



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

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS.....	i
Preface.....	ii
EXECUTIVE SUMMARY.....	iii
SUMMARY TABLE AND CHARTS.....	vii
I: <i>Audit Work Statistics</i>	vii
II: <i>Audit observations classified by categories</i>	vii
III: <i>Outcome statistics</i>	viii
IV: <i>Table of Irregularities pointed out</i>	ix
V: <i>Cost-Benefit</i>	ix
CHAPTER-1.....	1
1.1 District Council Charsadda & Municipal Committees in District Charsadda.....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief comments on the status of compliance with PAC directives.....	2
1.2 (District Council Charsadda).....	3
1.2.1 Fraud/Misappropriations	4
1.2.2 Irregularity & Non-compliance	5
1.2.4 Internal Control Weaknesses.....	8
1.3 (Municipal Committee Charsadda).....	14
1.3.1 Fraud/Misappropriation	15
1.3.2 Irregularity & Non-compliance.....	16
1.3.3 Internal Control Weaknesses.....	21
1.4 (Municipal Committee Shabqadar)	22
1.4.1 Irregularity & Non-compliance.....	28
1.4.2 Internal Control Weaknesses.....	30
Annex-1 Detail of MFDAC Paras.....	28
Annex 2: Loss due to departmental collection	30
Annex 3: Detail of overpayment	39
Annex 4: Detail of less deposit of receipts	41
Annex 5: Detail of overpayment	42
Annex 6: Detail of overpayment	44

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AP	Advance Para
BDC	Budget & Development Committee
CBR	Central Board of Revenue
CCO	Chief Coordination Officer
CMD	Chief Minister Directives
CMO	Chief Municipal Officer
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CTR	Central Treasury Rule
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DG	Director General
E&A	Establishment and Administration
E&D Rules	Efficiency & Disciplinary Rules
LCB	Local Council Board
LG & RDD	Local Government and Rural Development Department
LGO	Local Government Ordinance
MB	Measurement Book
MRS	Market Rate System
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PC-I	Planning Commission Proforma-I
PEC	Pakistan Engineering Council
PFC	Provincial Finance Commission
RDA	Regional Director Audit
SIR	Serious Irregularity Register
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TOF	Tehsil Officer Finance
TS	Technical Sanction
UAs	Union Administrations
UC	Union Council

PREFACE

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

The report is based on audit of the accounts of District Council Charsadda and Municipal Committees in District Charsadda 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 finding carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

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

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

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

| Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate of Audit Peshawar has a human resource of 10 officers and staff, constituting 2510 man days. A budget of about Rs 14.799 million was allocated during Financial Year 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Peshawar carried out audit of the accounts of District Council Charsadda and Municipal Committees in District Charsadda for the Financial Year 2014-15 and the findings included in the Audit Report.

District Council Charsadda and Municipal Committees in District Charsadda 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 for these local bodies in the form of budgetary grants.

a. Scope of audit

The total expenditure of the District Council Charsadda and Municipal Committees in District Charsadda, for the Financial Year 2014-15 was Rs 623.884 million. Out of this, RDA Peshawar audited an expenditure of Rs 378.380 million which, in terms of percentage, was 61% of auditable expenditure.

The receipts of District Council Charssda and Municipal Committees in District Charsadda for the Financial Year 2014-15, were Rs 202.473 million. Out of this, RDA Peshawar audited receipts of Rs 125.533 million which, in terms of percentage, was 62% of auditable receipts.

The total expenditure and receipts of District Council and Municipal Committees, District Charsadda, for the Financial Year 2014-15 were Rs 826.357 million. Out of this, RDA Peshawar audited the expenditure and receipts of Rs 503.913 million.

b. Recoveries at the instance of audit

Recovery of Rs 37.754 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries, Rs 14.102 million were not in the notice of the executives prior to audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

One of the basic components of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is internal audit which was not found prevalent in District Council and Municipal Committees, District Charsadda. 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. Misappropriation of Rs 5.409 million was noted in two cases¹.
- ii. Irregularity & Non-compliance of Rs 112.161 million was noted in twelve cases²
- iii. Loss due to Internal Control Weaknesses of Rs 105.035 million was noted in eighteen cases³.

¹ Para 1.2.1.1

² Para 1.2.2.1, to 1.2.2.3, 1.3.2.1 to 1.3.2.7, 1.4.4.1 to 1.4.4.2

³ Paras 1.2.3.1 to 1.2.3.7, 1.3.3.1 to 1.3.3.8, 1.4.2.1 to 1.4.2.8

g. Recommendations

- i. Inquiries need to be held to fix responsibility for losses, misappropriation and irregular payments.
- ii. Disciplinary action needs to be taken for violation of the rules and regulations in spending the public money.
- iii. Concrete efforts need to be made to recover long outstanding dues.
- iv. Recovery of taxes on supplies and contracts need to be ensured.
- v. All sectors of District Council/MCs 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.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities in (PAO) Audit Jurisdiction	01	826.357
2	Total formations in audit jurisdiction	04	826.357
3	Total Entities in (PAO) Audited	01	503.913
4	Total formations Audited	04	503.913
5	Audit and Inspection Reports	04	503.913
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observations classified by categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	107.000
3.	Weak Internal controls relating to financial management	115.870
4.	Others	5.408
Total		228.278

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

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total for the year 2014-15	Total for the year 2013-14
1.	Outlays Audited	-	120.464	125.533	257.923	503.913	335.848
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	115.937	90.191	22.157	228.278	152.791
3.	Recoveries Pointed Out at the instance of Audit		18.761	12.127	6.866	37.754	58.661
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

S.No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	80.080
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	5.408
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.	105.035
5.	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	37.754
6.	Non-production of record	-
7.	Others, including cases of accidents, negligence etc.	-
Total		228.278

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

S.No.	Description	Amount
1.	Outlays Audited	503.913
2.	Expenditure on Audit	0.826
3.	Recoveries realized at the instance of Audit	-
4.	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 District Council and Municipal Committees Charsadda

1.1.1 Introduction

District Charsadda has three Tehsil i.e. Charsadda, Tangi and Shabqadar. There is a District Council and three Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Charsadda 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 Charsadda is 1,022,364.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

An amount of Rs 378.219 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Nowshera. An amount of Rs 202.473 million was realized during the financial year 2014-15. Thus making a total of Rs 580.692 million at the disposal of local councils, against which an expenditure of Rs 421.411 million was incurred by the District Council and Municipal Committees Nowshera with a saving of Rs 159.281 million during financial Year 2014-15. Detail is given below:

(Rs in million)

2014-15	Budget	Expenditure	Excess/ (Saving)	%age
Salary	197.970	185.831	(12.139)	6.13
Non-salary	72.681	44.806	(27.875)	38.35
Developmental	310.041	190.774	(119.267)	38.46
Total	580.692	421.411	(159.281)	27.42

Detail of receipts realized during Financial Year 2014-15

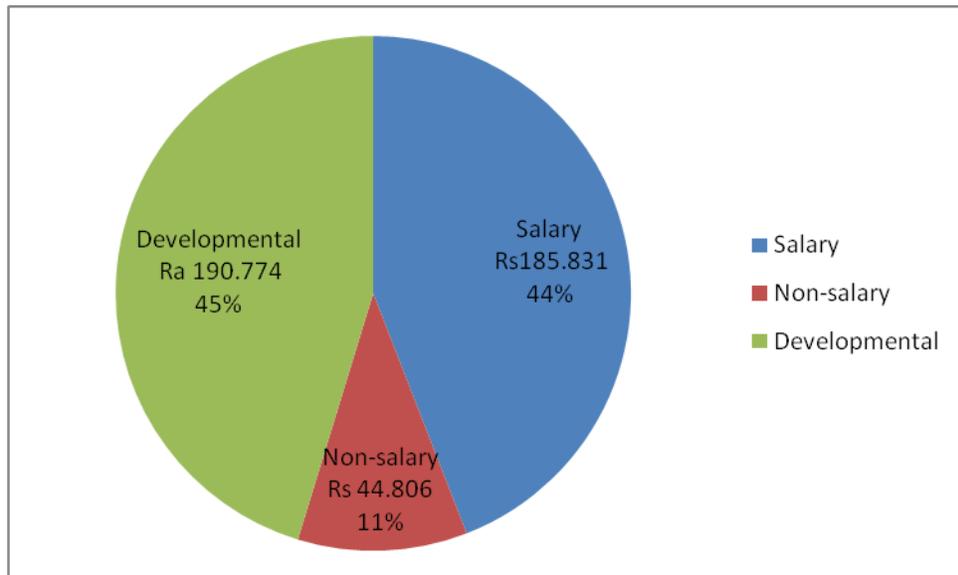
(Rs in million)

2014-15	Provincial Grant in aid	Realization from own sources	Total
Receipts	378.2019	202.473	580.692

The huge savings of Rs 159.281 million in all heads of accounts indicate weaknesses in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2014-15

(Rs in million)



1.1.3 Comments on the status of compliance with PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Details of PAC meetings are given below:

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

DISTRICT COUNCIL CHARSAKDA

1.2 District Council Charsadda

1.2.1 Fraud/Misappropriation

1.2.1.1 Suspected Misappropriation - Rs. 535,910

According to Clause 2 of the Model Term & Condition of Contract, circulated vide Secretary Local Council Board Letter No AO-II /LCB/6-11/2013 dated 20-12-2013" The Local Government Department shall fix different dates in one advertisement for auctioning the contract of local taxes. If no reasonable bid is offered then another advertisement shall be published by the concerned local councils in the renowned and widely circulated newspapers through Information Department at least seven clear working days before the date fixed for auction of the contract. the same practice shall continue till 15% increase or more reasonable bid is achieved over the last year approved bid.

The Chief Coordination Officer, District Council, Charsadda during 2014-15 departmentally run Cattle Fair Nisatta for 31 Fairs and realized an amount of Rs 94,820 against the required amount of Rs 630,730 as per clause 2 of the model terms & conditions of contracts. A nominal amount of Rs 3,058 was realized per Fair against Rs 20,346 and the balance amount of Rs. 535,910 was being misappropriated by the dealing hands. In addition DCR (Demand & Collection Register) showed that amount realized in 17 Nos Fairs were not deposited by the office.

The Misappropriation occurred due to weak internal controls, which resulted into loss to the entity.

When pointed out in August, 2015, management replied that the comparison with previous year is unjustified and the contract was awarded to contractor for 21 Fairs after completion of all codal formalities. The reply was not correct as nominal amount was deposited and the balance amount was misappropriated by the dealing hands.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report,

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

AP No 05/2014-15

1.2.2 Irregularity & Non-compliance

1.2.2.1 Irregular payment of to contractor Rs. 4.00 Million and overpayment of Rs 80,000.

According to Para 48 of CPWD Code, expenditure should be restricted to the funds released and paid during the same financial year and under no circumstances be allowed to stand over and paid from the grant of another year. Further Para 32 of CPWA Code Volume I requires that no work shall be executed without Administrative Approval / Technical Sanction and Budget allotment.

Chief Coordination Officer, District Council Charsadda during 2014-15 paid Rs 4,000,000 to a Contractor for black topping of road at Umary Union Council Khan Mai, out of funds provided under District Developmental Fund 2013-14.

the following irregularities were noticed:

1. Funds were allocated under DDF 2013-14 and were irregularly utilized in the year 2014-15. The expenditure was made without the consent of Finance Department/DDC.
2. Expenditure was incurred without obtaining Technical Sanction from competent authority as District Officer Infrastructure & Sanitation was not competent to accord sanction to project of estimated cost of more than Rs 1,500,000.
3. An amount of Rs. 80,000 was paid for 04 Nos Bitumen Barrel to site in addition to P/L Prime Coat of 2675.60 M²@ Rs 135.54. Hence needs to be recovered from the contractor.
4. The schemes were approved from Budget Development Committee instead of District Development Committee (DDC).

The irregularity occurred due to lack of internal control which resulted into irregular expenditure and overpayment of Rs 80,000.

When pointed out in August, 2015, management replied that the scheme was approved by the administrator in Budget & Development Committee (BDC) meeting and technical sanction would be issued by the District Officer of the executing agency. An amount of Rs 80,000 was adjusted in last running bill. The reply was evasive and needed regularization besides recovery.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends inquiry and fixing responsibility on person at fault besides recovery of overpayment under intimation to audit.

AP No 01/2014-15

1.2.2.2 Irregular Expenditure in violation of Rules -Rs 1.150 million

According to the Guidelines for Implementation of District Development Fund para (vii) and (xiv) issued by Government of Khyber Pakhtunkhwa, Local Government & Rural Development Department letter No. Director (LG) District ADP/2015 dated 28th January, 2015 “the cost of each scheme should not be less than Rs 0.5 million and maximum limit may be kept open to encourage bigger projects having more socio economic impact and violation of above guidelines will render the concerned CMO/CCO liable to disciplinary action/criminal liability”.

The Chief Coordination Officer, District Council Charsadda during 2014-15 incurred expenditure of Rs 897,576 from District Developmental Fund on Developmental work. The schemes were initiated for estimated cost of less than Rs 0.5 million and expenditure of Rs 897,576 was made in violation of District Developmental Funds Guidelines. Details is as under:

S.No.	Name of Scheme	Est. Cost	Expenditure	Remarks
1.	Beautification of Utmanzai office	100,000	71,380	Local Fund
2.	Beautification of District Council office	100,000	29,497	Running
3.	Pavement of Street at Taza Gul Killi	200,000	167,500	DDF
4.	Pavement of Street at Taza Gul Killi	420,000	378,000	DDF
5.	Pavement of street at Nadeemabad	330,000	251,199	CMD
	Total:	1,150,000	897,576	

The irregularity occurred due to violation of Government rules. which resulted in irregular expenditure.

When pointed out in August, 2015, management did not respond to the audit observation.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report,

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

1.2.2.3 Irregular drawl of Rs- 20.00 million and non-surrender of saving-Rs 4.781 million

Rule 379 of CTR Vol- I prohibits the drawl of money from Government Treasury in advance.

The Chief Coordination Officer, District Council, Charsadda during 2014-15 received Developmental Funds of Rs. 20,000,000 under Chief Minister Directives (CMD) PK-22.

The following irregularities were noticed:

- a. The amount was drawn from Government Treasury on simple receipts and were kept in PLA instead of payment on case to case basis.
- b. Against the funds of Rs. 20,000,000, contractors offered rates of Rs 15,219,000 and the immediate savings of Rs 4,781,000 was not surrendered to Government.
- c. 04 Nos Schemes of estimated cost of Rs 4,200,000 were approved out of the savings without revival of funds from the Finance Department, Khyber Pakhtunkhwa.
- d. 07 Schemes of estimated costs of Rs 9,650,000 were not completed during the year, thus deprived the general public from the benefits of Government Funds.

The irregularity occurred due to violation of Government rules which resulted into irregular expenditure.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However, no reply was submitted.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

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

AP No 12/2014-15

1.2.3 Internal control weaknesses

1.2.3.1 Loss due to non-recovery of contract amount- Rs 210,690

Secretary Local Council Board vide his office letter No. AO-II/LCB/9-/2014 dated 01.07.2014 awarded cattle fair Utmanzai with bid cost of Rs 1,250,000 for the year 2014-15.

The Chief Coordination Officer, District Council, Charsadda during 2014-15 awarded contract for Cattle Fair Utmanzai with Bid Cost of Rs. 1,250,000 to contractor. In Deposit and Collection Register (DCR) an amount of Rs. 1,242,780 including 10% income tax was recovered from the contractor, leaving balance of Rs. 132,220 i.e. $(1,250,000+125,000=1,375,000-1,242,780=132,220)$. In addition the Cattle Fair was run departmentally for 05 weeks and an amount of Rs. 41,720 was shown collected with an average of Rs.8,344 per Fair instead of Rs. 120,190 i.e. $(1,250,000/52=Rs. 24,038 \text{ per Fair})$, thus where about of Rs. 78,470 was not known.

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

When pointed out in August, 2015, management replied that contract was awarded on actual possession as per clause-D of para 4 of the model term and condition of contract. The reply was not correct as undue favor was extended to contractor as contract was approved in the holy month of Ramazan on 1-07-2014 and was run departmentally to avoid the contractor from loss.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends recovery of loss and fixing responsibility on person at fault.

AP No 06/2014-15

1.2.3.2 Loss due to departmental collection -Rs. 1.457 million

According to Clause 2 of the Model Term & Condition of Contract, circulated vide Secretary Local Council Board Letter No AO-II /LCB/6-11/2013 dated 20-12-2013" The Local Government Department shall fix different dates in one advertisement for auctioning the contract of local taxes. If no reasonable bid is offered then another advertisement shall be published by the concerned local councils in the renowned and widely circulated newspapers through Information Department at least seven clear working days before the date fixed for auction of the contract. the same practice shall

continue till 15% increase or more reasonable bid is achieved over the last year approved bid.

The Chief Coordination Officer, District Council, Charsadda during 2014-15 realized an amount of Rs 2,834,000 from 07 number cattle fairs. The reserve bid price as per Model Term & Condition of contract was required to be Rs 4,290,650. The office failed to recover the target amount, which resulted into less recovery of Rs 1,456,649. Details are at **annexure-2**.

The situation was alarming as the decrease in revenue was due to departmental collection.

The irregularity occurred due to lack of financial control which resulted into loss to Government.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends detailed inquiry and fixing of responsibility on the person (s) at fault besides disciplinary action under intimation to Audit.

AP No 07/2014-15

1.2.3.3 Loss due to late approval of contract -Rs 25.533 million and non deposit of additional security -Rs 18.860 million

According to Government of Khyber Pakhtunkhwa LGE & RDD, Local Council Board Letter No AO-II/LCB/9-1/2014 dated 4-02-2015, the contract of 2% property tax was awarded to contractor for Rs 46,050,000 for the year 2014-15.

Chief Coordination Officer, District Council, Charsadda during 2014-15 sent the contractor bid offer for 2% property tax to Secretary, LCB for approval vide Office Letter No. 5024/DCC dated 21.08.2014 for Rs. 46,050,000 (41% increase over 2013-14). The period of contract was 01.09.2014 to 30.06.2015. The approval was delayed abnormally/intentionally and was received on 04.02.2015 vide Secretary, LCB Office Letter No. AO-II/LCB/9-1/2014 dated 04-02-2015 and the contract was awarded to contractor under clause 4-D of the Model Terms & Conditions of Contract from 16.02.2015 to 30.06.2015 for Rs. 20,517,323 putting the Government into loss of Rs. 25,532,673. It is further added that additional security amounting to Rs. 18,860,000 was

also not deposited by the contractor as required under section 4 (c) of the Model Terms and Conditions of contract.

Audit is of the view that the approval was delayed intentionally and a mal practice on the part of Secretary office, as the other contracts on lesser percentage increase was approved within a week time.

In addition income tax @ 10% was also not recovered, putting the Government into loss of Rs. 4,605,000. The contractor produced income tax deposit receipts of April & June, 2015 for Rs. 2,051,732 which needs verification from the Income Tax Authorities, besides recovery of balance amount of Rs 2,553,268.

The irregularity occurred due to lack of internal controls which resulted into loss to Government.

When pointed out in August, 2015, management replied that the same would be verified from CBR. The reply was not to the point.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends detailed inquiry and fixing of responsibility on the person (s) at fault under intimation to Audit.

AP No 15/2014-15

1.2.3.4 Non-Recovery of Building Map Fee -Rs. 2.243 million

Para 8 and 26 of GFR Vol-I require each administrative Department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

The Chief Coordination Officer, District Council, Charsadda during 2014-15 realized an amount of Rs. 401,708 as fee for approval of Building Map plans in District Charsadda. Defunct TMA, Charsadda which consists of 25 Union Councils realized an amount of Rs. 2,000,000 against estimated receipts of Rs. 1,500,000 in 2012-13. With 15% minimum annual increase, the estimated receipts for 2014-15 was required to be Rs. 2,645,000 as per clause 2 of the model terms and conditions of contracts. However an amount of Rs. 401,708 was shown recovered from 41 Nos Union Councils leaving balance of Rs. 2,243,292. The building inspector showed number of notices issued to different owners, but recovery of building map fee was zero as the amount realized was mostly recovered from petrol pump owners and mobile towers.

The irregularity occurred due to lack of internal controls which resulted in to less recovery of Government receipts.

When pointed out in August, 2015, management replied that defunct TMA recovered Rs 2,550,000 during 2012-13. In District Council the contract was put to auction several times but only Rs 631,650 was recovered. Reply was not correct as the amount recovered was almost from Mobile Towers and Petrol Pumps owners and the Local office neither recovered the building map fees nor deposited the Government Receipts into Government Treasury.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends probe into the matter and fixing of responsibility on the person (s) at fault under intimation to Audit.

AP No 13/2014-15

1.2.3.5 Overpayment to contractors on account of inadmissible rate-Rs 910,919.

Para 174 of the Local Government Act 2012 provides that every official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a Local Council.

The Chief Coordination Officer, District Council, Charsadda during 2014-15 overpaid an amount of Rs 797,669 in different sanitation schemes under District Development Fund. Detail is given as per **Annexure-3**.

An item of work “shingle filling/filling with common material” was paid @ Rs. 618/M³ vide item No. 03-27-b of MRS 2013. The item of work was carried out in Narrow Street and the rate included Rs 188.31/M³ for compaction of road roller. (MRS item No. 03-27-b provide rate of Rs. 188.31/M³ for compaction with power road roller). By non-applying the reduced rate, the contractors were overpaid by Rs.910,919 which needs to be recovered from them.

The irregularity occurred due to weak internal controls which resulted into loss to Government.

When pointed out in August, 2015, management replied that shingle filling was made in 10 to 14 feet road after proper compaction. the reply is not correct as MBs of the schemes clearly depict that the work was carried out in narrow street.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

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

AP No 19/2014-15

1.2.3.6 Non Recovery from Contractor on Account of Pay & Allowances of Officers/Officials working with the Contractor -Rs 1.834 million

According to Para 25&26 of the Model Terms & conditions of contract the pay & allowances, pension contribution and Leave salary of the employees working with the contractor will be recovered from the contractor.

Chief Coordination Officer District Council Charsadda during 2014-15 paid irregularly Rs. 1,834,404 as Pay & Allowances of 05 Nos officers/officials working with the contractor of 2% property tax in violation of Model Term & Conditions of contract. Details are as under:

S No	Name of Official	Designation	Pay per month (Rs)	Payment during 2014-15 (Rs)
1	Luqman Shah	J/C	31087	373044
2	Shah Faisal	do	31087	373044
3	Ashiq Jan	do	32574	390888
4	Gul Daraz	do	27555	330660
5	Nazir Ahmed	do	30564	366768
				1,834,404

The irregularity occurred due lack of internal controls which resulted into loss to Government.

When pointed out in August, 2015, management replied that on the direction of Deputy Commissioner /Administrator, the order was cancelled /withdrawn. The reply is not based on fact and the amount needs to be recovered.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

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

AP No 22/2014-15

1.2.3.7 Non recovery of Road Roller Receipts-Rs 974,500 and wasteful expenditure on Pay & Allowances-Rs 1.054 million

Para 174 of the Local Government Act 2012 provides that every official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a Local Council.

The Chief Coordination Officer, District Council, Charsadda during 2014-15 realized an amount of Rs. 178,500 from 02 Road Rollers.

The following irregularities were noticed.

1. Hire charges of Rs 39,000 per month (26 days) was charged to contractors and an amount of Rs 936,000 ($39,000 \times 12 \times 2 = 936,000$) was required to be realized during the year. However, an amount of Rs. 178,500 was deposited and whereabouts of the remaining balance of Rs. 757,500 was not provided.
2. The department failed to recover road roller receipts of Rs 217,000 due to contractors.
3. Pay and Allowances of Rs. 1,054,018 was paid to Drivers/Cleaners against receipts of Rs 178,500. Payment of pay & allowances to official without utilization of their services is an extra burden on the authority.
4. It was observed that both the Road Rollers were not available in the offices premises and were out for work. Whereas in the log book, these were shown standing in office. Moreover log books were not maintained properly nor were signed by any responsible officer.

The irregularity occurred due to lack of internal controls which resulted into loss to Government.

When pointed out in August, 2015, management replied that detail reply will be submitted after scrutiny of record. However no reply was submitted.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends probe into the matter, besides recovery and action against the person (s) at fault under intimation to Audit.

AP No 09,10 &11/2014-15

MUNICIPAL COMMITTEE CHARSAKDA

1.3 Municipal Committee Charsadda
1.3.1 Fraud/Misappropriation
1.3.1.1 Suspected Misappropriation -Rs 4.873 million

According to the Guidelines for Implementation of District Development Fund para (vii) and (xiv) issued by Government of Khyber Pakhtunkhwa, Local Government & Rural Development Department letter No. Director (LG) District ADP/2015 dated 28th January, 2015 “the cost of each scheme should not be less than 0.5 million and maximum limit may be kept open to encourage bigger projects having more socio economic impact and violation of above guidelines will render the concerned CMO/CCO liable to disciplinary action/criminal liability”.

Chief Municipal Officer Municipal Committee, Charsadda during 2014-15 received Developmental Funds amounting to Rs. 11,299,000 as 30% PFC share vide Finance Department order No. FC/BO(PFC-II) 3-3/MC/ADP/2013-14. Schemes amounting to Rs 6,000,000 were advertised in Daily “Aaj” dated 23.06.2014. Tenders were opened on 07.07.2014 and Contractors offered their rates almost 10 % below. The schemes were not executed till date of audit and an amount of Rs 4,873,000 was shown incurred on 44 Nos schemes below Rs 100,000 each.

The following irregularities were noticed:-

- i. the funds were received for 04 Nos schemes of Rs 6,000,000 already approved , whereas expenditure was made on M&R without the approval of Local Government Department.
- ii. Expenditure was made without administrative approval.
- iii. Expenditure was made without any advertisement.
- iv. The expenditure was not authorized by the District Development Committee.

Audit was of the view that the schemes already approved were dropped without any authority and the funds were drawn on unauthorized schemes and were misappropriated by the dealing hands.

The irregularity occurred due weak internal control which resulted into loss to Government.

When reported in August, 2015, management replied that detail reply will be submitted after scrutiny of record. However department did not respond.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends probe into the matter and fixing responsibility on the person(s) at fault beside disciplinary action under E&D rules 1973.

AP No 24/2014-15

1.3.2 Irregularity & Non-compliance

1.3.2.1 Non-surrender of Developmental funds Rs. 10.505 million.

Para 95 of GFR Vol-I provides that all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 incurred expenditure of Rs. 19,495,110 on 11 Nos Developmental Schemes against allocation of Rs 30,000,000 under Special Package Pk-18 as per the following details:-

(Amount in Rs)

Year	Constituency	Funds Allocated	Expenditure in 2014-15	Savings	Remarks
2014-15	PK-18	30,000,000	19,495,110	10,504,890	An amount of Rs 10,000,000 was not yet tendered till date of audit.

The funds were neither surrendered nor revival of funds was made from Finance Department for the next financial year.

The irregularity occurred due to weak financial control.

When pointed out in August 2015, management replied that detailed reply would be submitted after scrutiny of record. However department did not respond..

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report in November 2015.

Audit recommends to probe into the matter and fix responsibility on the person (s) at fault.

AP No 26/2014-15

1.3.2.2 Irregular payment of-Rs 0.500 million

Para 174 of the Local Government Act 2012 provides that every official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be

personally responsible for any loss or waste, financial or otherwise, of any property belonging to a Local Council.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 received Rs. 1,129,700 as 30% share from Provincial Government as PFC share. An amount of Rs. 500,000 was paid from the Developmental Funds as advertisement charges to Director Information vide Cheque No. A-183539-PLA dated 23.10.2014. The payment of contingency charges from Developmental Funds is irregular and needs regularization.

The irregularity occurred due to weak financial control which resulted into irregular payment.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report in November 2015.

Audit recommends regularization besides recoupment of funds under intimation to Audit.

AP No 33/2014-15

1.3.2.3 Less Realization of Receipts-Rs 1.447 million

According to Clause 2 of the Model Term & Condition of Contract, circulated vide Secretary Local Council Board Letter No AO-II /LCB/6-11/2013 dated 20-12-2013" The Local Government Department shall fix different dates in one advertisement for auctioning the contract of local taxes. If no reasonable bid is offered then another advertisement shall be published by the concerned local councils in the renowned and widely circulated newspapers through Information Department at least seven clear working days before the date fixed for auction of the contract. the same practice shall continue till 15% increase or more reasonable bid is achieved over the last year approved bid.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 realized an amount of Rs. 115,050 from the contract of "Sign Board Charsadda" which was run departmentally. As per model terms and conditions of contract the reserve bid price was required to be Rs 1,561,700 against which an amount of Rs 115,050 was realized, which resulted into less realization of receipts amounting to Rs. 1,446,650. Details are as under:

S#	Description of contract	Receipts for 2013-14	Target for 2014-15	Amount realized	Less Realization
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1.	Sign Board	1,358,000	1,561,700	115,050	1,446,650
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The less realization of revenue occurred due weak financial control which resulted into loss to Government.

When pointed out in August, 2015, Management replied that detail reply would be submitted after scrutiny of record, however, not progress was intimated.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report in November 2015.

Audit recommends to probe into the matter and fix responsibility on the person (s) at fault under intimation to Audit.

AP No 35/2014-15

1.3.2.4. Irregular award of work -Rs 2.00 million and loss to Govt-Rs329,305

Para 174 of the Local Government Act 2012 provides that every official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a Local Council.

The Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 advertised Developmental Work “Sanitation Scheme Behlola” in Daily Aaj on 15.12.2014 with tender opening date of 29.12.2014. 04 Nos Contractors participated in the bid and work was awarded to contractor with rebated rate of Rs 1,989,305 against the estimated cost of Rs. 2.00 million. Another Contractor offered rate of Rs 1,660,000 which was 17% below on estimated cost, but was manipulated, which resulted into loss of Rs 329,305 on one hand and irregular award of contract on another hand.

The irregularity occurred due weak financial control which resulted into loss to Government.

When pointed out in August, 2015, management replied that detail reply will be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends to probe into the matter and fix responsibility on the person(s) at fault.

AP No 36/2014-15

1.3.2.5 Non Recovery on Account of Pay & Allowances of Official working with the contractor-Rs 0.463 million

According to clause 21 of the contract agreement read with Para 25&26 of model terms & conditions of contract for 2% property tax “the Pay & Allowances, Leave Salary and Pension Contribution of officer/officials working with the contractor will be paid by the contractor”.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 failed to recover the Pay & Allowances, Leave Salary and Pension Contribution of Rs. 462,948 from the contractor of 2% property tax. An official working with the contractor of 2% property tax was paid Pay & Allowances amounting to Rs. 462,948 during the contract period was not recovered from the contractor.

The irregularity occurred due to lack of financial controls which resulted into loss to Government.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends to probe into the matter and fix responsibility on the person(s) at fault.

AP No 44/2014-15

1.3.2.6 Un-authorized Execution of Schemes without Technical Sanction-Rs 56.123 million

Para 56 of CPWD Code Vol- I provides that “No work shall be executed without obtaining Administrative Approval, Technical Sanction and Budget allotment.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 received Developmental Funds of Rs 46,483,432 under Provincial ADP for execution of 04 number schemes. Funds amounting to Rs 46,483,432 were released against an estimated cost of Rs 56,123,000 during the year. An amount of Rs 39,766,595 was incurred during the year without obtaining technical sanction from the competent authority i.e. Chief Engineer C&W department as per the following details.

S#	Name of scheme	Name of contractor	Estimated cost(Rs)	Expenditure (Rs)
1	Develop work at UC-1	Abdullah jan	6,485,000	2,244,721
2	Develop work at UC-2	Sarhad Eng.	5,103,000	5,086,596
3	Develop work at UC-3	Dawood const.	23,053,000	13,308,868
4	Develop work at UC-4	Mohmand bulider	21,482,000	19,126,410
Total			56,123,000	39,766,595

Unauthorized Execution occurred due to lack of financial control which resulted into irregular payment.

When pointed out in August, 2015 management replied that the Technical Sanction of the scheme would be obtained up to last running bill as the work was in progress. The plea of the department was incorrect as Technical Sanction of the schemes were required before the start of work.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

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

AP No 45/2014-15

1.3.2.7 Irregular expenditure of Rs. 5.873 million

According to the Guidelines for implementation of District Developmental Funds issued vide Director LG/District ADP dated 28.01.2015 “The 30% District ADP will not be used for M&R (maintenance and repairs) or facilitation of Municipal Committee without the approval of Local Government and the cost of scheme shall not be less than Rs. 0.500 million”.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 incurred expenditure of Rs. 5,873,300 on different developmental works out of 30% PFC share.

The following irregularities were noticed.

- 1) An amount of Rs 4,873,300 was expended on schemes below Rs. 0.100 million in violation of the criteria.
- 2) An amount of Rs 1,000,000 was expended on renovation of office CMO without the approval of Local Government.
- 3) The expenditure was split to avoid the sanction of higher authority i.e. an amount of Rs 1,588,000 was spent on the repair of school without any tender.
- 4) Expenditure of Rs 4,873,300 was incurred without any advertisement and open tender system.

The irregularity occurred due to weak financial controls which resulted into irregular payment.

When pointed out in August, 2015, Management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends inquiry besides fixing of responsibility on person (s) at fault under intimation to Audit.

AP No 27/2014-15

1.3.3 Internal Control Weakness

1.3.3.1 Non recovery of outstanding dues-Rs 23.652 million

Para 8 and 26 of the General Financial Rules Volume I require each administrative department to see that the dues of the government are correctly and promptly assessed, collected and duly credited in the Public Account.

Chief Municipal Officer Municipal Committee, Charsadda during 2014-15 failed to recover the long outstanding dues of Rs 23,651,892 as per the following details.

(Amount in Rs)

S#	Particular	Receipts as per Demand Register	Recovery upto 30.06.2015	Outstanding Amount
1	Water Rates	23,598,872	1,100,135	22,498,737
2	Rent of Shops	5,770,340	4,617,185	1,153,155
Total		29,369,212	5,717,320	23,651,892

Non recovery of Government dues occurred due to lack of internal control.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends full recovery of outstanding amount under intimation to audit.

AP No 25/2014-15

1.3.3.2 Less deposit of receipts-Rs 10.067 million

Para 66 of CPWA Code requires that the Government money realized should be deposited into Government Treasury immediately.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 failed to deposited an amount of Rs. 1,066,799 on accounts of various receipts as the deposit and collection register(DCR) show collection of Rs. 21,924,000 whereas the classified register shows deposits of Rs. 20,857,431 resulted into difference and less recovery of 1,066,799. Details are given as per annexure-4.

Less deposit of Government dues occurred due to weak financial control which resulted into loss to Government.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends immediate deposit of outstanding amount and action against the person (s) at fault.

AP No 28/2014-15

1.3.3.3 Overpayment to contractors- Rs 1.871 million

PC-I of the schemes provides for 30% deduction on account of road roller charges from the rate of common material filling in street.

The Chief Municipal Officer, Municipal Committee Charsadda during 2014-15 overpaid an amount of Rs. 1,871,209 in different Sanitation Schemes under District Development Fund during 2014-15. Detail is given as per **annexure-5**. An item of work “filling with common material” was paid @ Rs. 618/- without applying reduced rate of Rs 433/M³. Non applying of reduced rate resulted into overpayment of Rs 1,871,209 which needs to be recovered from the contractors.

Overpayment occurred due to weak financial control which resulted into loss to Government.

When pointed out in August, 2015, management replied that detailed reply would be submitted after scrutiny of record. However no reply was submitted

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends recovery under intimation to Audit.

AP No 30/2014-15

1.3.3.4 Overpayment to contractor-Rs 1.274 million

Para 221 of CPWA Code provides that before signing the bill, the officer in charge should compare the quantities in the bill with those recorded in the MB. Further Technical Sanction of the scheme provides rate of Rs 50.96/M³ for Formation of Embankment.

Chief Municipal Officer, Municipal Committee Charsadda during 2014-15 overpaid Rs. 675,307 to contractor on account of Formation of Embankment in common material filling in the scheme namely “Pavement of street, drain culvert, sidewall etc. at Union Council Muhammad Nari.. Formation of embankment was paid @ Rs. 618/M³ for

quantity of 1143.69M³ instead of 50.96M³ as technically sanctioned, resulted into overpayment of Rs. 675,307 as per the following detail:-

(Amount in Rs)

TS Quantity M ³	Quantity Paid M ³	Quantity Difference/M ³	Rate Paid/M ³	Overpayment
50.96	1143.69	1092.73	618	675,307

In addition an amount of Rs 598,406 was overpaid in a work at UC Mera Umerzai vide MB No. 32 page 9-14 on account of double payment of item of work PCC 1:4:8.

The overpayment occurred due to weak financial control which resulted into loss to Government.

When pointed out in August 2015, management replied that detail reply would be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends recovery besides fixing of responsibility on person (s) at fault under intimation to Audit.

AP No 31/2014-15

1.3.3.5 Overpayment to contractor- Rs 0.690 million

Para 221 of CPWA Code provides that before signing the bill, the officer in charge should compare the quantities in the bill with those recorded in the MB.

The Chief Municipal Officer, Municipal Committee Charsadda during 2014-15 overpaid an amount of Rs 690,027 in the scheme “Pavement of street, drain culvert, sidewall at Maira Umerzai” of estimated cost of Rs 5,000,000. The following irregularities were noticed:-

- 1) The contractor was overpaid by Rs. 71,455 on account of Pitrun Gravel (67.08 M³ x 1065.23) in 1st Running Bill as the item of work was not carried out at site.
- 2) An item of work PCC 1:4:8 was paid for Rs 587,967 in 1st Running Bill instead of Rs. 328,302 as recorded in 2nd Running Bill, which resulted into overpayment of Rs 259,665.
- 3) An item of work PCC 1:2:4 was paid for Rs 656,759 in 1st Running Bill instead of Rs 328,543 as recorded in 2nd Running Bill, resulted into overpayment of Rs 328,216.

- 4) The contractor was paid for Rs 30,691 for RCC 1:2:4 and steel in 1st Running Bill, whereas the item was not carried out at site as evident from 2nd running bill.

The irregularity occurred due to weak financial control which resulted into loss to Government.

When pointed out in August, 2015 management replied that detail reply would be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends recovery besides action against the person (s) at fault under intimation to Audit.

AP No 34/2014-15

1.3.3.6 Overpayment to contractors-Rs 1.080 million

Para 221 of CPWA Code provides that before signing the bill, the officer in charge should compare the quantities in the bill with those recorded in the MB.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 overpaid an amount of Rs 1,079,527 in different Sanitation Schemes under District Development Fund. Detail is given as per **annexure-6**. An item of work "Supply & Spreading of Shingle" was paid @ Rs 1,065/M³ instead of Rs 643/M³. The item of work was carried out in narrow streets and the rate included compaction of road roller. PC-I provides that the rate of common material will be reduced by 30% on road roller compaction which comes to Rs. 450.10/M³. Non applying of reduced rate resulted into overpayment of Rs 1,079,527 which needs to be recovered from the contractors.

The irregularity occurred due to weak financial control which resulted into overpayment to contractors.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends recovery and fixing responsibility on persons at fault.

1.3.3.7 Overpayment to contractor-Rs. 0.383 million

Para 221 of CPWA Code provides that before signing the bill, the officer in charge should compare the quantities in the bill with those recorded in the MB.

Chief Municipal Officer, Municipal Committee, Charsadda during 2014-15 paid Rs. 14,748,000 on the repair of Municipal Committee road to Mohmand Builders vide 5th running bill. The following irregularities were noticed during audit and physical verification to site:-

- 1) An item of work Formation Embankment was paid for 3448 M³ @ Rs 200 /M³ but the quantity was not converted into solid, resulted into overpayment of Rs 75,856 (3448*0.89=3068.72) 3448-3068.72=379.28 x 200).
- 2) MB No. 39 & 41 showed that an amount of Rs 160,600 was paid for scarifying of old road surface which was undue favor to contractor and needs to be recovered from the contractor.
- 3) An amount of Rs 147,480 paid for sub-grade preparation on existing roads needs to be recovered from the contractor.
- 4) In addition Formation of Embankment quantity of 1,362.85 M³ @ Rs 500 was paid to M/s Dawood Constructions in improvement of urban roads Municipal Committee, Charsadda but voids @ 11% were not deducted which resulted into overpayment of Rs 74,957 (149.914 M³ x 500).

The overpayment occurred due to weak financial control.

When pointed out in August, 2015 management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

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

1.3.3.8 Overpayment of Rs. 0.314 Million

Para 221 of CPWA Code provides that before signing the bill, the officer in charge should compare the quantities in the bill with those recorded in the MB.

The Chief Municipal Officer, Municipal Committee Charsadda during 2014-15 paid Rs.2,751,000 to Contractor under the scheme “Pavement of street, drain, culverts etc.) in U/C Dosehra against estimated cost of Rs. 3,000,000 out of CMD PK-18 Funds.

The following irregularities were noticed:-

5. S/s of shingle was paid @ Rs. 1065 for quantity of 133.41M³ instead of Rs. 450 (item no. 16-22 Rs. 643 – 30% compaction as provided in PC-I) resulted into overpayment of Rs. 82,034 (142,081-60,047=82,034).
6. PC-I provides a rate of Rs.438.35 for common material filling, whereas payment was made @ Rs.618/M³ for quantity of 183.63M³ which resulted into overpayment of Rs. 32,989.
7. RCC pipe was paid at full rate instead of 50% reduced rate as paid in District Council Charsadda resulted into overpayment of Rs.178,816 as per the following details:-

(Amounts in Rs)

Description	Rate Paid	Quantity (M ³)	Payment made	Required (50% less)
RCC pipe 12”	1205	16.46	19,832	9,916
RCC pipe 18”	1881	34.75	65,356	32,678
RCC pipe 24”	2591	105.15	272,444	136,222
			Total:	178,816

BB work was dismantled for 6.37 M³, the available bricks at site for Rs. 20,410 was not deducted from the contractor.

The irregularity occurred due weak financial control which resulted into overpayment to contractor.

When pointed out in August, 2015, management replied that detail reply would be submitted after scrutiny of record. However no reply was submitted

Request for convening of DAC meeting was made on 07.10.2015, which was not convened till finalization of this report.

Audit recommends recovery besides fixing responsibility under intimation to Audit.

AP No 43/2014-15

MUNICIPAL COMMITTEE SHABQADER

1.4 Municipal Committee Shabqadar
1.4.1 Irregularity & Non Compliance
1.4.1.1 Loss due to Less Realization of Revenue–Rs 1.290 million and Income Tax-Rs. 0.400 million

According to Secretary to Government of Khyber Pakhtunkhwa, LG & RD Department letter No. AO-II/LCB/ 9-1/ 2014 dated 15-08-2014, the contract of the auction of “Cattle Fare Shabqadar” was approved for Rs 4,820,000 in favor of the contractor.

During the audit of the accounts of MC Shabqadar for the year 2014-15, it was observed that highest bid of Rs 4,820,000 offered by contractor Mr. Muhammad Amin for the auction of the contract of “Cattle Fare Shabqadar”, was approved by Secretary to Government Local Government & Rural Development Department (LG & RDD) on 15-08-2014. The contract was run departmentally w.e.f 01-07-2014 to 07-09-2014 during which a sum of Rs 515,730 was collected. An agreement was executed with the contractor for the remaining period for total collection of Rs 3,893,076 out of which, only Rs 3,013,570 were realized. Audit is of the view that a sum of Rs 5,302,000 was required to be realized against which only Rs 3,013,570 and Rs 515,730 were collected which resulted into loss of Rs1,409,194. Details are as under:

(Amount in Rs)

S.No.	Particulars	Amount
1.	Amount to be realized	4,820,000
2.	Add: Income Tax	482,000
3.	Total	5,302,000
4.	Actual realization of receipt departmentally	515,730
5.	Against the Agreement	3,013,570
	Loss	1,772,700

The irregularity occurred due to weak internal controls which resulted into loss to Government.

When pointed out in November 2015, management replied that detailed reply would be submitted after consultation of record. However no reply was submitted.

Request for convening DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit recommends recovery and deposit the amount in relevant head of account besides action against the person(s) at fault.

AP No. 57 /2014-15

1.4.1.2 Loss due to Non-obtaining of Bank Guarantee–Rs 3.438 million

According to Section Serial No: 29 of the Model Terms and Conditions for the contract of auction, bank guarantee shall be obtained from the contractor and the local council shall be entitle to recover all dues from the sureties or guarantors in case of default on the part of the contractor due to any reason whatsoever.

During the audit of the accounts of MC Shabqadar for the year 2014-15, it was observed that Secretary to Government of Khyber Pakhtunkhwa, LG & RDD vide its letter No. AO-II/LCB/ 9-1/ 2014 dated 01-07-2014, approved the contract of the Rickshaw Stand and Truck Stand Shabqadar in favor of the contractors for Rs 3,260,000 and Rs 2,920,000 respectively. However the contractor failed to execute the contracts. The local office instead of giving the contracts to the 2nd highest bidders for Rs 3,200,000 and Rs 2,900,000, run the contracts departmentally and realized only Rs 2,228,920 and Rs 1,042,967 which put MC into loss of Rs 3,438,113. Details are as under:

(Amount in Rs)

Particulars	Rickshaw Stand	Truck Stand
Amount to be realized	3,200,000	2,900,000
Add: Income Tax	320,000	290,000
Total	3,520,000	3,190,000
Actual realization of receipt departmentally	2,228,920	1,042,967
Loss	1,291,080	2,147,033
Total (Rickshaw + Truck Stands)		3,438,113

Audit is of the view that due to non-observance of the model terms and condition, bank guarantee was not obtained due to which the recovery of loss from the defaulter could not be affected.

The irregularity occurred due to weak internal controls which resulted into loss to Government.

When pointed out in November 2015 management replied that detailed reply would be submitted after consultation of record. However no reply was submitted.

Request for convening DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit recommends that the matter needs to be investigated besides recovery of the loss from the person (s) at fault.

AP No.58/2014-15

1.4.2 Internal Control Weaknesses

1.4.2.1 Fake Tendering of the Contract of Auction–Rs 6.180 million

According to Section Serial-1 to 4 of the Model Terms and Conditions for the contract of auction, all the contracts of auctions shall be awarded through open tender system and each contractor/ firm who take part in the tender shall separately deposit 2% call deposit for each contract before the auction proceeding.

During the year 2014-15, CMO Municipal Committee Shabqadar, given the contracts of Rickshaw Stand for 3,260,000 and Truck Stand for Rs 2,920,000 to same contractor M/s Jannullah. The following contractors were shown participated in the tender but with the same call deposit for both the contracts instead of separate for each which shown fake tendering. Details are as under:

(Amount in Rs)

S #	Name of Contractors	Call Deposit No	Amount
1	M/s Jan Ullah	10849802	115,000
2	M/s Inam Ullah	10849800	175,000
3	M/s Rizwan Ullah	10849799	175,000
4	M/s Haji Roidad Ghani	0739116	175,000

The irregularity occurred due to weak internal controls which resulted into fake tendering.

When pointed out in November 2015 management replied that detailed reply would be submitted after consultation of record. However, no progress was intimated.

Request for convening DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit recommends investigation of the matter besides disciplinary action against the person (s) at fault.

AP No.50/2014-15

1.4.2.2 Unauthorized payments out of PFC Fund–Rs 2.349 million

According to Secretary to Government of Khyber Pakhtunkhwa, LG & RDD, Local Council Board (LCB) Notification No. AO/LCB/ADP/2014-15 dated 14-01-2015, 30% PFC share of District Development Fund should be utilized for developmental purpose only, even if intended to be diverted into M&R works, will require prior approval of the Secretary LG & RDD.

During the audit of the office of the CMO MC Shabqadar for the year 2014-15, it was noticed that a payment of Rs 2,349,897 was made on account of lease payment of General Bus Stand out of 30% PFC developmental share to lessor which was

unauthorized. Moreover, lease agreement revealed that payment of 1st installment was required to be paid in August, 2015 and the 2nd installment in February, 2016 but full payment was made in advance 06/2015. Details are as under:

(Amount in Rs)

S #	Cheque No & Date	Amount
1	A184114 dt:24-06-15	1,074,953
2	A184115 dt:26-06-15	1,274,944
	Total	2,349,897

Moreover, income tax worth Rs.119,439 and Rs.143,327 respectively was deducted from the payment of lease but not credited the amount to Government treasury.

The irregularity occurred due to non observance of Government rules/orders which resulted into violation of Government Rules.

When pointed out in November 2015 management replied that detailed reply would be submitted after consultation of record. However, no progress was intimated.

Request for convening DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault under intimation to all concerned.

AP No.62/2014-15

1.4.2.3 Illegal Retention of Government Fund–Rs 4.097 million

Para 7 of GFR Vol.-I requires that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

During scrutiny of the bank accounts of CMO Municipal Committee Shabqadar for the year 2014-15, it was observed that developmental funds for Rs 4,079,542 were received up to 2012-13 under TSP, CMD and other Special packages which were illegally kept in the designated Profit & Loss Bank Accounts BOK, UBL and MCB. Details are as under:

(Amount in Rs)

S #	Bank Name	Account No	Amount
1	BOK – TSP	-	3,217,430
2	UBL – TSP	00464-7	100,225
3	MCB – TSP	10000815-2	779,887
	Total		4,097,542

The irregularity occurred due to non observance of Government rules.

When pointed out in November 2015 management replied that detailed reply would be submitted after consultation of record. However, no progress was intimated.

Request for convening DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit recommends investigation into the matter besides disciplinary action against the person(s) at fault.

AP No.71/2014-15

1.4.2.4 Non Imposition of penalty – Rs2.17 million

According to Clause 1 of the work order which says that “the work should be completed up to June 2015”, and Clause 2 of the Contract Agreement requires that “penalty of 1% per day and upto maximum of 10% of the tender cost may be imposed for delay in completion of work”.

During the Financial year 2014-15, record of the Municipal Committee Shabqadar revealed that payment of Rs16.274 million was made to the contractor for execution of various works with estimated cost of Rs24.00 million under ADP#1119 – “Improvement of Municipal roads in urban areas of KPK” however the contractor failed to complete the work within the stipulated period of time but neither extension was granted nor penalty @ 10% of the total bid cost was imposed which put Govt. into loss of Rs2.17 million (21.783 x 10%). Detail below:

S #	Name of Scheme	Contractor	Bid Cost	Expenditure	Date of Commencement	Date of Completion	Delay	Penalty
1	Bilal CNG to Sheikh Abad Kangra Road- 4 th running bill	MohdKari m	9.383	5.029	17-03-15	30-06-15	4 months	0.94
2	Mechani to Kharbandi via Mir Ahmad Qila- 3 rd running bill	M/s Rais Khan	7.419	6.663	16-03-15	30-06-15	4 months	0.74
3	Peshawar Road, From Ghurandi to ZorKaley via Madrassa- 2 nd running bill	Abdul Wahab	3.117	2.716	16-03-15	30-06-15	4 months	0.31
4	Main Peshawar Road to Muslim Abad- 2 nd running bill	Abdul Wahab	1.864	1.863	16-03-15	30-06-15	4 months	0.18
			21.783	16.271				2.17

Audit is of the view that the local office shall either insure quick completion of the said works with penalty or after forfeiting securities and call deposits etc. their contracts shall be cancelled and re awarded to another contractor at the risk and cost of the contractors besides blacklisting him.

The non imposition of penalty occurred due to lack of internal check over dealing hands.

When pointed out, management replied that detailed reply would be furnished after scrutiny of the record.

Request for convening DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit suggests prompt justification and actions under intimation to Audit.

AP No. 52 (2014-15)

1.4.2.5 Blockade of Govt. Fund – Rs4.789 million and Non-function/Non-availability of Slaughter House due to ill planning and inefficiency of the Municipal Committee

Para 279 of GFR prohibits the drawl of money from Government Treasury in anticipation of the work done.

During the audit of the Municipal Committee Shabqadar for the financial year 2014-15, it was observed that due to ill planning, slaughter house was constructed in the residential area, which was objected by the public and resultantly it was got closed. Later on it was decided that slaughter house need to be shifted outside the residential area for which land of Rs4.789 million was acquired in June 2012. During the year 2011-12, a sum of Rs20.208 million was sanctioned for the construction of Slaughter House however due to inefficiency of the MC Shabqadar, instead making efforts for the construction of slaughter house, the fund was surrendered. Consequent, Rs4.789 million was blocked on the purchase of land; receipts were not realized and community was got deprived of the facility of the slaughter house for the last 4 years which needs justification.

The lapse was occurred due to lack of internal check over dealing hands.

When pointed out in November, 2015 management replied that detailed reply would be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit requires justification besides fixing responsibility under intimation to Audit.

AP No. 66 (2014-15)

1.4.2.6 Loss due to Non-recovery of various Taxes – Rs12.308 million

According to Secretary to Govt. of KPK, LG & RDD, LCB, letter No: AO/LCB/9-9/2010 dated: 28-06-2011, taxes were recoverable at the following rates;

- | | |
|------------------------------|----------|
| 1. Motor Car Bargain | Rs25,000 |
| 2. Motorcycle Bargain | Rs10,000 |
| 3. Petrol/ CNG Pumps | Rs50,000 |
| 4. Private Schools/ Colleges | Rs3,000 |

During the year 2014-15, CMO Municipal Committee Shabqadar did not recover taxes worth Rs660,000 from various sources as per detail given below:

S No.	Source	No's	Tax Rate	Amount
1	Motor Car Bargain	10	25,000	250,000
2	Motorcycle Bargain	01	10,000	10,000
3	Petrol/ CNG Pumps	08	50,000	400,000
4	School/Colleges	19	3,000	57,000
5	License Fee	-	-	67,900
			Total	784,900

Moreover, a survey has been conducted according to which 111 No. of Marble Factories and 518 No. of Power Looms were available in tehsil Shabqadar. It is suspected that No. of Marble Factories might have reached to about 200 now. However not any single penny of tax was recovered from them. Audit thus holds that if taxes of Rs50,000 on marble factories and Rs3,000 on Power Looms were imposed and recovered, receipts of Rs10,000,000 and 1,524,000 would have been realized.

The loss was occurred due to lack of internal check over dealing hands.

When pointed out in November, 2015 management replied that detailed reply would be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit recommends investigation of the matter besides disciplinary action against the person(s) at fault.

AP No. 70 (2014-15)

1.4.2.7 Loss due to Re-auction of Shops – Rs3.829 million

Para 23 of GFR Vol., I provides that every public officer is personally responsible for any loss sustained by government through fraud or negligence on his own part or on the part of subordinate disbursing officers.

During the year 2014-15, CMO Municipal Committee Shabqadar, auctioned 08 No's of MC Plaza built under BOT. The auction was held on, 15,18& 22-9-2014 in highest bids were received. As per NIT, an advance of 25% of the bid accepted was required to have been recovered from the successful bidder on the spot which was not done. Neither bank guarantee as surety, nor earnest money of the required amount was recovered so as to mature/ confirm the bid. Ultimately, the security/ earnest money was shown forfeited. Later on, the same shops were re auctioned, in which shop No: 20GF, 2GF, & 19GF were awarded to the same contractor who defaulted in the 1st auction due to non-deposit of 25% advance. Such undue favour to the contractor, resulted into loss to the entity of Rs2,127,400 and to the Govt. for Rs1,701,920 in case of non-deposit of income tax.

Moreover, separate call deposit for each shop was not obtained from each bidder, therefore, successful bidders, who did not deposit 25% advance on the spot, have managed to escape.

The loss was occurred due to lack of internal check over dealing hands.

When pointed out in November, 2015, management replied that detailed reply would be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit requires justification besides fixing responsibility under intimation to Audit.

AP No. 73 (2014-15)

1.4.2.8 Loss to Government due to Non-recovery from BOT Contractor – Rs7.567 million

According to clause 4 (b) of the Model Terms and Conditions for the contracts of auctions, circulated by LCB vide No: AO-II/LCB/6-11/2013/ Dated: 20-12-2013, the contractor shall clear all the dues by 10th of each month to which monthly installment relates, however, who fail to clear the dues in time, shall be liable for penalty @ 1% per day besides cancellation of his contract and forfeiture of the security and advances he has deposited.

According to Sections, 60 and 236 A of the income tax ordinance 2001 read with rule 43 of the income tax rules 2002, income tax @ 10% may be collected form the successful bidders of the contracts of auction.

During 2014-15, CMO Municipal Committee Shabqadar auctioned 21 No's of shops built over BOT Palaza, costing Rs34,960,000 however, an amount of Rs1,973,500 was still outstanding against 03 No's of bidders as per detail given below:

S No	Name	Amount
1	Naib Khan	1,773,500
2	Nadir	105,000
3	Nadir	95,000
	Total	1,973,500

Moreover, Rs27,968,000 as 80% share was paid to contractor however, income tax @ 7.5% for Rs2,097,600 was not recovered from BOT contractor. An amount equal to 10% withholding tax Rs3,496,000 was also not recovered from the successful bidders at the time of auction which put Govt. into loss.

The loss occurred due to lack of internal check over dealing hands.

When pointed out in November, 2015, management replied that detailed reply would be submitted after scrutiny of record. However, no progress was intimated.

Request for convening of DAC meeting was made on 01.12.2015, which was not convened till finalization of this report.

Audit recommends recovery besides fixing responsibility on the person (s) at fault under intimation to Audit.

AP No. 75 (2014-15)

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Department	Caption	Amount
1	04	District Council Charsadda	Misappropriation	0.180
2	18		Irregular expenditure without Technical Sanction	65.950
3	20		Non-recovery from contractors	0.834
4	21		Non-realization of Water User Charges	1.545
5	23		Non-surrender of Developmental Schemes Savings amounting	23.263
6	29	Municipal Committee Charsadda	Less realization of receipts	0.655
7	32		Less realization of receipts	1.074
8	37		Non deduction of sales tax	0.858
9	38		Less realization of receipts	1.025
10	39		Irregular payment	0.699
11	93	Municipal Committee Shabqadar	Non utilization of Developmental Fund	22.687
12			Variation in figures of opening/ closing cash balances of PLA	4.234
13			Defective and non-transparent tendering	24.00
14			Irregular expenditure without technical sanction	16.274
15	97		Irregular tendering	24.00
16			Non imposition of penalty	2.17
17			Total	189.448

ANNEXURE-02
PDP No. 1.2.3.2

Statement showing detail of loss due to departmental collection

S. No.	Name of Contract	Receipts of 2013-14	Collection Required (15% Raise	Collection made	Loss
1	Cattle fair Nisatta	920,000	1,058,000	435,700	622,300
2	Cattle fair Harichand	225,000	258,750	100,225	158,525
3	Cattle fair Umerzai	115,000	132,250	132,250	-
4	Cattle fair Ziam	1,115,000	1,282,250	901,530	380,720
5	Cattle fair utmanzai	1,300,000	1,495,000	1,295,700	199,300
6	Cattle fair sherdahari	21,000	24,150	10,800	13,350
7	Cattle fair Shakh \no 6	150,000	172,500	90,046	82,454
		3,846,000	4,422,900	2,966,251	1,456,649

**ANNEXURE-3
PDP NO. 1.2.3.5**

Statement showing detail of overpayment

DDF 2013-14

S.N o.	Name of Scheme	Est. Cost	Bid cost	Filling quantity	Rate paid	Compaction included 03-27-b	Rate required	Excess	overpayment
1	Sanitation Scheme at Nissata U/C Nissata	Rs. 1.00M	0.9 M	109.75	643	188.31	454.69	188.31	20,667
2	Sanitation Scheme at Akber Abad U/C Maira Prang	Rs. 1.50M	1.35 M	100.23	643	188.31	454.69	188.31	18,874
3	Sanitation Scheme at Kashmiryan U/C Maira Prang	Rs. 1.50M	1.35 M	87.74	643	188.31	454.69	188.31	16,522
4	Sanitation Scheme at U/C Deri Zardad	Rs. 1.50M	1.35 M	21.47	618	188.31	429.69	188.31	4,043
				81.665	643	188.31	454.69	188.31	15,378
5	Sanitation Scheme at Turlandi, Mali Koroona U/C Deri Zardad	Rs. 1.50M	1.35 M	27.94	618.4	188.31	430.09	188.31	5,261
			1.35 M	95.25	643	188.31	454.69	188.31	17,937
15	Sanitation Scheme at Tutam U/C Hisara Nehri	Rs. 1.00M	0.9 M	30.27	618	188.31	429.69	188.31	5,700
16	Sanitation Scheme at Zahid Ullah Kali U/C Dakhi	Rs. 1.00M	0.9 M	42.73	643	188.31	454.69	188.31	8,046
18	Sanitation Scheme at Stanadar Koroona U/c U/C Dakhi	Rs. 0.50M	0.45 M	13.84	643	188.31	454.69	188.31	2,606
19	Sanitation Scheme at Sahibgul Mahal Haji Faqir Khan	Rs. 1.00M	0.9 M	99.66	643	188.31	454.69	188.31	18,767
20	Sanitation Scheme at Moran Shah Koroona U/c Hisara Nehri	Rs. 1.00M	0.9 M	342.21	643	188.31	454.69	188.31	64,442
21	Sanitation Scheme at Hisara Faqir Gul Kali	Rs. 1.00M	0.9 M	147.72	643	188.31	454.69	188.31	27,817
23	Sanitation Scheme at Sadar Gari U/C Katozai	Rs. 2.00M	1.80 M	194.84	618.4	188.31	430.09	188.31	36,690
24	Sanitation Scheme at Kotak U/C Hasanazai	Rs. 1.50M	1.35 M	95.89	618.4	188.31	430.09	188.31	18,057
25	Sanitation Scheme at Haji Awal Din Kali U/C Ziam	Rs. 1.00M	0.90 M	14.35	618.4	188.31	430.09	188.31	2,702
				5.29	618.4	188.31	430.09	188.31	996
26	Sanitation Scheme at Mianganu Kali U/C Ziam	Rs. 1.00M	0.90 M	215.74	618.4	188.31	430.09	188.31	40,626
27	Sanitation Scheme at Gharib Abad U/C Abazai	Rs. 1.50M	1.35 M	169.02	618.4	188.31	430.09	188.31	31,828
28	Sanitation Scheme at Mohalla Miagan Daman/Chashti Abad U/C Matta	Rs. 1.73M	1.55 M	862.48	618.4	188.31	430.09	188.31	162,414
29	Sanitation Scheme at Jamshid Abad U/C Panjpaw	Rs. 0.33M	0.29 M	23.47	618.4	188.31	430.09	188.31	4,420
30	Sanitation Scheme at Ocha Wala Sheikhano Kaly Dhera ko Kaly U/c Haji Zai	Rs. 1.74M	1.56 M	34.51	618.4	188.31	430.09	188.31	6,499
31	Sanitation Scheme at Sarwatkey Major Qilla U/C Haji Zai	Rs. 1.00M	0.90 M	180.57	618.4	188.31	430.09	188.31	34,003
32	Sanitation Scheme at Trakha U/C Haji Zai	Rs. 2.20M	1.98 M	84.48	618.4	188.31	430.09	188.31	15,908
33	Sanitation Scheme at Sheikho, Station Korrora	Rs. 0.50M	0.45 M	23.58	618	188.31	429.69	188.31	4,440
34	Sanitation Scheme at Sardheri Haji Qamar Jan Kali	Rs. 0.70M	0.63 M	62.49	618.4	188.31	430.09	188.31	11,767
35	Sanitation Scheme at Mohalla Sheikhan U/c GhundaKarkana	Rs. 1.00M	0.90 M	256.42	618.4	188.31	430.09	188.31	48,286
37	Sanitation Scheme at Zahid Abad U/c Khanmai	Rs. 1.20M	1.08 M	112	618.4	188.31	430.09	188.31	21,091
38	Sanitation Scheme at Amir Abad U/c Rajjar 1	Rs. 1.00M	0.90 M	49.51	618.4	188.31	430.09	188.31	9,323

40	Sanitation Scheme at U/c Utmanzai	Rs. 0.50M	0.45 M	68	618.4	188.31	430.09	188.31	12,805
41	Sanitation Scheme at U/c Hissara Yasin Zai	Rs. 0.50M	0.45 M	69.96	618.4	188.31	430.09	188.31	13,174
42	Sanitation Scheme at U/c Daulat Pura	Rs. 1.00M	0.90 M	72.5	618.4	188.31	430.09	188.31	13,652
43	Sanitation Scheme at Haji Bakht Baz Hujra Faqir Abad Majokay U/c Maira Prang	Rs. 1.30M	1.170 M	264.84	618.4	188.31	430.09	188.31	49,872
				118.76	643	188.31	454.69	188.31	22,364
44	Sanitation Scheme at Khawrai Taza Gul Kali	Rs. 0.42M	0.36 M	56.76	618	188.31	429.69	188.31	10,688
								Total:	797,669

ANNEXURE-4**PDP NO. 1.3.3.2****Statement showing detail of less deposit of receipt**

(Amount in Rs)

S#	Description	Deposit & Collection Register	Classified Register	Difference
1	Bus Stand Charsadda (Departmental)	11,677,180	11,672,575	4,605
2	2% Property tax	2,585,000	2,356,272	228,728
3	Rikshaw Stand	3,506,800	2,879,254	627,546
4	Tehbazari	2,721,400	2,597,800	123,600
5	License Fee	528,000	519,530	8,470
6	Slaughter House	58,850	55,370	3,480
7	Map Fee	671,000	637,000	34,000
8	Tanga Fee	176,000	139,630	36,370
		21,924,230	20,857,431	1,066,799

Annexure-5
PDP No. 1.3.3.3

Statement showing detail of overpayment

PK-18

(Amount in Rupees)

S.No	Name of scheme	Estimated Cost in (Rs.)	Quantity filling common material	Rate paid	Rate Required (30% below)	Difference	Overpayment
1	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Behlola	1,000,000	5.87	618.80	433.16	185.64	1,090
2	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Turangzai	1,000,000	83.47	618.00	432.60	185.40	15,475
3	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Mohmand Narai	1,000,000	133.87	618.00	432.60	185.40	24,819
4	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Dargai	1,000,000	198.63	618.00	432.60	185.40	36,826
5	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Rajjar 2	3,000,000	170.58	618.00	432.60	185.40	31,626
6	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Hisara Yaseenzai	3,000,000	12.70	1,065.00	745.50	319.50	4,058
7	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Rajjar 1	3,000,000	826.77	618.40	432.88	185.52	153,382
8	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Utmanzai	3,000,000	231.12	618.40	432.88	185.52	42,877
9	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Dosehra	3,000,000	183.63	618.40	432.88	185.52	34,067
10	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Rajjar-I	2,000,000	754.39	618	433	185	139,864
11	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Rajjar-II	2,000,000	1046.79	615	431	185	193,133
12	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Hisara Yaseenzai	2,000,000	303.33	618	432	185	56,192
13	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Utmanzai-i	2,000,000	62.31	616	431	185	11,515
14	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Utmanzai-ii	2,000,000	67.16	615	431	185	12,391
15	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Behlola	2,000,000	215.77	614	430	184	39,745
16	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Mahmud Nari	2,000,000	389.05	618	433	185	72,130
17	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Khanmai	2,000,000	38.73	611	428	183	7,099

18	Pavement street,Drains,Culverts,Side Walls,Etc:U.C Dargai	of	1,000,000	514.62	614	430	184	94,793
19	Pavement street,Drains,Culverts,Side Walls,Etc:U.C Dosehra	of	1,000,000	619.52	614	430	184	114,116
20	Pavement street,Drains,Culverts,Side Walls,Etc:U.C Turangzai	of	2,000,000	445.11	618	433	185	82,523

PK-19

21	Pavement street,Drains,Culverts,Side Walls,Etc: U.C Umerzai	of	5,000,000	440.13	618	433	185	81,600
22	Pavement street,Drains,Culverts,Side Walls,Etc: U.C Maira Umerzai	of	5,000,000	1152.16	618	433	185	213,610
23	Pavement street,Drains,Culverts,Side Walls,Etc:U.C Turangzai	of	5,000,000	144.61	619	433	186	26,845
24	Pavement street,Drains,Culverts,Side Walls,Etc :U.C Sarki Tetara	of	5,000,000	961.6	618	433	185	178,281
25	Pavement street,Drains,Culverts,Side Walls,Etc: U.C Chendro Daag	of	5,000,000	252.19	618	433	185	46,756
26	Pavement street,Drains,Culverts,Side Walls,Etc: U.C Daulat Pura	of	3,000,000	70.9	618	433	185	13,145
27	Pavement street,Drains,Culverts,Side Walls,Etc: U.C Kangra	of	3,000,000	79.26	619	433	186	14,714
28	Pavement street,Drains,Culverts,Side Walls,Etc: U.C Tarnab	of	3,000,000	203.41	619	433	186	37,761
29	Pavement street,Drains,Culverts,Side Walls,Etc :U.C Hisara Yaseenzai	of	3,000,000	99.99	618	433	185	18,538
30	Pavement street,Drains,Culverts,Side Walls,Etc: U.C Agra	of	3,000,000	389.63	618	433	185	72,237
Total:								1,871,209

**Annexure-6
PDP No. 1.3.3.6**

Statement showing detail of overpayment

(Amount in Rupees)

PK-18							
No	NAME OF SCHEME	Estimated Cost in (Rs.)	Quantity S/s of Shingle	Rate paid	Rate Required (less compaction 30% as per PC-I)	Difference	Overpayment
1	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Mohmand Narai	1,000,000	8.85	1,065.00	450.10	614.90	5,442
2	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Utmanzai	3,000,000	349.64	1,065.23	450.10	615.13	215,074
3	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Dosehra	3,000,000	133.41	1,065.00	450.10	614.90	82,034

PK-19

4	Pavement of street,Drains,Culverts,Side Walls,Etc: U.C Maira Umerzai	5,000,000	67.08	1,065	450.1	615	41,263
5	Pavement of street,Drains,Culverts,Side Walls,Etc:U.C Turangzai	5,000,000	273.06	832	450.1	382	104,235
6	Pavement of street,Drains,Culverts,Side Walls,Etc :U.C Sarki Tetara	5,000,000	649.73	1,065	450.1	615	399,668
7	Pavement of street,Drains,Culverts,Side Walls,Etc: U.C Tarnab	3,000,000	540.49	643	450.1	193	104,520
8	Pavement of street,Drains,Culverts,Side Walls,Etc: U.C Agra	3,000,000	207.01	1,065	450.1	615	127,290
Total:							1,079,527