



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
ADP	Annual Development Plan
AOM&R	Annual Ordinary Maintenance and Repair
CCO	Chief Coordination Officer
CMO	Chief Municipal Officer
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DG	Director General
GFR	General Financial Rules
MFDAC	Memorandum for Departmental Accounts Committee
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma One
PHE	Public Health Engineering
PWP	People Works Program
RDA	Regional Directorate of Audit
TS	Technical Sanction
ZAC	Zilla Accounts Committee
PUGF	Provincial Unified Group of Functionaries
LCS	Local Councils

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 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

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

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

The observations included in this Report have been finalized without written replies of the Departments. DAC meetings could not be convened despite repeated requests.

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

Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (Municipal Committees) and Union Councils (UCs). Its Regional Directorate of Audit Bannu has audit jurisdiction of District Councils, Municipal Committees and UCs of two Districts i.e. Bannu and Lakki Marwat.

The Regional Directorate has a human resource of 06 officers and staff, constituting 1506 man days. A budget of Rs 9.759 million was allocated during 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, Regional Director Audit Bannu carried out audit of the accounts of District Council and Municipal Committee Bannu for the Financial Year 2014-15 and the findings included in the Audit Report.

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

a) **Scope of audit**

The total expenditure of District Council Bannu and Municipal Committee Bannu, for the Financial Year 2014-15 was Rs 245.263 million. Out of this, RDA Bannu audited an expenditure of Rs 122.632 million which, in terms of percentage, was 50% of auditable expenditure.

The receipts of District Council Bannu and Municipal Committee, District Bannu for the Financial Year 2014-15, were Rs 228.572 million. Out of this, RDA Bannu audited receipts of Rs 228.572 million which, in terms of percentage, was 100% of auditable receipts.

The total expenditure and receipt of District Council Bannu and Municipal Committee, District Bannu, for the financial year was Rs 473.835 million. Out of this, RDA Bannu audited the expenditure and receipts of Rs 351.204 million.

b) **Recoveries at the instance of audit**

Recovery of Rs 199.772 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries Rs 199.772 million was not in the notice of the executives prior to audit.

c) Audit Methodology

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

d) Audit Impact

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

e) Comments on Internal Control and Internal Audit department

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

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

f) Key audit findings of the report;

- i. Non Production of Record of Rs 5.885 million was noted in one case. ¹
- ii. Irregularity / Non-compliance of Rs 610.620 million were noted in forty two cases. ²

¹ 1.2.1.1

² 1.2.2.1 to 1.2.2.16 and 1.3.1.1 to 1.3.2.14

g) Recommendations

- i. Record may be produce for Audit scrutiny.
- ii. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- iii. Concerted efforts need to be made to recover long outstanding dues.
- iv. All sectors of Municipal Committees/District Council need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- v. Deduction of taxes on supplies and contracts need to be ensured.
- vi. Decisions taken in DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities in (PAO) Audit Jurisdiction	01	473.835
2	Total formations in audit jurisdiction	02	473.835
3	Total Entities in (PAO) Audited	01	473.835
4	Total formations Audited	02	351.204
5	Audit & Inspection Reports	02	351.204
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	0
2	Weak financial management	0
3	Weak Internal controls relating to financial management	0
4	Others	616.505
Total		616.505

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

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total For the years 2014-15	Total for the year 2013-14
1	Outlays Audited	-	212.731	228.572	32.532	473.835	742.123
2	Amount Placed under Audit Observations /Irregularities of Audit	-	290.231	252.481	73.793	616.505	331.988
3	Recoveries Pointed Out at the instance of Audi	-	47.128	130.466	22.178	199.772	122.986
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: 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	-
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.	-
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6	Non-production of record	5.885
7	Others, including cases of accidents, negligence etc.	610.620
Total		616.505

Table 5: Cost – Benefit Ratio

		(Rupees in million)
Sr. No.	Description	Amount
1	Outlays Audited	473.835
2	Expenditure on Audit	7.888
3	Recoveries realized at the instance of audit	0
4	Cost – Benefit Ratio	1:0

CHAPTER-1

1.1 District Council Bannu & Municipal Committee Bannu

1.1.1 Introduction

District Bannu has one tehsil i.e. Bannu. There is a District Council and a Municipal Committee. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Bannu has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officers are the DDOs of Municipal Committees. According to 1998 population census, the population of District Bannu is 963,985.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

An amount of Rs 281.176 million was allocated as Final Grant for District Council and Municipal Committee Bannu, against which an expenditure of Rs 245.263 million was incurred by the District Council and Municipal Committee Bannu with a saving of Rs 35.913 million during Financial Year 2014-15. Detail is given below:

An amount of Rs 52.604 million was allocated as grant in aid by the Provincial Government to District Council Bannu and Municipal Committee Bannu and an amount of Rs 228.572 million was realized as local receipts during the financial year 2014-15.

Detail of Receipts

(Rs in million)

2014-15	Budget	Actual	(Saving)/Excess	%age Excess/Saving
Receipts as Grant in Aid	52.604	52.604	-	-
Local Receipts	228.572	228.572	-	-
Grand Total	281.176	281.176	-	-

Detail of Expenditure

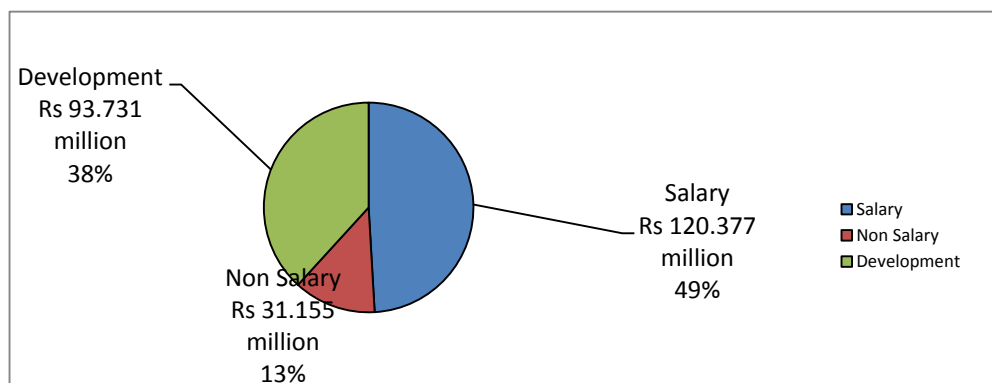
(Rs in million)

2014-15	Budget	Expenditure	(Saving)/Excess	%age Excess/Saving
Salary	120.560	120.377	(0.183)	00.150%
Non-Salary	65.871	31.155	(34.716)	52.703%
Developmental	94.745	93.731	(1.014)	01.070%
Total	281.176	245.263	(35.913)	53.92%

The savings of Rs 35.913 million indicates weakness in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2014-15

(Rs in million)



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

The audit reports on the accounts of newly formed District Council and Municipal Committee Bannu under the LGA 2012, have not yet been discussed in PAC.

DISTRICT COUNCIL BANNU

1.2 District Council Bannu

1.2.1 Non Production of Record

1.2.1.1 Non-Production of Auditable Record – Rs 5.885 million

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

Chief Coordination Officer, District Council, Bannu during 2014-15 paid Rs 5,885,291 on account of different activities. Record in support of expenditure was not produced despite repeated requests.

Sr. No.	Cheque No	Date	Amount
1.	224573	09.02.2015	2,802,318
2.	224574	09.02.2015	248,727
3.	224576	12.03.2015	551,430
4.	224577	12.03.2015	51,274
5.	11752909	21.07.2014	796,238
6.	11752910	21.07.2014	60,825
7.	11752912	23.07.2014	29,176
8.	11752913	23.07.2014	6,407
9.	11752920	19.08.2014	237,623
10.	11752921	19.08.2014	16,519
11.	11752932	25.09.2014	247,097
12.	11752933	25.09.2014	21,931
13.	11752959	29.12.2014	91,975
14.	11752960	29.12.2014	8,760
15.	11752969	26.01.2015	580,492
16.	11752992	22.04.2015	134,499
Total			5,885,291

The authenticity of expenditure could not be verified due to non-production of record.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

Audit recommends production of record for Audit scrutiny and action against the person (s) at fault.

AP 46 (2014-15)

1.2.2 Irregularity & Non Compliance

1.2.2.1 Irregular Award of Contracts - Rs 75.236 million

According to the standing orders of Government of Khyber Pakhtunkhwa a contractor having registration with Pakistan Engineering Council in relevant category will participate in the bid.

Chief Coordination Officer, District Council, Bannu during 2014-15 paid Rs75,236,000 to three contractors on account of different water supply projects without having any registration with Pakistan Engineering Council in water supply category.

Irregular award of contract occurred due to non compliance of rules, which resulted in to violation of rules.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 36(2014-15)

1.2.2.2 Unauthorized Diversion of Funds - Rs 48.488 million

Serial No VIII of Government of KPK LGE & RDD Local Council Board Notification No AO/LCB/ADP/2014-15 dated: 14-01-2015 stated that the ADP allocation if intended to be diverted for M&R of works and facilitates of the Municipal Committees will be subject to prior approval of Local Government Department with the condition that in no case shall such funds be utilized for payment of the salaries of the staff.

Chief Coordination Officer, District Council, Bannu during 2014-15 spent 48,488,456 on the salaries of the staff out of District Development funds release under grant in lieu of Octrai and Zilla Tax.

Unauthorized diversion of funds occurred due to non compliance of rules, which resulted in to violation of Government orders.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 45(2014-15)

1.2.2.3 Non recovery of departmental dues / loan - Rs 40.958 million

Tehsil Municipal Officer Town-I Bannu (Now District Council) vide letter No. 3017/TMA/BU dated: 11.09.2011 demanded outstanding share from TMA Town-II Bannu.

Chief Coordination Officer, District Council, Bannu during 2014-15 failed to recover long outstanding share / loan from Municipal Committee Bannu amounting to Rs 40,957,835.

Sr. No.	Tax Description	Financial Year	Amount
1	Weekly Cattle Fair share	2002-11	27,957,835
2	Loan	2013-14	13,000,000
Total			40,957,835

Non recovery of departmental dues occurred due to lack of administrative and financial control, which resulted in to loss to Local Council.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 39 & 40 (2014-15)

1.2.2.4 Unauthorized Payment without Pre-audit - Rs 38.439 million

Section 167 1(c) & (d) of Local Government Act 2012 stated that, the Director Local Fund Audit Department shall perform pre-Audit of all payments in the Local Councils before approving the disbursement of money in the manner as prescribed by the provincial Government in Finance Department; and no payment shall be made by the Local Council unless the bill is pre-Audited and passed in audit. While presenting the claim of pre-Audit the bill shall be prepared and internally checked by the Accountants and signed by the Drawing & Disbursing Officer of Local Council.

Chief Coordination Officer, District Council, Bannu during 2014-15 incurred expenditure of Rs 38,439,530 for the period from 01-2015 to 06-2015 without pre-audit of local fund audit department.

Unauthorized payment occurred due to non compliance of rules which resulted in to violation of Local Government Act 2012.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

Audit recommends regularization from competent authority and action against person (s) at fault.

AP 52(2014-15)

1.2.2.5 Double Payment on account of work already done - Rs 23.250 million

According to Para-23 of GFR Vol-I, every Government Officer should realize fully and clearly that he would be personally responsible for any loss sustained by Government to fraud or negligence on his part or on the part of his subordinate.

Chief Coordination Officer, District Council, Bannu during 2014-15 awarded different contracts to various contractors for installation of pressure pumps. Work was started on 07.11.2014. Payment of Rs 23,250,000 was made for those pressure pumps which have already been installed and handed over to Community on 07.11.2014.

Sr. No.	Name of work	No of P/Pumps	Amount in million
1	Installation of Pressure Pumps at area PK-70	20	6.400
2	Installation of Pressure Pumps at area PK-70	51	6.850
3	Installation of Pressure Pumps at area PK-70	57	6.000
4	Installation of Pressure Pumps at area Baka Khel	12	4.000
Total		140	23.250

Double payment occurred due to weak internal control, which resulted in to loss to Government.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 18 (2014-15)

1.2.2.6 Unauthorized execution of work –Rs 6.767 million

The District Development Committee in its meeting held on 18.08.2014 clarified that funds be expended on those schemes for which funds were originally allocated and no deviation should be made.

Chief Coordination Officer, District Council, Bannu during 2014-15 incurred an expenditure of Rs 6,766,666 on various schemes in absence of approval in PC-I and administrative approval (detailed below).

Sr. No.	Name of Work	Name of Scheme	Variation	Amount
1	Installation of P/Pumps at Surrani, Amandi PK-70	18 No. 8" dia P/pumps	02 No. 8" dia P/Pumps	640,000
2	Installation of P/Pumps at Surrani, Hinal, Sokari PK-70	6 No 8" dia & 39 No 6" dia	06 No 6" dia P/pumps	673,000
3	Installation of P/Pumps at Surrani, Essaki, City PK-70	50 No 6" dia	07 No 6" dia P/Pumps	737,000
4	Installation of P/Pumps at	63 P/Pumps 6" dia & 9 P/pumps 8" dia	9 6" dia P/pumps & 2 6" dia P/pumps	2,916,666
5	Installation of P/Pumps	10 No 8" dia P/Pumps	4 No. 8" dia P/Pumps	800,000
6	Installation of P/Pumps	8 No P/pumps 10" dia	10 No 8" dia	1,000,000
Total				6,766,666

Unauthorized execution of work occurred due to non compliance of rules, which resulted in to violation of PC-I / AA.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 17, 19, 20, 25, 27, 28 (2014-15)

1.2.2.7 Overpayment due to allowing excess quantities-Rs 6.664 million

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

Chief Coordination Officer, District Council, Bannu during 2014-15 awarded different works to different contractors. Rs 6,664,400 were overpaid due to execution of excess quantities than BOQ / PC-I (Detail at Annexure-3).

Overpayment occurred due to non compliance of rules, which resulted into loss to Local Council.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 22 (2014-15)

1.2.2.8 Non recovery of rent of road roller –Rs 6.00 million

Para 8 and 26 of GFR Vol-I states that each administrative department to see that the dues of the government are correctly and promptly assessed collected and paid into government treasury.

Chief Coordination Officer, District Council, Bannu rented out 3 road rollers and 1 Dozzer for the last five years i. e. Financial Year 2010-11 without recovery, which resulted in to loss of Rs 6,000,000 as per detail given below:

Number of Road Rollers / Dozzer	Total Months	Rate (Rs)	Amount (Rs)
04	60	25,000	6,000,000

Non recovery of rent occurred due to inadequate administrative and financial control, which resulted in to loss to Local Council.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 06 (2014-15)

1.2.2.9 Non-credit of Income Tax – Rs 5.868 million

Government of Pakistan office of the Assistant Commissioner IR vide letter No. WHU-XII/Bannu/434 dated: 11.08.2014 stated that under Section 153 of Income Tax ordinance 2001, income tax is liable to be deducted from Contractor's bills @ 7.5%.

Chief Coordination Officer, District Council, Bannu during 2014-15 paid Rs 78,236,000 to various contractors for execution of developmental schemes. Income Tax worth Rs 5,868,000 @ Rs 7.5% was deducted from the bills of contractors but the same was not credited to Government Treasury. (Detail at Annexure-4).

Non credit of Income Tax occurred due to non compliance of rules which resulted into Loss to Government.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

Audit recommends credit of income tax amount in treasury and action against the person(s) at fault.

AP 23 (2014-15)

1.2.2.10 Non recovery of departmental dues - Rs 5.601 million

District Council Bannu vide letter No. 16/DCB dated: 07.07.2015 shows that Rs 5,601,044 was outstanding against various contractors.

Chief Coordination Officer, District Council, Bannu during 2014-15 failed to recover arrears outstanding against various contractors as per detail given below.

Sr. No.	Name of Contractor	Description of Receipts Payable	Period	Amount Outstanding (Rs)
1.	Saeed Usman	Ching Chee Parking	2011-12	16,940
2.	Malik Ibrar	2% Property Tax	2012-13	148,104
3.	Amjed Khan	Building Plan	2012-13	110,000
4.	Naimat ullah	Load Un Laod	2013-14	907,500
5.	Manzoor Ullah	Cattle Fair Kakki	2013-14	823,670
6.	Noor Ali Khan	Sign Board	2013-14	380,000
7.	Namdar Khan	2% Property Tax	2014-15	2,059,830
8.	Arja Ali Khan	Cattle Fair Kakki	2014-15	1,155,000
		Total		5,601,044

Non recovery of receipts occurred due to non-compliance of rules, which resulted into loss to councils.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 11 (2014-15)

1.2.2.11 Loss due to non-forfeiter - Rs 5.248 million

According to Sr. No 4 (b) of model term and conditions circulated vide Government of KPK LG & RDD Local Council Board letter No. AO-II/LCB/6-11/2013 dated: 20.12.2013, the contractor is bound to deposit the monthly installment up to end of each month. If the contractor fails to deposit the monthly installments within stipulated period of time, then 1% per days will be charged as penalty on amount of installment.” If the contractor failed to clear the dues by 10th of the month following the month to which the monthly installments relates then the contract may be canceled and his security and advance may be forfeited.

Chief Coordination Officer, District Council, Bannu during 2014-15 awarded contracts, the contractors failed to deposit the amount of monthly installments within stipulated period, as per condition Municipal Committee was required to cancel the contracts and forfeiter an amount of Rs 5.248 million already deposit in shape of security and advance, which action was not taken.

Sr. No.	Name of Contract	Rate of Installment	Amount Deposited	Month	Amount Deposited
1	Cattle Fair Kakki 2014-15	340,909	-	08-2014, 10-2014	1,330,000
2	2% Property Tax 2014-15	1,390,909	-	07-2014	3,917,500
Total					5,247,500

Non forfeiter occurred due to non compliance of Government Orders, which resulted in to loss to Council.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 04 (2014-15)

1.2.2.12 Non recovery of income tax – Rs 4.049 million

Government of Pakistan Federal Board of Revenue vide letter No. C-4 (36) ITP / 2013 dated: 19.07.2013 states that the rate of collection of income tax under section 236 (A) has been increased from 05% to 10%.

Chief Coordination Officer, District Council, Bannu during 2014-15 awarded following contracts without recovering with holding Income Tax @ 10% as per detail given below.

Sr. No.	Name of Contract	Bid Amount 2013-14 (Rs)	Income Tax @ 10% (Rs)	Bid Amount 2014-15 (Rs)	Income Tax @ 10% (Rs)
1.	Cattle Fair Kakki	2,600,000	260,000	4,500,000	450,000
2.	2% Property Tax	12,610,000	1,261,000	15,300,000	1,530,000
3.	Load Un Load	5,100,000	510,000	0	0
4.	Sign Board	380,000	38,000	0	0
	Total	20,690,000	2,069,000	19,800,000	1,980,000

Non recovery of income tax occurred due to non-compliance of rules.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 01 (2014-15)

1.2.2.13 Non recovery of rent of shops – Rs 3.783 million

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

Chief Coordination Officer, District Council, Bannu during 2014-15 allotted various shops without recovery of accumulated rent worth Rs 3,782,574 (Detail at Annexure-5).

Non recovery of rent occurred due to non-compliance of rules.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 12 (2014-15)

1.2.2.14 Overpayment on account of inadmissible rates -Rs 2.10 million

Para 220 of CPWA code requires that payment for work should be measured in accordance with quantity, quality, rates and specification approved in the T.S.

Chief Coordination Officer, District Council, Bannu during 2014-15 paid Rs 2,792,369 for item of work “Installation of 6” dia PVC pipe with strainer” @ Rs 2,287.59 per meter. According to Page No 59-61 of MB 32 item of work “Installation of 4” dia PVC pipe with strainer was executed, but payment for item of work “Installation of 6” dia PVC pipe with strainer” was made, which resulted into overpayment of Rs 2,105,590 as per detail given below.

Name of item executed	Rate admissible (Rs)	Name of item paid for	Rate Paid (Rs)	Difference (Rs)	Quantity	Total (Rs)
Installation of 4” dia PVC pipe with strainer	562.63	Installation of 6” dia PVC pipe with strainer	2,287.59	1,724.96	1,220.66	2,105,590

Overpayment was occurred due to misapplication of rates which resulted in to loss to Government.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 15 (2014-15)

1.2.2.15 Un-authorized execution of work in deviation of PC-I / AA - Rs 2.00 million

Para 56 of CPWD Code stipulates that if subsequent to the grant of T.S, material structural alterations are contemplated; orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations.

The District Council Bannu during 2014-15 executed 19 number pressure pumps out of 50 number pressure pumps for Rs 2.00 million in area other than originally approved in PC-I/AA.

Unauthorized execution of work in deviation of PC-I / AA occurred due to non compliance, which resulted in to violation of PC-I / AA.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 21(2014-15)

1.2.2.16 Loss due to non-engaging of DC Staff - Rs 1.770 million

According to Sr. No 09 of model terms and conditions circulated vide Government of KPK LG & RDD Local Council Board letter No. AO-II/LCB/6-11/2013 dated: 20.12.2013, that at the time of execution of contract with the contractor the name and designation of the staff, be clearly mentioned. The contractor is bound to engage Municipal committee staff and the contractor shall not be authorized to appoint private staff. Further the contract shall be bound to pay all dues i.e. pay and allowances, leave salary, pension contribution at 33% etc.

Chief Coordination Officer, District Council, Bannu during 2014-15 in violation of above failed to engage the District Council Staff in contracts, due to which District Council was put to loss of Rs 1.770 million as per detail given below.

Sr. No.	Name of Contract	Number Employees to be Engaged 2014-15	Salaries	Pension Contribution
1	Cattle Fair Kakki	3	936,000	126,000
2	2% Property Tax	2	624,000	84,000
		Total	1,560,000	210,000
		Grand Total		1,770,000

Loss occurred due to non-engaging of District Council Staff, which resulted in to loss to Local Council.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 05(2014-15)

1.2.2.17 Unauthorized Generation of Funds - Rs 1.627 million

Part-II second schedule of KPK Local government Act 2012, empowers a council with the prior approval of the provincial government to levy taxes, cesses, fees, rates, tolls, charge, surcharges and levies specified in the second schedule Part-II.

Chief Coordination Officer, District Council, Bannu during 2014-15 collected Rs 1,626,810 through auction / departmental collection of “Cattle Fair Pacca Bachak Ghorī Wala” & Datsun Adda Kakki” without obtaining prior approval of the Provincial Finance Department.

Un-authorized generation of funds leads to misuse of authority by Chief Coordination Officer, District Council, Bannu.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 09 (2014-15)

1.2.2.18 Overpayment due to unjustified drilling of higher dia bore hole - Rs 1.481 million

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

Chief Coordination Officer, District Council, Bannu paid Rs 10,999,852 for items of work "Tube well boring in all soils except shingle/rock from ground up to 300' below ground: 10" i/d & 8" i/d". It was observed that the causing pipe of just 6"i/d and 4"i/d was installed but payment was made for bore dia of 10" instead of 8" dia which resulted in overpayment of Rs 1,480,648 as per detail given below.

Item of Work	Rate paid per meter (RS)	Rate admissible per meter(Rs) of 6" dia	Difference	Quantity (meter)	Overpayment
8" dia bore 0-100 ft below ground	2,130	1,440.63	689.37	609.57	420,219
8" dia bore 100-200 ft below ground	2,768.95	2,712.25	56.7	573.00	32,489
8" dia bore 200-300 ft below ground	3,014.71	2,881.53	133.18	038.10	5,074
10" dia bore 0-100 ft below ground	2,979.46	2,067.96	911.50	304.79	277,816
10" dia bore 100-200 ft below ground	3,089.89	2,688.34	401.55	304.79	122,388
10" dia bore 200-300 ft below ground	4,290.42	2,926.90	1363.52	68.58	93,510
10" dia bore 0-100 ft below ground	2,979.46	2,067.96	911.50	274.81	250,489
10" dia bore 100-200 ft below ground	3,089.89	2,688.34	401.55	274.81	110,350
10" dia bore 200-300 ft below ground	4,290.42	2,926.90	1,363.52	123.44	168,313
Total					1,480,648

Unjustified drilling of higher dia bore hole occurred due to non compliance of rules, which resulted into loss to Government.

When reported in July 2015, management replied that detail reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 16 & 29 & 30 (2014-15)

1.2.2.19 Irregular Expenditure without adopting open tender system - Rs 1.391 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. BOI/2-7(2005-06)/FD dated: 23-06-2006 “All PC-I for M&R works for Rs. 0.500 million and above shall require the approval of DDC concerned. Further Para 9 of GFR Vol-I provides that as a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the President or by any authority to which powers have been duly delegated in this behalf and the expenditure has been provided for in the authorized grant and appropriation for the year. Further Para 144 of GFR-Vol-I stated that Open Tender System, i. e. Invitation to tenders by public advertisement should be used as a general rule and must be adopted in all cases in which the estimated value of the tender is Rs. 40,000 or above.

Chief Coordination Officer, District Council, Bannu during 2014-15 spent Rs 1,390,784 on the repair work of Zilla Council Hall and District Council Office without:-

1. Preparing of PC-I/TS
2. Approval of District Development Committee
3. Allocation of funds.
4. Adopting open tender system.
5. Obtaining Prior Approval of Local Government Department.

Irregular Incurrence of expenditure occurred due to lack of financial control, which resulted in to violation of rules.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 32 (2014-15)

1.2.2.20 Non deduction of Sales Tax - Rs 1.368 million

Section 3 of sales tax act 1990 provides for deduction of sales tax @ 17 % from all Government suppliers.

Chief Coordination Officer, District Council, Bannu during 2014-15 paid Rs 8,048,000 to different contractors on account of purchase of submersible pumps. Neither sales tax worth Rs 1,368,000 was deducted nor was any documentary proof i.e. sales tax invoices / returns against the supplies available on record (Detail at annexure-6).

Non deduction of sales tax occurred due to non compliance of rules, which resulted into loss to Government.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 24 (2014-15)

1.2.2.21 Irregular and un-authorized expenditure of Rs 1.260 on account of contingent paid staff

The Government of Khyber Pakhtunkhwa Finance Department vide their letter No. 1/4/FD/Accounts/728, 15.05.1974 circulated the cabinet decision that all existing class-IV employee chargeable to contingency be abolished and in future no staff be appointed without the prior sanction of Finance Department.

Chief Coordination Officer, District Council, Bannu during 2014-15 incurred expenditure Rs 1.260 million on account of appointment of contingent paid staff. Prior approval of appointment was not obtained from Finance Department. As such the expenditure so incurred on salaries of contingent paid staff in presence of clear cut orders was not only a serious irregularity but willful violation and misuse of cheque drawing authority.

Unauthorized expenditure occurred due to non compliance of rules, which resulted in to loss to councils.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 34 (2014-15)

1.2.2.22 Non recovery of House Rent / Standard Rent of District Councils bungalows - Rs 1.189 million

District Council Bannu vide letter No. 216/DCB dated: 09.02.2015 shows non recovery of Rent outstanding against the various occupants.

Chief Coordination Officer, District Council, Bannu during 2014-15 failed to recover house rent / standard rent from the residents of 05 residential Bungalows in District Council Colony Bannu as per detail given below.

Sr. No.	Bungalow No	Name of Allottee	Period		Out Standing amount
			From	To	
1	3	Shah Muhammad	01.04.2014	30.06.2015	301,950
2	5	Ikram Ullah	25.01.2001	30.06.2015	728,190
3	6	Fahim Khan Afridi	14.10.2011	02.02.2012	16,740
4	6	Abdul Ghafoor	03.02.2012	30.11.2012	41,850
5	6	Liaqat Ali Bhatti	01.01.2013	20.01.2014	50,220
6	6	Aurang Zeb	20.01.2014	30.06.2015	50,220
Total					1,189,170

Non recovery of departmental dues occurred due to inadequate administrative and financial control.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 13 (2014-15)

1.2.2.23 Unauthorized appointment of Legal Advisors and payment of Rs 1.050 million

According to section 77 of Local Government Act 2012 a local council or a group of local councils may with the prior approval of Government appoint whole time or part time legal advisor to appear in a legal proceeding and to render such advice as may be required.

Chief Coordination Officer, District Council, Bannu during 2012-15 appointed 3 legal advisors without approval of Provincial Government and paid Rs 1,050,000 as per detail given below.

Sr. No.	Name of Legal Advisor	Monthly Remuneration	Total Amount
1	Muhammad Wasim	10,000	370,000
2	Zafer Nawaz Khan	15,000	540,000
3	Zia Ur Rehman	8,000	240,000
Total			1,150,000

Un-authorized payment of legal advisors occurred due to inadequate administrative and financial control.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

Audit recommends regularization from the Competent Forum.

AP 42 (2014-15)

1.2.2.24 Double drawl of salaries worth Rs 1.030 million

Para 10 of GFR Vol-I lays that, “Every Public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money.”

Chief Coordination Officer, District Council, Bannu during 2013-15 paid Rs 1,030,233 on account of Advance Salaries to 11 employees. It was astonishing to note that the official to whom advance salaries paid had regularly drawn their salaries in the subsequent months without adjustment of advance salary.

Double drawl of salaries occurred due to weak internal control, which resulted into loss to council.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 49 (2014-15)

1.2.2.25 Overpayment on account of inadmissible rates - Rs 0.960 million

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

Chief Coordination Officer, District Council, Bannu during 2014-15 overpaid Rs 960,196 to contractors against different items of works in excess of MRS 2013 rates . This resulted in to overpayment of Rs 960,196 (detail at Annexure-7) which requires recovery.

Audit observed that overpayment occurred due to inadequate administrative and financial control.

When reported in July 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 31.07.2015, which was not convened till finalization of this report.

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

AP 14 (2014-15)

MUNICIPAL COMMITTEE BANNU

1.3 Municipal Committee Bannu

1.3.1 Irregularity & Non Compliance

1.3.1.1 Loss to Municipal committee due to irregular allotment - Rs 94.00 million

North-West Frontier Province Local Government Ordinance, 2001, rule 34(2) states that If any building or anything fixed thereon be deemed by the concerned local government to be in a ruinous state or likely to fall or in any way dangerous to any inhabitant of such building or of any neighbouring building or to any occupier thereof or to passers- by, the local government may, by notice, require the owner or occupier of such building to demolish. Further The Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business, 2015 Rule 39 states that, The Tehsil Municipal Administration shall be empowered for grant of lease or contracts or auction of its property rights and local own source revenue through open auction and subject to policy guidelines issued by the Government through Local Council Board. In case of long term lease or contracts, such cases shall be placed before a committee of the Council for framing recommendations for the approval of the Government, through Local Council Board.

Chief Municipal Officer, Municipal Committee, Bannu allotted 28305 sqft area to twenty six number dislodged allottees. Audit observed that:-

1. No evidence of the demolished property of the dislodged allottees was found on the record of local office.
2. No evidence was found to ascertain, how many people dislodged, how much area occupied by each dislodged allottee, even the exact names of the removed allottees not shown to audit.
3. The market value of this site is round about from Rs 2.0 million to Rs 4.0 million per Marla, but unfortunately the most expensive area of 104 Marla costing Rs 311.90 million were handed over to various persons without depositing a single penny to the treasury of Municipal Committee.
4. If minimum value of premium were deposited like Rs 500,000 per shop then Rs.94,000,000 will be the revenue of Municipal Committee, Bannu, thus Municipal Committee lose the revenue in shape of premium.
5. Allotment order by the Provincial Government of the 28305 sqft area is required to be verified.

Loss was occurred due to non compliance of rules, which resulted into loss to Government.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

Audit recommend enquiry in to the matter and action against person (s) at fault.

AP 83 (2014-15)

1.3.1.2 Variation in the figures of Cash Book - Rs 82.798 million

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

During examination of the record of Municipal Committee, Bannu during 2014-15, it has been observed that total resources (receipts and releases) at the disposal of the Municipal Committee, Bannu was Rs. 207,801,734/- whereas as per Cash Book and Revised Budget 2014-15 total expenditure incurred was Rs. 124,647,747/- remaining Balance Rs.82,798,012./- was neither surrendered to Government nor found at any bank account.

Details are given as under:

Opening balance as per Cash Book on 01.07.2017	Rs. 880,028.00
Receipts as per Classified Abstract 2014-15	Rs. 146,921,706.00
Additional 06 Million release for salary	<u>Rs. 60,000,000.00</u>
Total Available resource during 2014-15	Rs. 207,801,734.00
Less total expenditure as per Revised Budget	Rs. <u>124,647,747.00</u>
Unspent Balance	Rs. 83,153,987.00
Less Closing balance as per Cash Book on 30.06.2015	Rs. <u>355,975.00</u>
Variation	Rs. 82,798,012.00

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 110 (2014-15)

1.3.1.3 Irregular payment -Rs 64.190 million

Clause 14 of the General Rules & directions of contract states that, any materials or articles provided by the contractor are found unsound or of inferior quality may be removed at the cost of contractor.

According to the Divisional Monitoring Officer “to ensure testing of materials before and during the implementation, otherwise the quality of work executed will remain vulnerable.”

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 paid Rs 64,185,537 on account of the construction of Municipal Shopping Plaza. In which Steel of 180.160 ton for Rs 14,815,376 was used before testing. According to Divisional Monitoring Officer the work executed for Rs 64,185,537 was substandard and material tests were required to be made before further payment / Security release. However, the local office failed to replaced the substandard material.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 69 (2014-15)

1.3.1.4 Irregular Transfer of Developmental Funds – Rs 22.201 million

Para 12 of the General Financial Rules Volume I requires that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Chief Municipal Officer, Municipal Committee, Bannu transferred Rs 22,200,689 from Developmental Funds in to non development funds of the Shopping Plaza without prior approval of the Provincial Government. Diversion of funds from developmental to Non developmental and vice versa without prior approval of competent authority is not allowed.

Irregular diversion of funds resulted into less development which transpires weak financial management.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

Audit recommends condo-nation by the competent forum and action against the person (s) at fault.

AP 70 (2014-15)

1.3.1.5 Difference between cash book and Bank Statement – Rs 10.690 million

Para 69 and 70 of Local Government Accounts Manual, the annual accounts are required to be reconciled with the State Bank of Pakistan.

During scrutiny of the accounts record of Municipal committee, Bannu during 2014-15, it was revealed that there exists difference of income of Rs 10,689,620 between the figures recorded in Cash book and Bank Statements. Detail is given below.

Sr. No.	PARTICULAR	NBP A/C NO. 2629-4	HBL A/C NO. 29579	BOK A/C NO. 620	Total
1	Income as per bank Statement during 2014-15	9,238,806	50,255,070	12,940,466	72,434,342
2	Total receipts/Income as per Cash Book				83,123,962
3	Difference				10,689,620

Audit believes that less income was credited in the Bank Account.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 92 (2014-15)

1.3.1.6 None imposition of penalty – Rs 10.187 million

General rules and directions for the contractors clause-5 states that if the contractor desires an extension of time, he shall apply in writing to the Municipal engineer within thirty days from the date of the hindrance on account of which he desires such extension. Moreover clause-2 of the General rule states that, time allowed for completion of the work be strictly observed, and shall be reckoned from the date on which the work order is given to the contractor. The contractor shall pay as compensation an amount equal to one percent up to 10 % on the estimated cost of the work, if the work is not completed within stipulated time.

Chief Municipal Officer, Municipal Committee, Bannu awarded work, “Construction of Shopping Plaza” at a cost of Rs 101,870,000 and work order was issued on 07-08-2012 with completion period of two years. However the work was still in progress up to the last date of audit i.e. 31.08.2015. Neither written request by the contractor was submitted for the time extension nor penalty of Rs 10,187,000 were imposed by local council as required under the rule.

Estimated Cost (Rs)	Penalty @ 10% (Rs)
101,870,000	10,187,000

Non imposition of penalty occurred due to non compliance of rules.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

Audit recommends probe in to the matter besides recovery of penalty and action against the person (s) at fault.

AP 75 (2014-15)

1.3.1.7 Irregular award of contract – Rs 10.00 million

No work should be commenced or liability incurred in connection with it until technical sanctions have been obtained from competent authority as per para 178 of GFR Vol-I and Para 56 of CPWD Code. Condition no.4 of the percentage rate tender and contract for work guide line states that any person who submits a tender shall fill up the usual printed form.

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 awarded contract for the work “Replacement of Rusted pipe” to contractor at cost of Rs 10,000,000 without Technical Sanction. Further Blank Tender form was submitted by contractors, which was undue favor to contractor.

Irregular award of contract occurred due to non compliance of rules.

When reported in September 2015, management replied that detail reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 62 (2014-15)

1.3.1.8 Overpayment of Rs 7.055 million due to irregular appointment

Government of Khyber Pakhtunkhwa , Local council Board issued directions vide no.AO/LCB/Directives/Budget/2013-14 dated 19th August 2013, that there will be complete ban on creation and filling of the posts.

Chief Municipal Officer Municipal Committee, Bannu appointed three number Pesh Imam getting Rs.535,836/- as pay & allowances per year, whereas no single mosque was available in the premises of Municipal committee Bannu.

In another case there are twenty one number T/wells under the jurisdiction of the Municipal committee, but sixty six number T/Well operators are getting salaries. Thus forty five number excess staff getting pay & allowances amounting to Rs.6,519,456/- per year.

Appointment of excess staff is a question mark on the management of local staff, which is not only a financial burden but also creates doubts regarding the appointment procedure.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

Enquiry at appropriate level is required to be conducted to investigate the recruitment of over & above staff and the appointment procedure.

AP 86 (2014-15)

1.3.1.9 Loss due to non-engaging of municipal Committee staff -Rs. 4.248 million

According to Sr. No x of model term and conditions circulated vide Government of KPK LG & RDD Local Council Board through letter No. AO-II/LCB/6-11/2013 dated: 20.12.2013, that at the time of execution of contract with the contractor the name and designation of the staff be clearly mentioned. The contractor is bound to engage Municipal committee staff and the contractor shall not be authorized to appoint private staff. Further the contract shall be

bound to pay all dues i.e. pay and allowances, leave salary, pension contribution @33% etc.

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 awarded contracts to various contractors. In violation of above failed to engage the Municipal Committee Staff , due to which local council was put to loss of Rs 4.248 million as per detail given below.

Sr. No.	Name of Contract	Number of Employees to be Engaged during 2014-15	Pay & allowance for 12 months	Pension Contribution
1.	Cattle Fair Urban Bannu	3	936,000	126,000
2.	Goat & Sheep Mandi	3	936,000	126,000
3.	2% Property Tax	3	936,000	126,000
4.	Water Rate	3	936,000	126,000
Total			3,744,000	504,000
Grant Total			4,248,000	

The matter is reported for necessary action apart from fixing responsibility on the person(s) at fault.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

AP 59 (2014-15)

1.3.1.10 Loss due to non-recovery of Income Tax worth Rs 4.012 million

Section 236 (A) of the Income Tax Ordinance 2001 requires the recovery of Advance Income Tax at time of sale by auction @ 10% of the bid amount.

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 awarded different contracts to various contractors valuing Rs40,118,000, but advance Income Tax @ 10% amounting to Rs 4,011,800 was not recovered as per detail given below:

Sr. No.	Name of Contract	Bid Amount 2014-15	Income Tax @ 10%
1	Cattle Fair Urban Bannu	21,000,000	2,100,000
2	Sign Board	425,000	42,500
3	Malba Fee	350,000	35,000
4	Mall Godam	335,000	33,500
5	Goat & Sheep Mandi	3,900,000	390,000
6	The Bazari	326,000	32,600
7	2% Property Tax	5,600,000	560,000
8	Slaughter House	352,000	35,200
9	Water Rate	7,830,000	783,000
		40,118,000	4,011,800

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 54 (2014-15)

1.3.1.11 Non-depositing of Income tax –Rs 3.909 million

Each Administrative Department has to see that the dues of the government are correctly and promptly Assessed, collected and paid into Government Treasury vide Para 8 and 26 of GFR Vol-I.

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 paid Rs 91,904,027 to different contractors for execution of developmental schemes. Income Tax Rs 3,908,549 was deducted from the bills of contractor's but not deposited into Government Treasury.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

Audit recommends depositing the Income tax into Government Treasury.

AP 60 & 61 (2014-15)

1.3.1.12 Loss due to Irregular award of property on lease - Rs 2.541 million

The Provincial Government regarding lease property vide letter No.AO-V/LCB/4-1/99 dated 21-07-1999 stated that, “the local councils will assess the rate of annual lease money for each unit at the prevailing market rate in the locality. 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, otherwise he will be dispossessed of the property.”

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 renewed various leased properties without considering the above referred policy as neither the rent was increased up to the market level nor at the market rates determined by the District Committee. Municipal Committee was put to loss of Rs 2,540,520 (Detail at Annexure-8).

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

Audit recommends corrective action.

AP 84 (2014-15)

1.3.1.13 Non forfeiture of call deposit - Rs 2.450 million

According to Sr. No 8 of model terms and conditions circulated vide Government of KPK LG & RDD Local Council Board through letter No. AO-II/LCB/6-11/2013, the successful bidder is required to deposit advances within seven days, if failed to deposit the contract shall stand cancelled and call deposit be forfeited.

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 awarded contracts to various contractors but the contractors failed to deposit the amount within stipulated period of time. As per condition Municipal Committee was required to cancel the contract and forfeit call deposit. However no action was taken and the local council was put to loss of Rs 2,450,000 (detail given below).

Sr. No.	Name of Contract	Bid Amount (Rs)	Stipulated Date	Amount to be deposited 30% (Rs)	Call Deposit (Rs)
1.	Cattle Fair Urban Bannu	21,000,000	11.08.2014	6,300,000	1,550,000
2.	Sign Board	425,000	20.06.2014	127,500	20,000
3.	Malba Fee	350,000	20.06.2014	105,000	17,000
4.	Mall Godam	335,000	20.06.2014	100,500	15,000
5.	Goat & Sheep Mandi	3,900,000	26.06.2014	1,170,000	170,000
6.	The Bazari	326,000	08.08.2014	97,800	13,000
7.	2% Property Tax	5,600,000	20.06.2014	1,680,000	250,000
8.	Slaughter House	352,000	26.06.2014	105,000	15,500
9.	Water Rate	7,830,000	22.08.2014	2,349,000	400,000
				12,034,800	2,450,500

Non forfeiture was occurred due to non compliance of rules.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 55 (2014-15)

1.3.1.14 Loss due to non-recovery of penalty - Rs 2.327 million

According to Sr. No iv (b) of model term and conditions circulated vide Government of Khyber Pakhtunkhwa LG & RDD Local Council Board through letter No. AO-II/LCB/6-11/2013 dated: 20.12.2013, the contractor is bound to deposit the monthly installment up to end of each month. If the contractor fails to deposit the monthly installments with in stipulated period of time, then fine of 1% per day will be charged as penalty on amount of installment.”

The Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 awarded different contracts to contractors but the contractors failed to deposit the amount of monthly installments with in stipulated period of time. As per condition of the agreement Municipal Committee was required to penalize the contractor @ 1% per day which action was not taken, and the Municipal Committee was put to loss of Rs 2,326,559/- (Detail at Annexure-10).

Loss was occurred due to non compliance of rules.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 58 (2014-15)

1.3.1.15 Loss to Municipal Committee of Rs. 1.820 million due to Irregular Appointment

Government of Khyber Pakhtunkhwa , Local council Board issued directions vide no.AO/LCB/Directives/Budget/2013-14 dated 19th August 2013, that there will be complete ban on creation and filling of the posts.

Chief Municipal Officer, Municipal Committee ,Bannu Appointed staff in various categories, not keeping in view the prevailing financial constraints of the Municipal Committee. It is a general practice in Municipal Committee ,Bannu, that a Resolution passed by the Local members of the committee, in favor of, Promotion, Appointment, Up gradation of employees and even allotment of expensive property, and then the approval by the same committee forwarded to the Provincial Government. The merit and rules regulations not followed in this practice.

Eight number appointments made in various sections, but in support of this no evidence of selection procedure of new appointments / up gradation and promotion were provided and as a result thereof the -Municipal committee was put to a loss of Rs. 1.820 million.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

The matter is reported for corrective action .

AP 87 (2014-15)

1.3.1.16 Non transparency in maintaining of Cash Book Rs- 1.145 million

Serial no.77 of treasury rules states that at the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

Municipal Committee Bannu during 2014-15 has recorded department receipts/income Rs. 81,979,377/- in cash book . While verifying the receipts figures by the Audit Party, it has been observed that total Receipts / income is Rs- 83,123,962 as per Cash Book. Less record of income by Rs-1,144,585 (Rs- 83,123,962Rs- 81,979,377) needs justification.

**STATEMENT SHOWING VARIANCE IN RECEIPTS CALCULATED BY THE
AUDIT FROM THE CASH BOOK OF MUNICIPAL COMMITTEE BANNU
FOR THE YEAR 2014-15**

Detail is given as under:

S.No	Months	Department figures	Audit Figures	Variance
1	Jul-14	3167295	3167295	0
2	Aug-14	6690189	6690189	0
3	Sep-14	10009079	10716146	-707067
4	Oct-14	5660625	5710392	-49767
5	Nov-14	8898542	8898542	0
6	Dec-14	5763365	5763365	0
7	Jan-15	6950242	7225601	-275359
8	Feb-15	5289688	5289688	0
9	Mar-15	5914894	5914894	0
10	Apr-15	5919510	5934352	-14842
11	May-15	9431512	9529062	-97550
12	Jun-15	8284436	8284436	0
		81979377	83123962	-1144585

Understated income/receipts

The matter is reported for corrective action apart from fact finding enquiry to be made and the responsibility be fixed on person (s) at fault.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

AP 93 (2014-15)

1.3.1.17 Doubtful Expenditure – Rs 1.011 million

Para 10 of GFR Vol I provides that "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money".

Chief Municipal Officer, Municipal Committee, Bannu incurred expenditure of Rs 1,011,000 on account of hiring of private tractors during 2014-15, inspite of the fact that Municipal Committee Bannu possessed nine (9) tractors and spent Rs 1,750,000 on the repair and POL charges on the same.

Doubtful expenditure occurred due to non compliance of rules.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

Audit recommends probe in to the matter besides recovery and action against the person (s) at fault.

AP 96 (2014-15)

1.3.1.18 Loss due to irregular award of contract - Rs 1.00 million

According to Serial No. 29(5) of Government of Khyber Pakhtunkhwa Procurement of Goods Works & Services Rules 2003 if the tenderer whose tender/auction has been accepted fails to sign the contract agreement or provide any required security for the performance of contract, the procurement entity shall order the forfeiture of earnest money and shall give order of acceptance to second lowest in purchases and highest in case of auction, or in the case of second bidder to the third lowest / highest.

Chief Municipal Officer, Municipal Committee, Bannu during 2014-15 awarded contract of Building Plan to the highest bidder for Rs 2,000,000 which was refused by the contractor. Instead of offering the contract to the second highest bidder for Rs 1,920,000, the Municipal Committee Bannu started collection departmentally and recovered only Rs 1,112,000, which resulted in to loss of Rs 1,000,000 (detail below).

Name of Contract	1 st Highest Bid (Rs)	2 nd Highest Bid (Rs)	Departmental recovery (Rs)	Loss (Rs)
Building Plan	2,000,000	1,920,000+ I.Tax 192,000	1,111,958	1,000,042

Loss was occurred due to non compliance of rules.

When reported in September 2015, management replied that detailed reply would be submitted after consultation of record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 22.09.2015, which was not convened till finalization of this report.

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

AP 57 (2014-15)

ANNEXURES**Annex - 1****DETAIL OF MFDAC PARAS****(Amount in million)**

S. No	AP No	Department	Caption	Amount	Comments
1.	2	District Council Bannu	Non forfeiture of call deposit	0.788	Less than one million
2.	3		Loss due to non recovery	0.737	Less than one million
3.	7		Loss to District Council	0.463	Less than one million
4.	8		Loss to District Council	0.437	Less than one million
5.	10		Loss to District Council	0.430	Less than one million
6.	26		Overpayment	0.133	Less than one million
7.	31		Unauthorized execution	0.400	Less than one million
8.	33		Loss to Federal Government	0.233	Less than one million
9.	35		Waste full expenditure	1.027	Excluded by HQ office
10.	37		Overpayment	0.115	Less than one million
11.	38		Suspected Misappropriation	0.519	Less than one million
12.	41		Irregular Payment	10.300	Procedure Violation
13.	47		Non credit of audit fee	11.122	Procedure Violation
14.	48		Unauthorized Payment	0.829	Less than one million
15.	50		Irregular expenditure	4.191	Procedure Violation
16.	51		Irregular expenditure	15.963	Procedure Violation
17.	53		Non deposit of income tax	0.612	Less than one million

18.	56	Municipal Committee Bannu	Non recovery of dues	0.210	Less than one million
19.	63		Non recovery of Rent	0.182	Less than one million
20.	65		Irregular Payment	0.767	Less than one million
21.	66		Out of order heavy machinery	0.336	Less than one million
22.	67		non-deduction of cost of old material	0.500	Less than one million
23.	68		Usage of Excess steel	0.757	Less than one million
24.	71		Unauthorized refund	2.038	Procedure Violation
25.	72		Quantity used in excess of BOQ	0.229	Less than one million
26.	74		Irregular payment	12.489	Procedure Violation
27.	78		Non utilization	140.128	Procedure Violation
28.	79		Where about of funds	90.00	Procedure Violation
29.	80		Irregular appointment	0.516	Less than one million
30.	88		Irregular payment	0.398	Less than one million
31.	89		Understated revised	2.808	Reconciliation not made
32.	90		Difference between Bank and Cash book Figures	0.604	Less than one million
33.	91		Difference in the figures of Cash book	0.713	Less than one million
34.	94		Unauthorized auction	0.700	Less than one million
35.	95		Unauthorized expenditure	1.824	Procedure Violation
36.	97		Non availability of items	0.578	Less than one million
37.	98		Unauthorized advance payment	0.600	Less than one

					million
38.	99		Unauthorized expenditure	0.104	Less than one million
39.	100		Unauthorized expenditure	6.974	Procedure Violation
40.	101		Non deduction of sales tax	0.782	Less than one million
41.	102		Unauthorized expenditure	1.235	Procedure Violation
42.	103		Irregular Expenditure	0.097	Less than one million
43.	104		Non deposit of income tax	0.941	Less than one million
44.	105		Unauthorized expenditure	0.548	Less than one million
45.	106		Irregular Payment	0.882	Less than one million
46.	107		Non conducting of stock take	0.000	Amount not mentioned
47.	108		Irregular payment	0.100	Less than one million

Annexure-3

Detail of overpayment

Name of Scheme	Name of items	Paid Quantity	BOQ Quantity	Difference	Rate	Total
Installation of P/Pumps at UC Baka Khel	Mobilization of plant	12.00	10.00	2.00	3,000.00	6,000
	8" dia Bore 0-100	365.75	304.80	60.95	2,130.00	129,824
	8" dia Bore 100-200	342.89	304.80	38.09	2,768.99	105,471
	PvC pipe 6" dia	790.01	752.80	37.21	2,287.59	85,121
	Submersible pumps	12.00	10.00	2.00	15,000.00	30,000
	Shourounding	12.00	10.00	2.00	4,000.00	8,000
	HDPE Pipe	790.01	746.70	43.31	122.00	5,284
Cable wire single phase	790.01	745.50	44.51	52.00	2,315	
Installation of P/Pumps at UC Takhti Khel	Mobilization of plant	10.00	8.00	2.00	10,000.00	20,000
	10" dia Bore 0-100	304.80	243.84	60.96	2,979.46	181,628
	10" dia Bore 100-200	304.80	243.84	60.96	3,089.89	188,360
	PvC pipe 6" dia	678.15	648.56	29.59	2,287.59	67,690
	Submersible pumps	10.00	8.00	2.00	15,000.00	30,000
	Shourounding	10.00	8.00	2.00	5,000.00	10,000

	HDPE Pipe	603.28	594.96	8.32	122.00	1,015
	Cable wire single phase	603.28	596.24	7.04	53.00	373
Installation of P/Pumps at UC Jani Khel	Mobilization of plant	9.00	8.00	1.00	10,000.00	10,000
	10" dia Bore 0-100	274.81	243.84	30.97	2,979.46	92,274
	10" dia Bore 100-200	274.81	243.84	30.97	3,089.89	95,694
	PvC pipe 6" dia	672.06	648.56	23.50	2,287.59	53,758
	Submersible pumps	9.00	8.00	1.00	15,000.00	15,000
	Shourounding	9.00	8.00	1.00	5,000.00	5,000
	HDPE Pipe	630.91	594.96	35.95	122.00	4,386
	Cable wire single phase	630.91	596.24	34.67	53.00	1,838
Installation of P/Pumps at UC Jani Khel	Mobilization of plant	11.00	10.00	1.00	3,000.00	3,000
	8" dia Bore 0-100	335.26	304.80	30.46	2,130.00	64,880
	8" dia Bore 100-200	335.26	304.80	30.46	2,768.99	84,343
	PvC pipe 6" dia	803.11	752.80	50.31	2,287.59	115,089
	Submersible pumps	11.00	10.00	1.00	15,000.00	15,000
	Shourounding	11.00	10.00	1.00	4,000.00	4,000
Installation of P/Pumps at UC Khandar	Mobilization of plant	19.00	16.00	3.00	2,000.00	6,000

Khan Khel	6" dia Bore 0-100	579.09	487.68	91.41	1,483.85	135,639
	6" dia Bore 100-200	560.80	487.68	73.12	2,793.62	204,269
	PvC pipe 4" dia	1,225.54	1,209.44	16.10	579.51	9,330
	Submersible pumps	19.00	16.00	3.00	15,000.00	45,000
	Shourounding	19.00	16.00	3.00	3,000.00	9,000
	HDPE Pipe	1,312.40	1,121.60	190.80	121.88	23,255
	Cable wire single phase	1,312.40	1,124.00	188.40	52.00	9,797
Installation of P/Pumps at UC Khandar Khan Khel	Mobilization of plant	13.00	8.00	5.00	2,000.00	10,000
	6" dia Bore 0-100	396.22	243.84	152.38	1,483.85	226,109
	6" dia Bore 100-200	295.64	117.04	178.60	2,793.62	498,941
	PvC pipe 4" dia	691.86	604.72	87.14	579.51	50,499
	Submersible pumps	13.00	8.00	5.00	15,000.00	75,000
	Shourounding	13.00	8.00	5.00	3,000.00	15,000
	HDPE Pipe	691.86	560.80	131.06	121.88	15,974
Installation of P/Pumps at UC Pirba Khel	Cable wire single phase	691.86	562.00	129.86	52.00	6,753
	Mobilization of plant	25.00	24.00	1.00	2,000.00	2,000
	6" dia Bore 0-100	761.96	731.52	30.44	1,483.85	45,168

	6" dia Bore 100-200	556.23	534.00	22.23	2,793.62	62,102
	PvC pipe 4" dia	1,318.20	1,265.52	52.68	579.51	30,529
	Submersible pumps	25.00	24.00	1.00	15,000.00	15,000
	Shourounding	25.00	24.00	1.00	3,000.00	3,000
	HDPE Pipe	1,318.20	1,170.48	147.72	121.88	18,004
	Cable wire single phase	1,318.20	1,190.40	127.80	52.00	6,646
Installation of P/Pumps at UC Pirba Khel	Mobilization of plant	25.00	15.00	10.00	2,000.00	20,000
	6" dia Bore 0-100	761.96	457.20	304.76	1,483.85	452,218
	6" dia Bore 100-200	556.23	192.00	364.23	2,793.62	1,017,520
	PvC pipe 4" dia	1,318.20	43.28	1,274.92	579.51	738,829
	Submersible pumps	25.00	15.00	10.00	15,000.00	150,000
	Shourounding	25.00	15.00	10.00	3,000.00	30,000
	HDPE Pipe	1,318.20	594.30	723.90	121.88	88,229
	Cable wire single phase	1,318.20	643.80	674.40	52.00	35,069
Installation of P/Pumps at Surrani, Amandi Schemes No 11	Mobilization of plant	20.00	18.00	2.00	3,000.00	6,000
	T/Well Boring 0-100 ft	609.57	548.64	60.93	2,130.00	129,781
	T/Well Boring 100-200 ft	573.00	548.64	24.36	2,768.95	67,452

	Wooden Bail Plug	20.00	18.00	2.00	300.00	600
	PVC Blind Pipe	1,220.66	1,212.48	8.18	2,287.59	18,712
	Shuronding	20.00	18.00	2.00	4,000.00	8,000
	Submersible pumps	20.00	18.00	2.00	15,000.00	30,000
	HDPE Pipe	1,162.76	1,091.70	71.06	121.82	8,657
	Cable single phase	1,162.76	1,093.86	68.90	52.00	3,583
Installation of P/Pumps at Essaki, Surrani and City Schemes No 12	Mobilization of plant	57.00	50.00	7.00	2,000.00	14,000
	T/Well Boring 0-100 ft	1,720.51	1,524.00	196.51	1,483.85	291,591
	Wooden Bail Plug	57.00	50.00	7.00	300.00	2,100
	PVC Blind Pipe	2,001.52	1,981.00	20.52	579.51	11,892
	Shuronding	57.00	50.00	7.00	2,000.00	14,000
	Submersible pumps	57.00	50.00	7.00	15,000.00	105,000
	HDPE Pipe	2,016.46	1,661.00	355.46	122.00	43,366
	Cable single phase	2,016.46	1,939.00	77.46	52.00	4,028
Installation of P/Pumps at Hinjal, Sokari and Surrani Schemes No 13	Mobilization of plant	45.00	39.00	6.00	2,000.00	12,000
	T/Well Boring 0-100 ft	1,371.52	1,188.72	182.80	1,483.85	271,243
	Wooden Bail Plug	45.00	39.00	6.00	200.00	1,200

PVC Blind Pipe	1,679.98	1,640.34	39.64	579.51	22,972
Shuronding	45.00	39.00	6.00	3,000.00	18,000
Submersible pumps	45.00	39.00	6.00	15,000.00	90,000
				Total	6,664,400

Annexure-4

Detail of Income Tax

Sr. No.	Name of Scheme	Name of Contractor	Estimated Cost (in million)	Expenditure (In million)	Income Tax @ 7.5% (in million)
1.	Installation of P/Pumps in PK-70	Taj Ali Khan	6.400	6.400	0.480
2.	Installation of P/Pumps in PK-70	Taj Ali Khan	6.000	6.000	0.450
3.	Installation of P/Pumps in PK-70	Taj Ali Khan	6.850	6.850	0.514
4.	Installation of P/Pumps in PK-71	Azim Khel Construction	4.000	4.000	0.300
5.	Installation of P/Pumps in PK-71	Azim Khel Construction	2.000	2.000	0.150
6.	Installation of P/Pumps in PK-71	Azim Khel Construction	4.000	4.000	0.300
7.	Installation of P/Pumps in PK-71	Azim Khel Construction	2.000	2.000	0.150
8.	Installation of P/Pumps in PK-71	Azim Khel Construction	3.000	3.000	0.225
9.	Installation of P/Pumps in PK-71	Azim Khel Construction	2.000	2.000	0.150
10.	Installation of P/Pumps in PK-71	Azim Khel Construction	3.000	2.991	0.224
11.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
12.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
13.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
14.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
15.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
16.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
17.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
18.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	4.000	0.300
19.	Installation of P/Pumps in PK-72	Abdul Malik Construction	4.000	3.995	0.300
20.	Construction of culverts PK-72	Abdul Malik Construction	4.000	3.000	0.225
Total			79.25	78.236	5.868

Annexure-5

DETAIL OF OUTSTANDING DUES OUTSTANDING AGAINST SHOPS

Sr. No.	Name of Allotee	Shop No:	Period	Amount outstanding
1.	Ahmad Ali	1	Up to 30.06.2015	64,304
2.	Mir Ahmad	2	Up to 30.06.2015	64,304
3.	Sajda Begum	3	Up to 30.06.2015	64,304
4.	M. Ali Shah	4	Up to 30.06.2015	64,304
5.	Sajda	5	Up to 30.06.2015	64,304
6.	Dost Muhammad	6	Up to 30.06.2015	64,304
7.	Dost Muhammad	7	Up to 30.06.2015	64,304
8.	M. Javid	8	Up to 30.06.2015	64,304
9.	Sardar Ahmad Shah	9	Up to 30.06.2015	64,304
10.	Gul Sherif	10	Up to 30.06.2015	64,304
11.	Sher Dil	11	Up to 30.06.2015	64,304
12.	Nazif Ullah	12	Up to 30.06.2015	64,304
13.	Jahanzab	27	Up to 30.06.2015	64,304
14.	Gulap Khan	28	Up to 30.06.2015	64,304
15.	Munawar Khan	29	Up to 30.06.2015	64,304
16.	Khursheed Khan	30	Up to 30.06.2015	64,304
17.	Saeed Ullah	31	Up to 30.06.2015	64,304
18.	Abdul Nasir Ja,a;	32	Up to 30.06.2015	64,304
19.	Haji Raham Dil	14	Up to 30.06.2015	64,304
20.	Jahnazab	15	Up to 30.06.2015	64,304
21.	Abdul Jalil	16	Up to 30.06.2015	64,304
22.	Akhter Ali	17	Up to 30.06.2015	64,304
23.	Rafi Ullah	18	Up to 30.06.2015	64,304
24.	M. Asgher	19	Up to 30.06.2015	64,304
25.	Noor Dar Ali	20	Up to 30.06.2015	64,304
26.	Nazir Ahmad	21	Up to 30.06.2015	64,304
27.	Ghulam Manzoor Shah	22	Up to 30.06.2015	64,304
28.	Sher Afzal	23	Up to 30.06.2015	45,132
29.	Ashrif Ali Shah	24	Up to 30.06.2015	64,304
30.	Ijaz Khan	25	Up to 30.06.2015	64,304
31.	Faiz Rehman & Satar	26	Up to 30.06.2015	64,304
32.	Abdul Manaf	33	Up to 30.06.2015	64,304
33.	Khan Ayaz	34	Up to 30.06.2015	64,304
34.	Abdul Manaf	35	Up to 30.06.2015	64,304
35.	Farakhzad Shah	36	Up to 30.06.2015	64,304
36.	Shah Wazir	37	Up to 30.06.2015	64,304
37.	Maqbool Rehman	38	Up to 30.06.2015	64,304
38.	Baliqaiz Khan	39	Up to 30.06.2015	64,304
39.	Aman Ullah & Bala Khan	16/A	Up to 30.06.2015	20,296
40.	Noor Muhammad	19/A	Up to 30.06.2015	3,072
41.	Muhib Ullah	22/A	Up to 30.06.2015	23,501

42.	Abdul Jalil	23/A	Up to 30.06.2015	8,934
43.	Farhad Ullah	24/A	Up to 30.06.2015	1,902
44.	Iqbal Khan	55/A	Up to 30.06.2015	5,533
45.	Athlaz Khan	9/B	Up to 30.06.2015	12,856
46.	Sher Muhammad	10/B	Up to 30.06.2015	20,508
47.	Abdul Qayum	13/B	Up to 30.06.2015	6,816
48.	Hashim	15/B	Up to 30.06.2015	20,508
49.	M. Azim	16/B	Up to 30.06.2015	7,262
50.	Amir Nawaz	17/B	Up to 30.06.2015	14,596
51.	Muhammad Rasool	19/B	Up to 30.06.2015	9,794
52.	Sher muhammad Khan	20/B	Up to 30.06.2015	12,856
53.	Rafi Muhammad	25/B	Up to 30.06.2015	25,830
54.	Dilrobaz	34/B	Up to 30.06.2015	7,262
55.	Akhter Nawaz	34/B-A	Up to 30.06.2015	5,533
56.	Liaqat Ali Khan	37/B	Up to 30.06.2015	30,491
57.	Sher Wali Khan	38/B	Up to 30.06.2015	11,690
58.	Awal Khan	40/B	Up to 30.06.2015	7,262
59.	Muhammad Ismail	41/B	Up to 30.06.2015	5,533
60.	Muhammad Farid	43/B	Up to 30.06.2015	7,262
61.	Syed Faiz Rehman Shan	47/B	Up to 30.06.2015	12,264
62.	Habib Rehman	50/B	Up to 30.06.2015	11,690
63.	Aziz rehman Shah	62/B	Up to 30.06.2015	7,992
64.	Muhammad Asif	66/B	Up to 30.06.2015	13,523
65.	Muhammad Shabir	68/B	Up to 30.06.2015	10,608
66.	Noor Ali Shah	77/B	Up to 30.06.2015	10,408
67.	Arif Ullah	78/B	Up to 30.06.2015	10,408
68.	Shifa Ali	78/B	Up to 30.06.2015	8,835
69.	Gul zang	79/B	Up to 30.06.2015	7,362
70.	Abdur Rahim	82/B	Up to 30.06.2015	22,424
71.	Aziaz Ullah Khan	60/1	Up to 30.06.2015	33,965
72.	Waheed Ullah	66/7	Up to 30.06.2015	45,960
73.	Sirfaraz Khan	67/8	Up to 30.06.2015	45,961
74.	Syed Rasool	68/9	Up to 30.06.2015	28,224
75.	Rafi Muhammad	1/A	Up to 30.06.2015	10,146
76.	Akram Ullah	2/A	Up to 30.06.2015	25,994
77.	Qayum Khan	2/A-B	Up to 30.06.2015	17,714
78.	Zarwali Khan	63/C	Up to 30.06.2015	7,510
79.	Muhammad Saleem	65/C	Up to 30.06.2015	7,510
80.	Silan Shan	65/CA	Up to 30.06.2015	5,884
81.	Muhammad Sher Khan	13	Up to 30.06.2015	11,038
82.	Falak Niaz	14	Up to 30.06.2015	13,326
83.	Rais Khan	17	Up to 30.06.2015	9,235
84.	Muhammad Iqbal	22	Up to 30.06.2015	28,627
85.	Naimat Ullah	23	Up to 30.06.2015	25,451
86.	Muhammad Saleem	26	Up to 30.06.2015	11,038
87.	Hakim Khan	29	Up to 30.06.2015	13,432
88.	Yaqoob Khan	33	Up to 30.06.2015	13,432

89.	Mir Faraz	35	Up to 30.06.2015	11,038
90.	Saeed Ullah Khan	36	Up to 30.06.2015	8,410
91.	Sami Ullah& Azim Khan	38	Up to 30.06.2015	11,038
92.	Sarwar Khan	39	Up to 30.06.2015	33,254
93.	Sarwar Khan	47	Up to 30.06.2015	11,038
94.	Muhammad Ismail	48	Up to 30.06.2015	8,410
95.	Saif Rehman	51	Up to 30.06.2015	7,663
96.	Taj Ali Khan	52	Up to 30.06.2015	11,038
97.	Muhammad Iqbal	53	Up to 30.06.2015	41,305
98.	Naimat Ullah	53/B	Up to 30.06.2015	35,489
99.	Naimat Ullah	54	Up to 30.06.2015	13,432
100.	Imt,iaz Khan	58	Up to 30.06.2015	4,716
101.	Muhammad Jameel	57	Up to 30.06.2015	14,568
102.	Naimat Ullah	60	Up to 30.06.2015	19,782
103.	Mir Azim Khan	62	Up to 30.06.2015	14,568
104.	Yousaf Khan	65	Up to 30.06.2015	18,696
105.	Arif Ullah	66	Up to 30.06.2015	18,696
106.	Muhammad Azim Khan	68	Up to 30.06.2015	19,992
107.	Shaibzada Javed Ullah	69	Up to 30.06.2015	18,951
108.	Shaibzada Javed Ullah	69/A	Up to 30.06.2015	7,812
109.	Naimat Ullah	72	Up to 30.06.2015	18,560
110.	Sher Bahadar Khan	75	Up to 30.06.2015	11,040
111.	Ahmad Ghulam	76	Up to 30.06.2015	39,621
112.	Aman Ullah	77	Up to 30.06.2015	30,146
113.	Qadar Niaz Khan	81	Up to 30.06.2015	27,888
114.	Fazal Ghani Khan	83	Up to 30.06.2015	12,146
115.	Jan Muhammad	84	Up to 30.06.2015	21,949
116.	Fazal Ghani	90	Up to 30.06.2015	8,546
117.	Younas Khan	C/1	Up to 30.06.2015	7,512
118.	Khob Nawaz	C/2	Up to 30.06.2015	13,600
119.	Hawaidd Shops	01	Up to 30.06.2015	20,100
120.	Hawaidd Shops	14	Up to 30.06.2015	29,234
121.	Hawaidd Shops	15	Up to 30.06.2015	29,234
122.	Hawaidd Shops	16	Up to 30.06.2015	19,464
Total				3,782,574

Detail of Sales Tax

Sr. No.	Name of Scheme	Expenditure (In million)	Taxable Amount (In million)	Sales tax @ 17% (in million)
1.	Installation of P/Pumps in PK-70	6.400	0.502	0.085
2.	Installation of P/Pumps in PK-70	6.000	1.206	0.205
3.	Installation of P/Pumps in PK-70	6.850	1.093	0.186
4.	Installation of P/Pumps in PK-71	4.000	0.513	0.087
5.	Installation of P/Pumps in PK-71	2.000	0.315	0.054
6.	Installation of P/Pumps in PK-71	4.000	0.581	0.099
7.	Installation of P/Pumps in PK-71	2.000	0.267	0.045
8.	Installation of P/Pumps in PK-71	3.000	0.270	0.046
9.	Installation of P/Pumps in PK-71	2.000	0.137	0.023
10.	Installation of P/Pumps in PK-71	2.991	0.508	0.086
11.	Installation of P/Pumps in PK-72	4.000	0.318	0.054
12.	Installation of P/Pumps in PK-72	4.000	0.318	0.054
13.	Installation of P/Pumps in PK-72	4.000	0.256	0.044
14.	Installation of P/Pumps in PK-72	4.000	0.320	0.054
15.	Installation of P/Pumps in PK-72	4.000	0.245	0.042
16.	Installation of P/Pumps in PK-72	4.000	0.293	0.050
17.	Installation of P/Pumps in PK-72	4.000	0.320	0.054
18.	Installation of P/Pumps in PK-72	4.000	0.293	0.050
19.	Installation of P/Pumps in PK-72	3.995	0.293	0.050
75.236		8.048	1.368	

Overpayment Due to excessive rates

Name of Scheme	Name of items	Rate Paid	MRS 2013 Rate	Difference	Quantity	Total
Installation of P/Pumps at UC Khandar Khan Khel Phase-I (Rs 4.00 million)	T/Well Boring 0-100 ft	1,483.85	1,440.63	43.22	579.09	25,028
	T/Well Boring 100-200 ft	2,793.62	2,712.25	81.37	560.80	45,632
	T/Well Boring 200-300 ft	2,967.98	2,881.93	86.05	85.64	7,369
	PVC Blind Pipe	579.51	562.63	16.88	1,225.54	20,687
Installation of P/Pumps at UC Khandar Khan Khel Phase-II (Rs 2.00 million)	T/Well Boring 0-100 ft	1,483.85	1,440.63	43.22	396.22	17,125
	T/Well Boring 100-200 ft	2,793.62	2,712.25	81.37	295.64	24,056
	PVC Blind Pipe	579.51	562.63	16.88	691.86	11,679
Installation of P/Pumps at UC ziraki Pirba Khel Phase-I (Rs 4.00 million)	T/Well Boring 0-100 ft	1,483.85	1,440.63	43.22	761.96	32,932
	T/Well Boring 100-200 ft	2,793.62	2,712.25	81.37	556.23	45,260
	PVC Blind Pipe	579.51	562.63	16.88	1,318.20	22,251
Installation of P/Pumps at UC Ziraki Pirba Khel Phase-II (Rs 2.00 million)	T/Well Boring 0-100 ft	1,483.85	1,440.63	43.22	457.18	19,759
	T/Well Boring 100-200 ft	2,793.62	2,712.25	81.37	192.01	15,624
	PVC Blind Pipe	579.51	562.63	16.88	649.19	10,958

Installation of P/Pumps at UC Aral-I (Rs 3.00 million)	T/Well Boring 0-100 ft	2,130.00	2,067.96	62.04	335.26	20,800
	T/Well Boring 100-200 ft	2,768.99	2,688.34	80.65	266.69	21,509
	PVC Blind Pipe	2,287.59	2,220.96	66.63	605.95	40,374
Installation of P/Pumps at UC Domel (Rs 2.00 million)	T/Well Boring 0-100 ft	2,979.46	2,892.68	86.78	60.96	5,290
	T/Well Boring 100-200 ft	3,059.89	2,999.89	60.00	60.96	3,658
	T/Well Boring 200-300 ft	4,290.42	4,165.46	124.96	40.23	5,027
	PVC Blind Pipe	2,287.59	2,220.96	66.63	162.15	10,804
	T/Well Boring 0-100 ft	2,130.00	2,067.96	62.04	91.44	5,673
	T/Well Boring 100-200 ft	2,768.99	2,688.34	80.65	85.34	6,883
	T/Well Boring 200-300 ft	3,014.71	2,926.90	87.81	12.80	1,124
	PVC Blind Pipe	2,287.59	2,220.96	66.63	189.58	12,632
Installation of P/Pumps at UC Sperka Waziran (Rs 3.00 million)	T/Well Boring 0-100 ft	1,483.85	1,440.63	43.22	761.96	32,932
	T/Well Boring 100-200 ft	2,793.62	2,712.25	81.37	231.64	18,849
	PVC Blind Pipe	579.51	562.63	16.88	993.60	16,772
Installation of P/Pumps at surrani, Amandi PK70 (Rs 6.400 million)	8" dia bore 0-100 ft below ground	2067.96	2,130	62.04	609.57	37,818
	8" dia bore 100-200 ft below ground	2,688.34	2,768.95	80.61	573	46,190

	8" dia bore 200-300 ft below ground	2,926.90	3,014.71	87.81	38.1	3,346
	6" dia PVC Pipe	2,220.96	2,287.59	66.63	1,220.66	81,333
Installation of P/Pumps at Hinjal, Surrani and Sokari PK70 (Rs 6.850 million)	8" dia bore 0-100 ft below ground	2,067.96	2,130	62.04	182.87	11,345
	8" dia bore 100-200 ft below ground	2,688.34	2,768.95	80.61	159.09	12,824
	6" dia PVC Pipe	2,220.96	2,287.59	66.63	341.96	22,785
	6" dia bore 0-100 ft below ground	1440.63	1483.85	43.22	1,371.52	59,277
	6" dia bore 100-200 ft below ground	2712.25	2793.62	81.37	308.44	25,098
	4" dia PVC Pipe	562.63	579.51	16.88	1679.9	28,357
	Installation of P/Pumps at Surrani, Essaki and City Area PK70 (Rs 6.000 million)	6" dia bore 0-100 ft below ground	1,440.63	1,483.85	43.22	1,720.51
6" dia bore 100-200 ft below ground		2,712.25	2,793.62	81.37	282.54	22,990
4" dia PVC Pipe		562.63	579.51	16.88	2,001.52	33,786
Total						960,196

Annexure-8

Detail of Rent of Shops

Name of allottee	Area	Required rent per month	Current rent per month	Difference	Months	Amount
Ayub Ahmad Jan	6m 62s	15,000	7,555	7,445	12	89,340
Faqir Abul Fazal	1k 15m	25,000	10,785	14,215	12	170,580
Mst: Sar Pari jana	5k 9m	40,000	904	39,096	12	469,152
Feroz Shah	16m 37s	20,000	6,214	13,786	12	165,432
Malik Riaz	99m	100,000	21,000	79,000	12	948,000
Aman Ullah Khan	14m4s	20,000	8,853	11,147	12	133,764
Press club	10.28m	15,000	260	14,740	12	176,880
Brig.Nawab Khan	1k 4m	25,000	17,892	7,108	12	85,296
Ghulam Mohiuddin	3.91 m	10,000	2,734	7,266	12	87,192
Zinat Ullah	3.91 m	10,000	2,734	7,266	12	87,192
Khushnood ali Baz	13.16 m	20,000	9,359	10,641	12	127,692
Total						2,540,520

Annexure-9

Detail of Repair of tractors

S. No.	Date	Particulars	Amount
1	29.5.14	Purchase of puncture accessories	9,060
2	4.6.14	Repair of Tractor water tanker No 52	9,350
3	22.5.14	Purchase of tyres tractor water tanker 8226	48,400
4	3.6.14	Repair of Tractor No 95	7,600
5	13.10.14	Purchase of Tyre for Tractor No 999	17,737
6	26.2.14	Replacement of parts Repair of Tractor No 1022	121,200
7	26.2.14	Replacement of Tyres of Tractor No 78	135,000
8	27.7.14	Repair of Tractor No 999	10,900
9	24.7.14	Repair of Tractor No 8226	9,500
10	8.9.14	Repair of Tractor NO 8226	19,300
11	5.1.2015	Purchase of 2 no tyres of Tractor Trully no 8226	36,000
12	10.7.14	Repair of Tractor no 31	19,730
13	27.6.14	Purchase of Tractor truly tyres no 95	48,400
14	25.8.14	Purchase of Tractor front tyres no 8226	8,400
15	3.7.14	Purchase of Tractor back tyres no 78	48,400
16	6.2.15	Purchase Tractor tyres No 95	48,200
17	4.6.15	Repair of Tractor No 78	26,350
18	13.2.15	Purchase of battery tractor No31	13,500
19	4.5.15	Purchase of Tyre truly tractor No 31	33,000
20	10.4.15	Purchase of Tyre Tractor No 999	18,500
21	9.4.15	Purchase of Tyre Tractor No 8226	15,200
22	8.4.15	Tractor repair	59,501
23	4.3.15	Purchase tractor batteries etc No 16	17,200
24	9.1.15	Clach plate Tractor No8226	14,600
25	NIL	Clach plate Tractor No 31	13,400
26	21.12.14	Clach plate Tractor No 52	15,200
27	21.12.14	Repair of Loader	14,300
28	26.11.14	Purchase of battry for Tractor No375	9,250
29	8.1.15	Repair of Tractor No 31	21,875
30	17.4.15	Purchase of tractor tyre 16 front	18,500
31		POL of Tractors	865,447
Total			1,753,000

Detail of Penalty**Annexure-10**

Sr. No.	Name of contract	Due Date	Rate of Installment	Amount Deposit	Date of depositing amount	Penalty
1.	Sign Board	31.07.2014	38,636	-	-	3,864
2.		31.08.2014	38,636	-	-	3,864
3.		31.10.2014	38,636	-	-	3,864
4.		30.11.2014	38,636	-	-	3,864
5.		30.12.2014	38,636	-	-	3,864
6.		30.01.2015	38,636	-	-	3,864
7.		28.02.2015	38,636	-	-	3,864
8.		31.03.2015	38,636	-	-	3,864
9.		30.04.2015	38,636	-	-	3,864
10.		30.05.2015	38,636	-	-	3,864
Total						38,640
1.	Goat & Sheep Market	31.12.2014	354,545	-	-	35,455
2.		31.01.2015	354,545	-	-	35,455
3.		30.03.2015	354,545	-	-	31,909
Total						102,819
1.	2% Property Tax	31.08.2014	560,000	-	-	50,400
2.		31.09.2014	560,000	-	-	56,000
3.		31.10.2014	560,000	-	-	22,400
4.		30.11.2014	560,000	-	-	56,000
5.		31.12.2014	560,000	-	-	50,400
6.		30.01.2015	560,000	-	-	50,400
Total						285,600
1.	Cattle Fair Urban	31.08.2014	1,925,000	-	-	192,500
2.		31.12.2014	1,925,000	-	-	154,000
3.		28.02.2015	1,925,000	-	-	192,500
4.		31.03.2015	1,925,000	-	-	192,500
5.		31.04.2015	1,925,000	-	-	192,500
6.		31.05.2015	1,925,000	-	-	192,500
Total						1,116,500
	Water Rate	31.09.2014	870,000	-	-	87,000
		30.10.2014	870,000	-	-	87,000
		30.11.2014	870,000	-	-	87,000
		31.12.2014	870,000	-	-	87,000

		31.01.2015	870,000	-	-	87,000
		28.02.2015	870,000	-	-	87,000
		30.03.2015	870,000	-	-	87,000
		30.04.2015	870,000	-	-	87,000
		30.05.2015	870,000	-	-	87,000
Total						783,000