



DRAFT

AUDIT REPORT

ON THE ACCOUNTS OF

TEHSIL MUNICIPAL ADMINISTRATION

MANSEHRA

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Programme
AOM&R	Annual Ordinary Maintenance and Repair
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DG	Director General
GFR	General Financial Rules
LCB	Local Council Board
LGA	Local Government Act
LGO	Local Government Ordinance
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TOF	Tehsil Officer Finance
TOI	Tehsil Officer Infrastructure
TOR	Tehsil Officer Regulation
ZAC	Zilla Accounts Committee

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001(as amended) and Section 168 of Local Government Act 2012 require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund and Public Account of Tehsil/Town Municipal Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administration Mansehra for the Financial Year 2012-13. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2013-14 with a view to reporting significant findings to the relevant stakeholders.

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

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

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and to be laid before appropriate legislative forum.

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Governments in Khyber Pakhtunkhwa, Tehsil/Town Municipal Administrations (TMAs) and Union Administrations (UAs). Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 13 officers and staff, constituting 3030 man days and a budget of about Rs 13.794 million was allocated during 2013-14. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Abbottabad carried out audit of the accounts of TMA Mansehra for the Financial Year 2012-13 and the findings included in the Audit Report.

Tehsil Municipal Administration Mansehra conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering three groups of offices i.e. Tehsil Office Finance, Tehsil Office Infrastructure & Services and Tehsil Office Regulation. Financial provisions of the Ordinance describe the Government as Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Tehsil Municipal Administration Mansehra comprises Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator.

a. Scope of Audit

Out of total expenditure of the Tehsil Municipal Administration, Mansehra for the Financial Year 2012-13, auditable expenditure under the jurisdiction of RDA,

Abbottabad was Rs 237.418 million. Out of this RDA, Abbottabad audited an expenditure of Rs 123.942 million which, in terms of percentage, was 52% of auditable expenditure.

The receipts of Tehsil Municipal Administration Mansehra for the Financial Year 2012-13, were Rs 324.714 million. Out of this, RDA Abbottabad audited receipts of Rs 324.714 million which, in terms of percentage, was 100% of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 24.743 million was pointed out during the audit. However, no recovery was effected till finalization of this report

c. Audit Methodology

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

d. Audit Impact

On pointation of audit, the management of the Tehsil Municipal Administration Mansehra agreed to conduct physical verification of the Government assets. The management also agreed to deposit various Government dues into Government Treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

e. Comments on the internal control and internal audit department

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

One of the basic component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in TMA Manshera. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key audit findings of the report;

- i. One case of Irregularity & Non Compliance of rules amounting to Rs 9.6 million was noticed.¹
- ii. Internal control weaknesses amounting to Rs 24.743 million were noticed in nine cases.²

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8 & 1.2.2.9

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC were included in Annex-1 (MFDAC).

g. Recommendations

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Efforts need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Department needs to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	1	448.206
2	Total formations in audit jurisdiction	1	448.206
3	Total Entities(PAO) Audited	1	448.206
4	Total formations Audited	1	448.206
5	Audit & Inspection Reports	1	448.206
6	Special Audit Reports	-	
7	Performance Audit Reports	-	
8	Other Reports	-	

Table 2: Audit observations classified by Categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	9.600
3	Weak Internal controls relating to financial management	24.743
4	Others	-
	Total	34.343

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2012-13)	Total last year (2011-12)
1.	Outlays Audited	-	43.552	324.714	79.940	448.206	555.706
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	4.493	24.248	5.602	34.343	122.645
3.	Recoveries Pointed Out at the instance of Audit	-	4.493	14.648	5.602	24.743	44.261
4.	Recoveries Accepted /Established at the instance of Audit	-	4.493	14.648	5.602	24.743	
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	9.600
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	24.743
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non production of record	-
7	Others, including cases of accidents, negligence etc.	
	Total	34.343

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

Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	448.206
2	Expenditure on Audit	0.213
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	1 : 0

CHAPTER – 1

1.1 Tehsil Municipal Administration, Mansehra

1.1.1 Introduction

TMA Mansehra consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises of five Drawing and Disbursing Officers i.e. Tehsil Municipal Officer, Tehsil Officer Finance, Tehsil Officer Infrastructure and Tehsil Officer Regulation, Tehsil Nazim and Tehsil Naib Nazim.

1.1.2. Comments on Budget and Accounts (Variance Analysis)

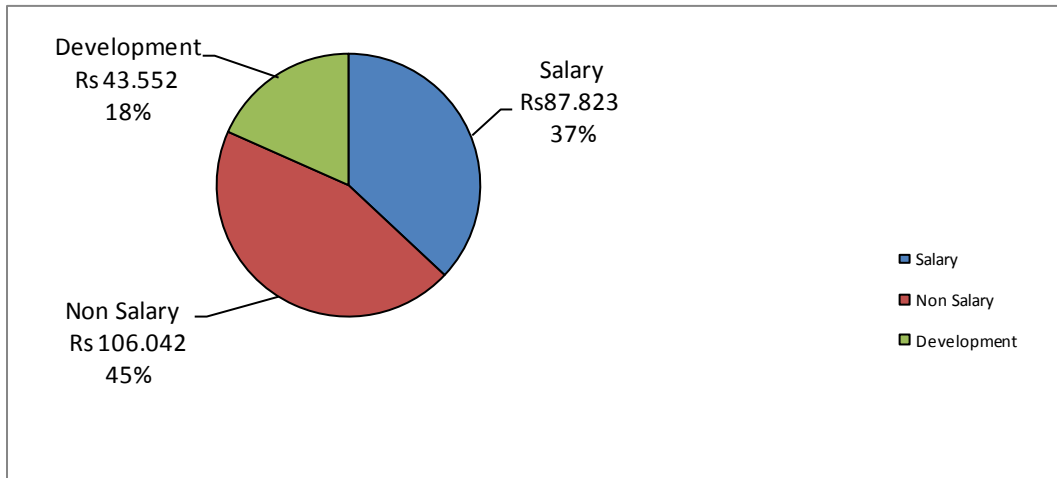
(Rs in million)

2012-13	Budget	Expenditure	Excess/ Saving	%age Excess/ Savings
Salary	120.145	87.823	(32.322)	26.900
Non-salary	145.017	106.042	(38.975)	26.870
Developmental	59.552	43.552	(16.000)	26.870
Total	324.714	237.418	(87.297)	26.880

A budget of Rs 324.714 million was allocated, against which an expenditure of Rs 237.418 million was incurred by Tehsil Municipal Administration, Mansehra with a saving of Rs 87.297 million during 2012-13.

Expenditure 2012-13

(Rs in million)



1.1.3 Brief Comments on the status of compliance with ZAC / PAC Directives

The audit reports on the accounts of Tehsil Municipal Administration Mansehra, have not yet been discussed in PAC/ZAC.

1.2 AUDIT PARAS

1.2.1 Irregularity & Non Compliance

1.2.1.1 Unauthorized award of contract Rs 9.600 million

According to model terms and conditions of auction, issued by the Government of Khyber Pakhtunkhwa Peshawar letter No.AO-II/LCB/6-11/2011, ‘‘the contract shall not be granted beyond one year on any ground whatsoever’.

Tehsil Municipal Officer Mansehra awarded contract of Latrine Fee for three years i.e. 2011-12 to 2013-14 to a contractor for Rs 9,600,000 instead of one year. It was observed that awarding contract for three years was clear violation of the government rules.

Audit observed that awarding of contract for three years occurred due to weak internal control, which resulted in violation of government rules.

When reported in January 2014, management stated that the contract was awarded by the competent authority for three years. The reply was not convincing as the government rules were violated.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 15(2012-13)

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss to government due to non recovery of auction money Rs 7.051million

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

Tehsil Municipal Officer Mansehra awarded contract of cattle fare Mansehra for the year 2011-12 to a contractor for Rs 21,691,923. It was observed that the local office collected Rs 14,640,400 from contractor till date of audit, resulting in less recovery of Rs 7,051,523.

Audit observed that non recovery of auction money occurred due to weak financial control, which resulted in loss to government.

When reported in January 2014, management stated that the case was pending before the court. Reply was not convincing as less recovery was made.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 14(2012-13)

1.2.2.2 Non recovery of rent of TMA property Rs 4.066 million

Para 26 of GFR Vol-I requires that it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Tehsil Municipal Officer Mansehra failed to collect rent from the occupants of TMA owned property amounting to Rs 4,066,515 during 2012-13. Detail at annexure-3.

Audit observed that non recovery of long outstanding dues occurred due to weak financial control, which resulted in loss to government.

When reported in January 2014, Management stated that efforts were being made to recover the amount. Reply was not convincing as no documentary proof was produced.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 10(2012-13)

1.2.2.3 Non recovery of outstanding advances Rs 3.092 million

Rule 379 of Federal Treasury Rules Volume 1 prohibits the drawl of money from Government account in advance of the supply received.

Tehsil Municipal Officer Mansehra paid Rs 3,092,000 to different employees as advances for different purposes since 12-08-2006. The officials neither carried out the work for which advance was taken nor recouped the amount to the office. It is

suspected that the amount drawn in advance was misappropriated by the concerned officials resulting in loss to government. Detail at annexure- 4.

Audit observed that payment of advances occurred due to weak internal control, which resulted in loss to government.

When reported in January 2014, Management stated that steps were being taken for recovery of long outstanding advances and progress would be reported to audit. However, no progress was reported till finalization of the report in November 2014.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 12(2012-13)

1.2.2.4 Loss to government due to payment of income tax on behalf of contractors Rs 2.510 million

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

Tehsil Municipal Officer Mansehra paid Rs 2,510,949 to income tax department on account of income tax on auction of contracts during 2011-12. It was observed that income tax should have been deducted from the contractors and deposited to government, however contrary to this, the local office paid the tax from TMA fund.

Audit observed that payment of income tax on behalf of contractors occurred due to weak financial control, which resulted in loss to government.

When reported in January 2014, Management stated that some recovery has been made from the contractors and efforts were being made to recover the full amount. The reply was not convincing as the income tax should have been deducted from the contractor at the time of awarding the contract.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 09(2012-13)

1.2.2.5 Loss to Government on account of awarding contract Rs 2.380 million

As per model terms and conditions No. AO-II/LCV/6-11/2011 Dated Peshawar, the 21/4/2011 the contract for the present year must have an increase over the bid of last year to the tune of 15%.

Tehsil Municipal Officer Mansehra awarded contract of Latrine Fee to a contractor for Rs 9,600,000/- for three years i.e 2011-12 to 2013-14. It was observed that the same contract was awarded on Rs 3,000,000/- for the year 2010-11 and according to Government instructions the contract should have been awarded on 15% increased rate of Rs 3,450,000 for the year 2011-12, Rs 3,967,500 for the year 2012-13 and Rs 4,562,625 for the year 2013-14 respectively. (3,450,000 +3,967,500+ 4,562,625=11,980,125).

However, awarding the contract for three years not only resulted in violation of rules but also loss to government for Rs 2,380,125 (11,980,125-9,600,000).

Audit observed that awarding of contract for three years occurred due to weak internal control, which resulted in loss to government.

When reported in January 2014, the management stated that the contract of latrine fee was awarded by the competent authority. Reply was not convincing as loss to government occurred due to violation of rules by awarding contract for three years.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 02(2012-13)

1.2.2.6 Overpayment on account of allowing higher rates Rs 2.326 million

As per CSR 2009 the rate for the item of work ‘earth excavation in shingle and gravel’ was Rs 103.

Tehsil Municipal Officer Mansehra made overpayment of Rs 915,269/ to a contractor on account of allowing higher rates during 2012-13 for execution of item of work ‘Cutting of soil’. The detail is given below:

S.No	Name of work	Item	Rate allowed (Rs)	Rate required (Rs)	Diff (Rs)	Qty M ³	Amount (Rs)
1	Improvement of road Shingli Banda	Excavation in shingle gravel	187	103	84	9478	796,152
2	Improvement of	do	187	103	84	10870	913,080

	road Dara shomal						
3	Improvement of road Balli bohal jabba Ilyas	do	187	103	84	7345	616,980
						Total	2,326,212

Audit observed that allowing higher rate occurred due to weak financial control, which resulted in loss to Government.

When reported in January 2014, the management replied that the rate allowed was site requirement. The reply was not convincing as higher rate was allowed instead of admissible rate of Rs 103/M³.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 05(2012-13)

1.2.2.7 Non recovery of income tax- Rs 1.151million

Section 263 (A) of Finance Act 2009 requires that 5% Income Tax should be deducted from successful bidders at the time of sale of property and goods through public auction with effect from 01-07-2009.

Tehsil Municipal Officer Mansehra awarded contract of cattle fare Mansehra for the year 2011-12 to a contractor for Rs 21,691,923/- but income tax amounting to Rs 1,151,000 was not recovered from the contractor.

Audit observed that non recovery of income tax occurred due to weak financial control, which resulted in loss to government.

When reported in January 2014, management stated that the case was pending before the court. The reply was not convincing as the income tax should have been deducted at the time of awarding the contract.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 16(2012-13)

1.2.2.8 Overpayment on account of allowing higher rates and non deduction of voids Rs 1.119 million

As per CSR 2009 the rate for the item of work 'Blasting' was Rs 229. According to clause 20 (d) of the contract agreement, 11% voids will be deducted on execution of item RRSM dry.

Tehsil Municipal Officer Mansehra made overpayment of Rs 1,118,936 on account of allowing higher rates and non deduction of voids in various developmental schemes during 2012-13. Detail at annexure-5.

Audit observed that overpayment occurred due to weak financial control, which resulted in loss to Government.

When reported in January 2014, the management replied that the rate was allowed for blasting as per site requirement. The reply was not convincing as higher rate was allowed instead of admissible rate of Rs 229/M³.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP03&08(2012-13)

1.2.2.9 Overpayment on account of allowing higher rates Rs 1.048 million

As per CSR 2012 the rate for the item of work 'earth excavation in shingle and gravel' was Rs 133.

Tehsil Municipal Officer Mansehra made overpayment of Rs 1,048,724 to contractor on account of allowing higher rates as per detail given below:

S. No	Name of work	Item	Rate allowed (Rs)	Rate required (Rs)	Diff (Rs)	Qty M ³	Amount (Rs)
1	Construction of Road Behali	Earth cutting	249	133	116	2256	261,896
2	Construction of Road Pairan	Earth cutting	249	133	116	1744	202,304
3	Construction of Road Pairan	Earth cutting	249	133	116	3499	405,884
4	Construction of Road Matial	Earth cutting	249	133	116	1540	178,640
Total							1,048,724

Audit observed that allowing higher rates to contractor occurred due to weak financial control, which resulted in loss to government treasury.

When reported in January 2014, the management replied that the rate allowed was site requirement. The reply was not convincing as higher rate was allowed instead of admissible rate of Rs 133/M³.

Request for convening DAC meeting was made in February 2014. DAC meeting was not convened till finalization of this Report.

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

AP 13(2012-13)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Caption	Amount
1.	01	Loss to government due to departmental recovery of sign board contract	0.513
2.	11	Non recovery of water user charges	23.607
3.	07	Overpayment on account of allowing higher rates	0.686
4.	06	Overpayment on account of allowing higher rates	0.069
5.	17	Unauthorized Booking of expenditure under suspense account	2.510

Annexure-2

Audit Impact Summary for the financial year 2012-113

S. No.	Rules/System/Procedure	Audit Impact
1	According to GFR, physical verification of store/assets should be carried out once in a year.	Increase probability for safeguarding the Government assets and stock
2	According to Financial and Treasury rules all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury.	Increase in revenue collection on account of Government dues
3	According to GFR, receipts and expenditure should be reconciled.	To ensure that the departmental accounts are sufficiently accurate and render an effective Departmental control of expenditure and receipts.

Detail Of Non Recovery Of Rent Of TMA Property.

S.No	Shop No	Name of Lessee	Rent outstanding (Rs)
1	3	M.Maskeen S/o Rehmatullah	3,538
2	4	Imran Durani S/o Khurshid Akhter Durani	5,724
3	5	Anwarzeb S/o Mir Abdullah	17,632
4	6	Nazir S/o Shamsher	11,420
5	7	Manzur Hussain S/o Noor Ahmed	4,808
6	8	M.Asam S/o Sayein Muhamamad	10,404
7	20	Shahnawaz S/o Hadatullah	34,977
8	21	Ghulam Sarwar S/o Muhammad Ayub	10,632
9	32	Syed Khalid Hussain Shah S/o Syed Habib Shah	10,122
10	51	M. Arshad S/o Rehmat Deen	27,648
11	64	Aziz-ur-Rehman S/o Duri Aman	16,590
12	78	Hakim Jaan W/f Ghulam Hassan	10,136
13	83	Zulfiqar S/o Muhammad Sarwar	78,095
14	84	Javed Khan S/o Raheem Khan	58,908
15	88	M.Ismail S/o Aziz-ur-Rehman	16,964
16	92	M.Nisar S/o M.Maskeen	6,000
17	136	Mehboob Alam S/o Ghulam Sarwar	27,648
18	142	M.Azeem S/o Habibullah	2,096
19	159	W/o Haji Muzaffar	10,641
20	160	Naveed S/o Sultan	18,438
21	164	Sarfaraz S/o M.Zaman	20,808
22	167	Amir Shehzad S/o Umerrzeb	13,720
23	169	Umerzeb Khan S/o Gohar Rehman Khan	5,312
24	176	Zulfiqar S/o M.Marroof	18,912
25	181	M.Haroon S/o Ali Ferman	10,808
26	195	Niaz S/o Nawaz Khan	18,912
27	196	M.Farooq S/o Nawaz Khan	17,424
28	197	Muhammad Arshad S/o Taj Muhammad	11,448
29	208	Sajid Khan S/o Shafiullah	3,433
30	212	Malik Manzur Ellahi S/o M.Yaqoob	44,712
31	213	Sheikh Mashood Ellahi S/o Sheikh Fazal Ellahi	7,525
32	218	Adnan S/o Fazal-e-Khuda	6,839
33	228	M.Bashir S/o Gul Hassan	7,992
34	229	M.Farooq S/o Abdul Ghafoor	26,988
35	230	Khola Malik D/o Malik Imtiaz	31,958
36	233	Syed Sultan Saeed S/o Noshewan	7,525
37	234	Sheikh Mashood Ellahi S/o Sheikh Fazal Ellahi	7,525

38	236	Malik Muneer Ahmed S/o Gulab Khan	7,56,712
39	241	M.Shafeeq S/o M.Haroon	48,808
40	243	Muzammal Shah S/o Eradat Shah	1,954
41	247	M.Idrees S/o M.Maskeen	6,456
42	248	Babu Khan S/o Qasim Khan	8,793
43	249	M.Saleem S/o Abdul Ghafoor	7,816
44	252	Syed Abid Hussain Shah	12,546
45	253	Syed Muhammad Ali Shah S/o Syed Abdul Rehman Shah	12,546
46	254	Syed Ajlal Shah S/o Syed Shabir Hussain Shah	12,546
47	258	Feroz Khan Saddar Wagon Owner Association	26,882
48	262	Baber Ali Shah S/o Mumtaz Ali Shah	12,546
49	263	Syed Tanveer Hussain Shah S/o Syed Abdul Rehman Shah	12,546
50	264	Dr.Shabir Hussain S/o Syed Abdul Rehman	22,818
51	268	Gul Khan S/o M.Usman	3,600
52	271	M.Server S/o M.Yaqoob	448
53	294	M.Shafeeq S/o yaar Muhammad Khan	6,448
54	296	Bilal Jadoon S/o Ghulam Mustafa Khan	2,236
55	322	Sakina Jan W/o M.Rafeeq	2,366
56	323	M.Rafeeq S/o Ghulam Fareed	2,366
57	324	Abdul Ghafoor S/o Hazrat Meer	4,732
58	325	Syed Zulfiqar Ali Shah S/o Syed Abbad Shah	28,344
Total			937,765
Cabin General Bus Stand, Mansehra			
1	2	Zubair S/o M.Yousaf	9,208
2	6	Abdul Rasheed S/o Abdul Ghani	8,304
3	7	Jameel-ur-Rehman S/o Abdul Rehman	3,774
4	15	Tariq Hussain S/o Aurangzeb	4,530
5	16	Waseem S/o Aziz-ur-Rehman	11,028
6	17	Waseem S/o Aziz-ur-Rehman	7,548
7	23	Umair S/o Fida Muhammad	4,004
8	24	Yasir S/o Fida Muhammad	10,588
9	24/1	Yasir S/o Fida Muhammad	19,880
10	28	Ahmed W/o Nazeer Khan	2,856
11	29	M.Ehjaz S/o Idrees	2,856
12	33	M.Javed S/o Aziz-ur-Rehman	6,276
13	34	Naseer Ahmed S/o Aziz-ur-Rehman	6,276
14	35	Jahanzeb S/o Sultan Khan	6,192
15	38	M.Saleem S/o Abdul Ghafoor	6,288
16	41	Mushtaq Ahmed S/o Molvi Ghulan Nabi	3,332
17	45	Zahfran S/o M.Yaqoob	7,716
18	48	Alam Sher S/o Hijab	2,856
19	50	Munir Ahmed S/o Hakam Khan	2,584
20	52	Javed Iqbal S/o Ali Muhammad	4,912
21	56	Khalid Hussain S/o Faiz Alam	640
22	57	Sadeeq-ur-Rehman S/o Ghulam Sandani	2,844

23	60	Sheraz Ahmed S/o M.Daud	4,008
24	64	M.Younas S/o M.Yousaf	2,640
25	66	Danial Ahmed Khan S/o Nisar Ahmad Khan	7,918
26	67	Ateeq-ur-Rehman S/o Ghulam Sandani	2,844
27	77	Meer Qalam S/o Roshan Khan	7,740
28	79	Meer Sultan S/o Khanizaman	2,878
29	80	Nisar Ahmed Khan S/o Abdullah	5,570
30	83	Haneef Khan S/o Faqeer Muhammad	3,522
31	86	Farhad Iqbal S/o Muhammad Iqbal	7,044
32	95	Haji Noor Islam S/o Molvi Muhammad Yakhya	3,230
33	101	Abdul Salaam S/o M.Ilyas	3,230
34	113	M.Arif S/o Wali Muhammad	3,158
35	114	Baber S/o Sabir	7,056
36	121	Amir Sohail S/o Assar Khan	18,196
37	122	Murad Ali S/o Haji Muzaffar	13,196
Total			226,722
Main Bazar ,Mansehra			
1	5	M.Tariq S/o Abdul Aziz	9,339
Kathra Committee Mansehra			
1	13	M.yousaf S/o Abdul Jabbar	19,314
2	15	Asad Hussain S/o M, Hussain	552
3	16	Zaffar Aziz S/o Abdul Rauf	19,750
4	Hotel	Nasheman Hotel	150,000
Women Plaza Khalla Bazar Mansehra			
1	7	Shamsher Ali S/o Sher Ali Khan	10,560
2	8	Ehjaz S/o Gohar Aman	9,956
3	26	Wajid Ali S/o Nisar Ahmed	6,000
4	27	Awaise S/o M.Riaz	6,000
5	28	Sajid Awan S/o Nisar Ahmed	6,000
Cabin Bedra Road Mansehra			
1	1	Malik Aman S/o Hayatullah Garhi Road	507
2	5	Saqib Mustafa S/o Ghulam Mustafa	10,156
3	6/A	M.Shehzad S/o Ali Akber	13,300
	9	M.Rafeeq S/o M.Maskeen	11,556
	14	Tanveer Khan S/o M.Ayyub	1,416
	16	Taj Muhammad S/o Dost Muhammad	3,304
Shops at Meat Market			
1	2	Abdul Waheed S/o Abdul Khaliq	40,059
2	3	Sheikh Muhammad Iqbal S/o Ghulam Sarwar	49,396
3	7	M.Zaheer S/o Aziz –ur-Rehman	130,388
Main Chowk Pull			
1	1	Zakria S/o Molvi Muhammad Alam	4,116
	2	Ali Asghar Abbasi S/o M.Zaman Abbasi	4,352
2	3	Chanzeb S/o M.Suleman	7,912

3	5	Muddat Khan S/o Wahdat Khan	11,852
4	6	Sabir S/o Molla Bakhsh	3,912
Kashmir Plaza			
1	2	Ali Asghar Awan S/o Ali Zaman Khan	10,090
2	3	M.Arif S/o M.Saleem	6,812
Total			546,599
Detail Of Arrears Of Lawyers Shops			
1	1	Rustam Khan Advocate s/o Samandar Khan	68,080
2	2	Abdul Rashid s/o Abdul Rahim	58,542
3	3	Muhammad Aslam Khan s/o Bahram Khan	52,992
4	4	Muhammad Haroon Khan s/o Ghulam Haider	68,088
5	5	Waqar Hasan Khan s/o Orangzaib Khan	62,406
6	6	Orangzaib Khan s/o M. Ayyub khan	68,088
7	8	M . Ishaq s/o Haji sarfaraz Khan	6,948
8	9	Mushtaq Ahmad Khan s/o M .Ayyub	88,088
9	10	Parvin Zouja Anwar Khurshid	55,191
10	11	Syed Jamal Shah s/o Syed Iqbql Shah	67,988
11	12	Azhar ul habib s/o Habibi ur Rehman	68,088
12	13	Syed Ali Asghar Shah s/o Syed Ghazi Shah	24,636
13	14	Khaliqdad Khan s/o Jahandad Khan	55,214
14	15	Mian Ameer shah s/o Mian Saib shah	67,988
15	16	Naseem Akhtar s/o Haji M. Salman	24,084
16	17	Hayat Ali Shah s/o Kalu Khan	67,988
17	18	Munir Khan S/o Hamayun Khan	6,492
18	20	Choudry Bashir Ahmad	53,067
19	21	Arshad Zaib Tanan	73,249
20	22	M.Farid Tannan	34,357
20	23	Shad Muhammad Khan	98,391
21	25	Syed Abdur Rehman Shah s/o Syed Shah	68,188
22	26	Qaim Khan s/o Habib gul	72,212
23	27	M . Khalid s/o Sikandar Khan	67,788
24	28	Habib ur Rehman	68,088
25	29	Parvez Khan s/o Usman Khan	80,770
26	30	Naeem Afzal Khan s/o Haji Mir Afzal	80,976
27	32	Hayat Ali Shah	81,376
28	33	Haqnawaz Khan S/o Umer Khan	80,976
29	34	Ilyas Khan s/o Dost Muhammad Khan	77,976
30	35	Syed Arif Mushshdi s/o Gohar Shah Shamim	80,976
31	36	Qazi Anwar ul Haq s/o Haji Abdul Jabbar	80,976
32	37	Ijaz Afzal s/o Afzal Khan	76,926
33	38	Iqbal Ahmad s/o Molvi M .Irfan	94,968
34	39	M. Nawaz Khan s/o Hamayun	60,536
35	40	Malik Zahur	60,636
Total			2,355,429
Grand Total			4,066,515

Annexure-4

List of outstanding advances

S.No	Date	To whom paid	Purpose of advance	Amount (Rs)
1	12-08-06	Khalid Mehmood SE	CGI Sheets for room at Achar Nala	8,000
2	26-09-06	Khalid Mehmood SE	Repair of water supply lines Chernai	5,000
3	26-09-06	Khalid Mehmood SE	Repair of water supply lines Banda Lal Khan	15,000
4	30-11-06	Khalid Mehmood SE	Purchase of Bleaching powder WSS Bela	20,000
5	19-11-07	Khalid Mehmood SE	Traffic rules and regulations	75,000
6	27-11-07	Khalid Mehmood SE	Repair of vehicle no MA-3770 Fire Brigade	35,000
7	19-5-10	Khalid Mehmood SE	Repair of Transformer Adda	100,000
8	10-08-10	Khalid Mehmood SE	Repair of pump Achar Nala	50,000
9	24-6-11	Khalid Mehmood SE	Digging for filth depot	100,000
10	10-08-11	Mohammad Sidique SI	Burial of pauper	20,000
11	03-01-12	Mohammad Iqbal ASI	Repair of sanitation vehicle	30,000
12	23-01-12	Mohammad Iqbal ASI	Burial of pauper	15,000
13	03-02-12	Mohammad Iqbal ASI	Clearing of nala vegetable market	30,000
14	27-03-12	Mohammad Iqbal ASI	Clearing of Nala Dab No2	25,000
15	18-05-12	Mohammad Iqbal ASI	Construction of TMA Masjid	300,000
16	14-06-12	Mohammad Iqbal ASI	Digging of filth depot	60,000
17	31-08-12	Mohammad Iqbal ASI	Dog killing medicine	40,000
18	12-09-12	Mohammad Iqbal ASI	Lifting of garbage	25,000
19	01-04-13	Asad Imran SE	Construction of TMA Masjid	600,000
20	21-05-13	Mohammad Sidique SI	Dog killing medicine	50,000
21	30-05-13	Mohammad Tariq LI	Gas for firefighting cylinder	100,000
22	21-06-13	Mohammad Sidique SI	Cleanliness campaign	150,000
23	26-06-13	Mohammad Tariq LI	Repair of generator	50,000
24	16-07-13	Mohammad Tariq LI	Repair of vehicle NoA-1101	250,000
25	25-07-13	Mohammad Tariq LI	Tuning of fire brigade	10,000
26	07-08-13	Mohammad Sidique SI	Burial of pauper	50,000
27	20-08-13	Mohammad Tariq LI	Repair of fire brigade	100,000
28	06-09-13	Mohammad Tariq LI	Uniform for fire brigade officials	150,000
29	18-09-13	Mohammad Sidique SI	Cleanliness campaign	200,000
30	23-09-13	Mohammad Tariq LI	Dog killing medicine	60,000
31	26-09-13	Mohammad Tariq LI	Cleanliness campaign	250,000
32	03-12-13	Mohammad Raziq SE	Repair of two No schemes	119,000
			TOTAL	3,092,000

Annexure-5**Overpayment on allowing higher rate**

S.No	Name of work	Item	Rate allowed (Rs)	Rate admissible (Rs)	Difference (Rs)	Quantity M ³	Amount (Rs)
01	Improvement of road Shingli Banda	Blasting	341	229	112	3298	369,376
02	Improvement of road Dara shomal	do	341	229	112	4874	545,888
							915,264

Overpayment on non deduction of voids

S. No	Name of work	Item	Amount paid (Rs)	11% voids (Rs)
01	Widening of road Kamashian	RRSM dry	142,144	15635
02	Construction of road dalbani	RRSM dry	117,357	12909
03	Construction of PCC road banna dhodial	RRSM dry	252,976	27827
04	Construction of PCC road naral band	RRSM dry	71,825	7900
05	PCC road sharkol	RRSM dry	83,496	9184
06	PCC road Sakeem shah	RRSM dry	352,981	38827
07	Widening of road Kashian	RRSM dry	167,193	18391
08	Widening of road Rangı doraha	RRSM dry	298,474	32832
09	PCC road kalsi	RRSM dry	142,022	15622
10	Construction of road banda lahor	RRSM dry	223,137	24545
				203,672

Total A+B=915,264+203,672= Rs 1,118,936