandi Qazian and PCC Road Rehman Abad Chari	2,000,000	20,000

3	do	PCC Road Solan	1,000,000	10,000
4	do	Construction of Streets and Installation of Hand Pumps in different Mohallas in village Chamhati	1,000,000	10,000
5	do	PCC Road Mohallah Bashkoli	2,000,000	20,000
6	do	PCC Road Village Tran Satarkhani Tien	1,000,000	10,000
7	do	PCC Road Village Kangar Hoter	1,000,000	10,000
8	do	PCC Road Main Phulanwali to Bagla Road	1,500,000	15,000
9	do	PCC Road Main Stora to Fateh Abad	1,000,000	10,000
10	do	PCC Road Deh Kalas	1,500,000	15,000
11	do	PCC Road Malmola to Baswar	1,000,000	10,000
12	do	PCC Road Beesan Gali to Riyala via Kruch Mohari Lari	2,500,000	25,000
13	do	Installation of Hand Pumps and Construction of Water Tank Taqwa Maira Gujrat U/C Havelian Urban, at Mohallajaat of Village Keyari U/C Goreeni, at Village Noorpur U/C Lora and Village Patann U/C Seer Gharbi	1,000,000	10,000
14	do	Renovation of Dispensary at Mohallah Baiga	1,000,000	10,000
1	The. ADP 2015-16	PACKAGE-1	1,000,000	10,000
2	do	PACKAGE-2	1,050,000	10,500
3	do	PACKAGE-3	1,100,000	11,000
4	do	PACKAGE-4	1,000,000	10,000
5	do	PACKAGE-5	1,070,000	10,700
6	do	PACKAGE-6	1,150,000	11,500
7	do	PACKAGE-7	1,000,000	10,000
8	do	PACKAGE-8	1,000,000	10,000
9	do	PACKAGE-9	2,400,000	24,000
10	do	PACKAGE-10	1,500,000	15,000
11	do	PACKAGE-11	950,000	9,500
12	do	PACKAGE-12	950,000	9,500
13	do	PACKAGE-13	1,000,000	10,000
14	do	PACKAGE-14	1,000,000	10,000
15	do	PACKAGE-15	1,000,000	10,000

16	do	PACKAGE-16	1,100,000	11,000
17	do	PACKAGE-17	1,000,000	10,000
18	do	PACKAGE-18	1,350,000	13,500
19	do	PACKAGE-19	1,075,000	10,750
20	do	PACKAGE-20	1,100,000	11,000
21	do	PACKAGE-21	1,100,000	11,000
22	do	PACKAGE-22	1,200,000	12,000
23	do	PACKAGE-23	1,200,000	12,000
24	do	PACKAGE-24	1,050,000	10,500
25	do	PACKAGE-25	1,100,000	11,000
26	do	PACKAGE-26	1,000,000	10,000
27	do	PACKAGE-27	1,050,000	10,500
28	do	PACKAGE-28	1,250,000	12,500
29	do	PACKAGE-29	1,100,000	11,000
30	do	PACKAGE-30	1,100,000	11,000
31	do	PACKAGE-31	1,100,000	11,000
32	do	PACKAGE-32	1,150,000	11,500
33	do	PACKAGE-33	1,500,000	15,000
34	do	PACKAGE-34	1,150,000	11,500
35	do	PACKAGE-35	1,500,000	15,000
36	do	PACKAGE-36	1,500,000	15,000
37	do	PACKAGE-37	1,370,000	13,700
38	do	PACKAGE-38	1,150,000	11,500
39	do	PACKAGE-39	1,060,000	10,600
40	do	PACKAGE-40	1,050,000	10,500
41	do	PACKAGE-41	1,080,000	10,800
42	do	PACKAGE-42	1,000,000	10,000
43	do	PACKAGE-43	1,000,000	10,000
44	do	PACKAGE-44	1,100,000	11,000
45	do	PACKAGE-45	1,200,000	12,000
46	do	PACKAGE-46	1,100,000	11,000
47	do	PACKAGE-47	1,190,000	11,900
48	do	PACKAGE-48	1,190,000	11,900
49	do	PACKAGE-49	1,230,000	12,300
50	do	PACKAGE-50	2,200,000	22,000

51	do	PACKAGE-51	1,200,000	12,000
52	do	PACKAGE-52	1,200,000	12,000
53	do	PACKAGE-53	1,150,000	11,500
54	do	PACKAGE-54	1,200,000	12,000
55	do	PACKAGE-55	1,150,000	11,500
56	do	PACKAGE-56	1,100,000	11,000
57	do	PACKAGE-57	1,100,000	11,000
58	do	PACKAGE-58	1,000,000	10,000
59	do	PACKAGE-59	850,000	8,500
60	do	PACKAGE-60	1,500,000	15,000
61	do	PACKAGE-61	1,300,000	13,000
62	do	PACKAGE-62	1,250,000	12,500
63	do	PACKAGE-63	1,300,000	13,000
64	do	PACKAGE-64	2,000,000	20,000
Total			163,203,000	1,632,030

Annex-9
Para 1.3.1.5.

Detail of overpayment due to misapplication of rates.

S/No.	Scheme	bill	item of work	Rate/MRS 2016	% age Above/below	Rate applicable	Rate paid	Excess rate	Qty.	Overpayment
1	PCC Road Jabbar chowk	Final	PCC 1:2:4	6758.12	16	5,676.82	6,119	442.18	283.65	125,424
2	PCCroad Solhan	Final	PCC 1:2:4	6758.12	16.4	5,649.79	6048.67	398.88	155.6	62,066
3	Const. of Street and installation of h/pumps	2 nd	PCC 1:2:4	6758.12	0	6,758.12	6800	41.88	30	1,256
4	Const. of Street and installation of h/pumps	3 rd	boaring 0-100	1426.55	0	1,426.55	2500	1,073.45	100	107,345
5	PCC road mohall bashkooli	2 nd	PCC 1:2:4	6758.12	11.77	5,962.69	6800	837.31	200.72	168,065
6	PCC road mohall bashkooli	3 rd	cutting in shingle/gravel	213.15	11.77	188.06	300	111.94	1421.99	159,174
7	PCC road village tran Satarkhani	Final	cutting in shingle gravel & Rock	377.43	0	377.43	400	22.57	175.44	3,960
8	PCC road village tran Satarkhani	Final	PCC 1:2:4	6758.12	0	6,758.12	7000	241.88	132.18	31,972
9	Const. of road deh kalas	Final	cutting in shingle gravel & Rock	377.43	0.38	376.00	700	324.00	1019.79	330,416
10	Const. of PCC road Malmola to Baswair	Final	PCC 1:2:4	6758.12	0	6758.12	7400	641.88	127.11	81,589
11	Pcc road Beesan Gali	Final	PCC 1:2:4	6758.12	14	5811.983	6916.49	1104.507	329.61	364,056
12	Installation of hand pump and const. of water tank	final	boaring 0-100	1426.55	0	1426.55	2400	973.45	146.34	142,455

13	Installation of hand pump and const. of water tank	Final	boaring 100-200	2562.68	0	2562.68	3602	1039.32	86.78	90,192
									Total	1,667,971

Annex-10
Para 1.3.2.1

Detail of arrears on rent of shops of TMA Havelian

MAIN BAZAR-I					
S #	Old Arrears	Demand 2016-17	Total	Recovery 2016-17	Total Arrears
1	4,360	26,160	30,520	4,360	26,160
2	0	23,304	23,304	0	23,304
3	3,884	23,304	27,188	3,884	23,304
4	1,832	21,984	23,816	1,832	21,984
5	5,826	23,304	29,130	5,826	23,304
6	5,496	21,984	27,480	5,496	21,984
7	3,564	14,256	17,820	3,564	14,256
8	3,836	12,672	16,508	0	16,508
MAIN BAZAR - II	0	0	0	0	0
9	0	21,984	21,984	0	21,984
10	0	24,168	24,168	0	24,168
11	0	21,984	21,984	0	21,984
12	0	21,984	21,984	0	21,984
13	0	21,984	21,984	0	21,984
14	12,810	25,620	38,430	12,810	25,620
15	2,332	27,984	30,316	2,332	27,984
16	0	25,680	25,680	0	25,680
17	2,090	25,080	27,170	2,090	25,080
18	1,331	15,972	17,303	0	17,303
19	12,540	12,540	25,080	12,540	12,540
BEAF MARKET	0	0	0	0	0
20	1,529	18,348	19,877	0	19,877
21	4,275	17,100	21,375	0	21,375
22	5,232	20,928	26,160	5,232	20,928
23	7,498	23,016	30,514	7,498	23,016

24	0	19,008	19,008	0	19,008
25	6,580	11,280	17,860	5,000	12,860
26	10,000	19,008	29,008	0	29,008
27	4,752	19,008	23,760	4,752	19,008
28	2,112	12,672	14,784	2,112	12,672
29	7,049	12,084	19,133	0	19,133
30	4,125	16,500	20,625	4,125	16,500
31	50,808	19,008	69,816	0	69,816
32	19,008	19,008	38,016	0	38,016
33	121,272	19,008	140,280	0	140,280
34	110,648	19,008	129,656	0	129,656
35	5,126	30,756	35,882	5,126	30,756
36	10,440	10,440	20,880	0	20,880
37	10,440	10,440	20,880	5,000	15,880
38	6,612	39,672	46,284	6,612	39,672
39	18,909	25,212	44,121	18,909	25,212
40	4,202	25,212	29,414	4,202	25,212
41	18,282	36,564	54,846	10,000	44,846
42	19,176	38,352	57,528	0	57,528
43	0	38,352	38,352	0	38,352
44	5,920	35,520	41,440	5,920	35,520
45	5,129	30,756	35,885	5,129	30,756
46	19,800	26,400	46,200	19,800	26,400
47	29,304	43,956	73,260	23,500	49,760
48	19,800	26,400	46,200	10,000	36,200
49	2,200	26,400	28,600	0	28,600
50	19,344	19,344	38,688	15,000	23,688
51	19,344	19,344	38,688	0	38,688
52	36,916	19,344	56,260	0	56,260
53	4,836	19,344	24,180	4,836	19,344
54	0	14,100	14,100	0	14,100
55	0	14,100	14,100	0	14,100
56	12,930	15,516	28,446	12,930	15,516

57	12,930	15,516	28,446	12,930	15,516
58	2,662	15,972	18,634	0	18,634
59	12,696	11,616	24,312	12,696	11,616
	62,520	52,800	115,320	85,000	30,320
Total	774,307	1,338,360	2,112,667	341,043	1,771,624

Annex-11
Para 1.3.2.2

Detail of arrears on water rates

S #	Ward No. connection	Arrears 2015-16	Demand 2016-17	Total Demand	Recovery 2016-17	Net Arrears
1	Ward -1 418	761,500	752,400	1,513,900	592,850	921,050
2	Ward -2 418	612,100	806,400	1,418,500	679,600	738,900
3	Ward -3 247	391,050	444,600	835,650	368,150	467,500
4	Ward -4 256	219,100	460,800	679,900	400,650	279,250
5	Ward -5 541	993,500	973,800	1,967,300	1,087,550	879,750
6	Ward -6 748	1,722,540	1,346,400	3,068,940	1,022,150	2,046,790
7	Ward -7 57	63,000	342,000	405,000	267,000	138,000
8	Ward -8 47	74,450	169,200	243,650	143,150	100,500
9	Ward -9 14	36,800	134,400	171,200	147,400	23,800
10	Ward -10 13	20,400	62,400	82,800	77,250	5,550
11	Ward -11 19	87,600	91,200	178,800	70,000	108,800
	Total	4,982,040	5,583,600	10,565,640	4,855,750	5,709,890

Annex-12
Para 1.3.2.5

Detail of penalty TMA Havelian

Fund	Name of Schemes	Allocation Cost	Date of Commencement	Penalty	Physical Progress as on 30 June 2017
CMD	Remaining works pulli panjgran	300,000	30-05-2016	30,000	77.01%
-do-	Payment Mohallah Sadaat Jhangra	500,000	30-05-2016	50,000	85.58%
-do-	PCC Kashka Main Street	400,000	30-05-2016	40,000	92.50%
-do-	Link Road Phulanwali Chatpari	400,000	4/10/2016	40,000	86.27%
-do-	Link Road Altaf Kiala	150,000	5/7/2016	15,000	0%
-do-	Const: of Road Charhat Nagri	500,000	5/7/2016	50,000	0%
-do-	Const: of Culverts Langrial	500,000	5/7/2016	50,000	80%
-do-	Const: of Road / Street Batgran	500,000	5/7/2016	50,000	80%
-do-	Water Tank Mohallah Awan	200,000	30-05-2016	20,000	75%
-do-	PCC Road kerri Road C/o sarfraz	300,000	30-05-2016	30,000	72.50%
-do-	PCC Road NHO murad btangan	300,000	4/10/2016	30,000	66.48%
-do-	PCC Road Nagri Payen	200,000	30-05-2016	20,000	75%
-do-	PCC Road Nagaki Mohallah Kalas	300,000	30-05-2016	30,000	72.96%
-do-	Water Tank Mohri Bad Behn	150,000	30-05-2016	15,000	87.99%
-do-	Pavement of Street Mohallah Haji Gulkhatab	150,000	30-05-2016	15,000	0%
-do-	3 Hand pumps Salwala	300,000	22-06-2017	30,000	0%
-do-	Const: of Road Khmra	315,000	22-06-2017	31,500	0%
PAK MDGs	PCC Road solan	1,000,000	29-07-2016	100,000	50%
-do-	Const: of streets and hand pumps village chamati	1,000,000	5/7/2016	100,000	60%
-do-	PCC Road Deh Kalas	1,500,000	5/7/2016	150,000	94%
-do-	Renovation of Dispensary mohallah baiga	1,000,000	5/7/2016	100,000	0%
-do-	Rajoya Road	9,000,000	4/10/2016	900,000	0%
-do-	Const: of Drains / Streets Mangel Kas Lora	2,400,000	11/5/2016	240,000	0%
	Total	21,365,000		2,136,500	