



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

**KHYBER PAKHTUNKHWA**

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATION AND ACRONYMS**

ADP	Annual Development Programme
AIR	Audit & Inspection Report
B&R	Building & Roads
CDR	Call Deposit Receipt
CMD	Chief Minister's Directives
CPWA	Central Public Works Accounts Code
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
LGA	Local Government Act
NC	Neighborhood Council
NIT	Notice Inviting Tender
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PFC	Provincial Finance Commission
PLA	Personal ledger Account
PWP	People Works Programme
RDA	Regional Directorate of Audit
TDC	Tobacco Development Cess
TKPP	Tameer Khyber Pakhtunkhwa Programme
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
UC	Union Council
VC	Village Council
ZAC	Zilla 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's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act 2013, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil/ Town Municipal Administrations.

The report is based on audit of the accounts of TMAs, in District Buner for the Financial Year 2016-17. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, conducted audit on test check basis during 2017-18 with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The Audit Observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of respective appropriate legislative forum through the next year's Audit Report.

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

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

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

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate-General Audit, District Governments, Khyber Pakhtunkhwa, carries out the audit of all Tehsil Municipal Administrations. The Regional Directorate of Audit Mardan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of four District Governments, TMAs and VCs/NCs i.e. Mardan, Swabi, Malakand and Buner respectively.

The Regional Directorate of Audit Mardan has human resource of thirteen officers and staff with a total of 3289 mandays. The annual budget amounting to Rs 13.692 million was allocated to RDA during financial year 2017-18. The directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes and projects.

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

### **a. Scope of Audit**

The total expenditure of the Tehsil Municipal Administrations Daggar, Gagra, Mandanr and Khadu Khel, in District Buner for the Financial Year 2016-17 was Rs 521.631 million. Out of this, RDA Mardan audited an expenditure of Rs 312.978 million which, in terms of percentage, was 60% of auditable expenditure.

The total receipts of Tehsil Municipal Administrations Daggar, Gagra, Mandanr and Khadu Khel in District Buner for the Financial Year 2016-17, were

Rs 256.285 million which, in terms of percentage, were 100% of auditable own receipts.

The total expenditure and receipts of Tehsil Municipal Administrations Daggar, Gagra, Mandanr and Khadu Khel in District Buner, for the Financial Year 2016-17 was Rs 777.916 million. Out of this, RDA Mardan audited transactions of Rs 569.263 million which, in terms of percentage, was 73% of auditable amount.

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

Recovery of Rs 17.080 million was pointed out during the audit. However, no recovery was effected till finalization of this report. Out of the total recoveries, Rs 8.01 million was not in the notice of the executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit department**

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

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

**f. Key Audit Findings of the Report**

1. Irregularity & Non-compliance of Rs 544.424 million were noticed in eleven cases.<sup>1</sup>
2. Weak Internal Controls of Rs 21.400 million were noticed in five cases.<sup>2</sup>

**g. Recommendations**

- Inquiries/investigations be initiated in the highlighted matters
- Recovery of taxes and outstanding amount shall be recovered from the concerned besides action against the person(s) at fault.
- Disciplinary actions need to be taken to stop the violation of the rules and regulations in spending the public money.
- All of the TMAs need to strengthen internal controls i.e. financial, operational, administrative etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.

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<sup>1</sup> Para: (1.2.1.1 to 1.2.1.3) (1.3.1.1 to 1.3.1.3) (1.4.1.1 to 1.4.1.4) & (1.5.1.1)

<sup>2</sup> Para: (1.2.2.1, 1.2.2.2, 1.2.2.3) (1.4.2.1) & (1.5.2.1)



## SUMMARY TABLES AND CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO)in Audit Jurisdiction	04	777.916
2	Total formations in audit jurisdiction	04	777.916
3	Total Entities (PAO)Audited	04	569.263
4	Total formations Audited	04	569.263
5	Audit and Inspection reports	04	569.263
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

### II: Audit Observations regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Assets management	-
2	Financial management	90.002
3	Internal controls	21.400
4	Others	454.422
<b>Total</b>		<b>565.824</b>

### III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for year (2016-17)	Total for the year (2015-16)
1	Outlays Audited	9.901	126.960	216.627	215.775	569.263	183.299
2	Amount Placed under Audit Observation /Irregularities of Audit	-	102.665	8.737	454.422	565.824	251.652
3	Recoveries Pointed Out at the instance of Audit	-	12.663	4.417	-	17.080	9.021
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

#### IV: Irregularities pointed out

(Rs in million)

S. No	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	72.922
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
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.	454.422
4	Quantification of weaknesses of internal controls system.	21.400
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public monies.	17.080
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>565.824</b>

#### V: Cost Benefit

(Rs in million)

S. No	Description	Amount
1	Outlays Audited	569.263
2	Expenditure on audit	0.240
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

# CHAPTER-1

## 1.1 Tehsil Municipal Administrations, in District Buner

### **Introduction, Functions and powers of Tehsil Municipal Administration:**

District Buner has four Tehsils i.e. Gagra, Daggar, Mandanr and Khadu Khel. Each Tehsil is managed by a Tehsil Municipal Officer. Each Tehsil has its own Tehsil Officers (Finance), Tehsil Officers (Infrastructure) and Tehsil Officers (Regulation).

**According to the section 22 of the LGA 2013, the functions and powers of Tehsil Municipal Administration are to;**

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

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

#### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

The budget and expenditure position of Tehsil Municipal Administrations in district Buner for the financial year 2016-17 is as under:

#### Detail of budget and expenditure during Financial Year 2016-17

(Rs in million)

Head	Budget	Expenditure	Excess (Saving)	%age (Saving)
Salary	52.624	37.951	(14.672)	28%
Non-salary	120.545	106.598	(13.946)	12%
Development	498.921	377.082	(71.841)	16%
<b>Total</b>	<b>622.09</b>	<b>521.631</b>	<b>100.459</b>	

**Detail of receipts realized during Financial Year 2016-17**

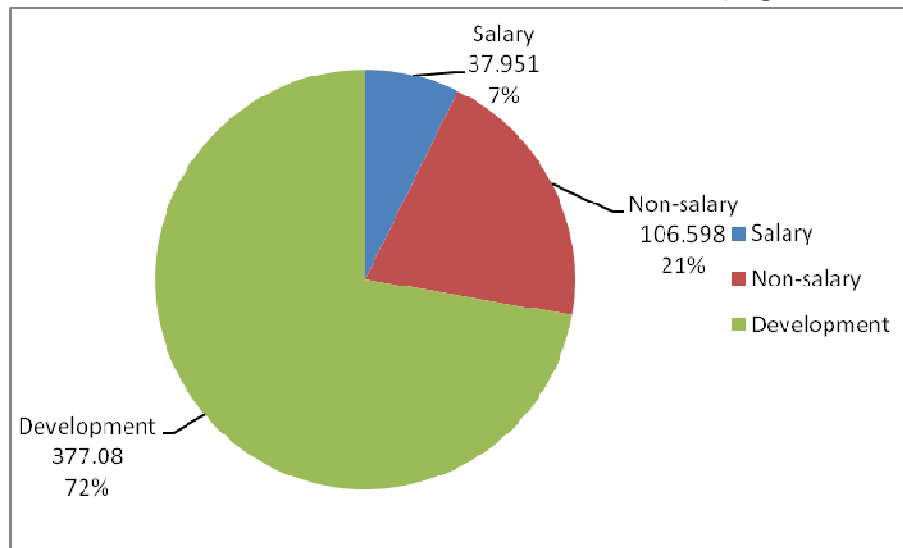
(Rs in million)

2015-16	Provincial Grant Sources	Realization from own sources	Total
Receipts	365.805	256.285	<b>622.09</b>

The savings of Rs 100.459 indicates weakness in the capacity of these local institutions to utilize the allocated budget.

**EXPENDITURE 2016-17**

(Rupees in million)



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

The Audit Reports pertaining to Financial Years 2014-16 on accounts of Tehsil Municipal Administration/Municipal Committees Buner were prepared under the Khyber Pakhtunkhwa Local Government Act, 2013 and submitted to Governor Khyber Pakhtunkhwa but have not yet been discussed in PAC. Provincial Assembly of Khyber Pakhtunkhwa vide letter No PA/KP/PAC/GEN. DISTT GOV/17/7935 dated 23.02.2017 has returned the Audit Reports with the

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

## **1.2 TEHSIL MUNICIPAL ADMINISTRATION GAGRA**



## 1.2.1 Irregularity & Non-compliance

### 1.2.1.1 Non submission of Accounts of Local Government –Rs 147.215 million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer Gagra did not submit the accounts of receipts generated from own sources as well as grants received from the Government amounting to Rs 147,215,000 for consolidation by DAO Buner during financial year 2016-17. Non compilation of receipts accounts resulted in unfair view of the financial statements. Detail is given below:

Period	Particulars	Amount (Rs)
2016-17	Own source Receipts	64,535,000
	Grants from Government	8,2680,000
<b>Total</b>		<b>147,215,000</b>

Irregularity occurred due to violation of LGA 2013, which resulted in non reflection of accounting information in the financial statements of the District.

The irregularity was pointed out to in January 2018. Management did not respond to audit observation.

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

Audit suggests fixing of responsibility besides action against the person(s) at fault.

**AIR Para No. 17 (2016-17)**

### **1.2.1.2 Irregular expenditure without Technical Sanction-Rs 23.608 million**

According to para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

Tehsil Municipal Officer Gagra, Buner awarded contracts of 09 developmental schemes to various contractors out of CMD fund having estimated costs of Rs 28,893,000 during financial year 2016-17. Most of the schemes were completed by expending Rs 23,608,138 but technical sanctions of the schemes were not obtained. Detail is given at annexure-2.

Execution of schemes without technical sanction occurred due to weak managerial control which resulted in irregular expenditure.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be given after verification of record.

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

Audit suggests justification and fixing of responsibility against the person(s) at fault.

**AIR Para No.01 (2016-17)**

### **1.2.1.3 Irregular award of contract-Rs 14.00 million**

According to the terms and conditions of NIT, earnest money/call deposit will be forfeited from the successful contractor who failed to deposit 8% additional security who offered a bid price below 10% of the estimated cost.

Tehsil Municipal Officer Gagra, Buner awarded contract of scheme “water supply scheme Swari bazar UC Rega” to the 2<sup>nd</sup> lowest bidder at 14% below while ignoring the 1<sup>st</sup> lowest bidder who offered 18.50% below the estimated cost of Rs 14,000,000 during financial year 2016-17 which resulted in irregular award of contract and loss of Rs 630,000.

Unauthorized award of contract occurred due to weak financial control which resulted in loss to government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be given after verification of record.

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

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

**AIR Para No. 02 (2016-17)**

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Non imposition/recovery of penalty for late completion of work in stipulated period of time-Rs 9.067 million**

According to clause-2 of the conditions of the contract agreement the contractor have to pay compensation @ 1 to 10% of the estimated cost per day for the delay in completion of work.

Tehsil Municipal Officer Gagra, Buner awarded various contracts of works to different contractors during financial year 2016-17 but they failed to complete the contracts within the stipulated period of time. Penalty of Rs 9,067,660 @ 10% was required to be imposed & recovered from the contractors which was not done. Detail is given at annexure -3.

Non imposition and recovery of penalty occurred due to weak internal control which resulted in loss to government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be given after verification of record.

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

Audit suggests recovery and deposit into government treasury besides action against the person(s) at fault.

**AIR Para No. 07 (2016-17)**

**1.2.2.2 Non achievement of 25% target of local fund receipts-Rs 4.320 million**

According to serial No. 2 of the policy guidelines for the auction of local council contracts for the financial year 2016-17, minimum target receipt for the year was 20% over the last year bid/income.

TMO Gagra made less realization of receipts for Rs 4,320,731 from General Bus Stand Sawari, cattle Fair Swari and Property Tax by not achieving target of 20% increase on previous year receipts during financial year 2016-17 which put the TMA in loss. Detail is given at annexure -4.

Less realization of receipts occurred due to negligence which resulted in loss to TMA.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be given after verification of record.

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

Audit suggests justification of loss and action against person(s) at fault.

**AIR Para No. 12 (2016-17)**

**1.2.2.3 Overpayment due to allowing higher rate-Rs 1.174 million**

According to 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.

Tehsil Municipal Officer Gagra, Buner overpaid Rs 1,174,111 by allowing rate of Rs 444.97/M3 instead of Rs 191.10/M3 for the item “ excavation upto 1.5 meter depth” in the two different works to the contractors during financial year 2016-17 which are summarized below and further detail is given in annexure-5.

S.#	Name of scheme	Overpayment (Rs)
1	Construction of road Taj Ahmed Korona UC Gulbandai	615,885
2	Kacha Road Aalami Banda Phase-II	558,226
	<b>Total</b>	<b>1,174,111</b>

Overpayment occurred due to weak internal control which resulted in loss to government.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be given after verification of record.

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

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

**AIR Para No.05 (2016-17)**

### **1.3 TEHSIL MUNICIPAL ADMINISTRATION MANDANR**

### 1.3.1 Irregularity & Non-compliance

#### 1.3.1.1 Non submission of Accounts of Local Government –Rs 48.891 million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer Mandanr did not submit the accounts of receipts generated from own sources as well as grants received from Government amounting to Rs 48,891,000 for consolidation by DAO Buner during financial year 2016-17. Non compilation of receipts accounts resulted in unfair view of the financial statements. Detail is as given below:

Period	Particulars	Amount (Rs)
2016-17	Own source Receipts	28,312,000
	Grants from Government	20,579,000
<b>Total</b>		<b>48,891,000</b>

Irregularity occurred due to violation of LGA 2013, which resulted in non reflection of accounting information in the financial statements of the District.

The irregularity was pointed out in January 2018. Management did not respond to audit observation.

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

Audit suggests submission of accounts of receipts besides action against the person(s) at fault.

**AIR Para No. 16 (2016-17)**



**1.3.1.2 Irregular expenditure without Technical Sanction-Rs 3.248 million**

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

Tehsil Municipal Officer Mandanr, Buner awarded contract of 02 developmental schemes amounting to Rs 3,248,000 to various contractors during financial year 2016-17 which were completed but Technical Sanctions of the schemes were not accorded. Detail is given as below.

<b>S. no</b>	<b>Name of scheme</b>	<b>Estimated Cost (Rs)</b>
1	09 Nos Hand Pump Sura Abdul Majeed House, Nazeer Ahmad etc	1,548,000
2	PCC road Balsira to Chorarai	1,700,000
<b>Total</b>		<b>3,248,000</b>

Execution of schemes without technical sanction occurred due to weak financial controls and violation of rules which resulted in irregular expenditure.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be given after verification of record.

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

Audit suggests justification and fixing of responsibility against the person(s) at fault.

**AIR Para No. 03 (2016-17)**

### **1.3.1.3 Non surrender of savings of District ADP-Rs 2.764 million**

According to Para 95 of General Financial Rules Volume I, 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.

TMO Mandanr Buner awarded contracts of 17 development schemes with estimated cost of Rs 6,756,000 out of District ADP Fund 2015-16 to different contractors during financial year 2016-17. The schemes were completed with Rs 3,992,172 with savings Rs 2,764,828 lying in PLA which were not surrendered to District Government.

Non surrender of savings occurred due to weak financial controls which resulted in blockage of government money.

The irregularity was pointed out in January 2018. Management stated that detailed reply would be given after verification of record.

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

Audit suggests surrender of savings and action against the person(s) at fault.

**AIR Para No. 01 (2016-17)**

## **1.4 TEHSIL MUNICIPAL ADMINISTRATION DAGGAR**

## 1.4.1 Irregularity & Non-compliance

### 1.4.1.1 Non submission of Accounts of Local Government –Rs 191.661 million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer Daggar did not submit the accounts of receipts generated from own sources as well as grants received from Government amounting to Rs 191,661,363 for consolidation by DAO Buner during financial year 2016-17. Non compilation of receipts accounts resulted in unfair view of the financial statements. Detail given below:

Period	Particulars	Amount (Rs)
2016-17	Own source Receipts	136,373,363
	Grants from Government	55,288,000
<b>Total</b>		<b>191,661,363</b>

Irregularity occurred due to violation of LGA 2013, which resulted in non reflection of accounting information in the financial statements of the District.

The irregularity was pointed out in February 2018. Management did not respond to audit observation.

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

Audit suggests fixing of responsibility besides action against the person(s) at fault.

**AIR Para No. 20 (2016-17)**

**1.4.1.2 Irregular expenditure without Technical Sanction -Rs 26.412 million**

According to Para 2.4 of B&R Department Code, no work shall be started without administrative approval, technical sanction and allotment of funds

Tehsil Municipal Officer Daggar, Buner awarded contracts of 13 developmental schemes to various contractors from PFC and CMD funds amounting to Rs 34,533,000 out of which an expenditure of Rs 26,412,012 was incurred during financial year 2016-17 but Technical Sanctions of the schemes were not obtained despite completion of the schemes. Detail as per annexure-6.

Execution of schemes without technical sanction occurred due to weak managerial control and violation of rules which resulted in irregular expenditure.

The irregularity was pointed out in February 2018. Management stated that TS would be obtained from the competent authority however no progress was intimated.

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

Audit suggests justification and fixing of responsibility against the person(s) at fault.

**AIR Para No.08 (2016-17)**

**1.4.1.3 Unjustified balance of Developmental Fund in PLA-Rs 13.248 million**

Para 95 of General Financial Rules volume 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.

Tehsil Municipal Administration Dagggar's Personal Ledger Account reflected a closing balance of Rs 13,248,008 during financial year 2016-17 under the heads CMD, TKPP,TDC,PWP-II and District ADP. TMO failed to clarify status of the closing balance amount whether it was saving or otherwise. Detail as per annexure-7.

Unjustified balance of the fund occurred due to weak financial control which resulted in blockage of Government money.

The irregularity was pointed out in February 2018. Management stated that detailed reply would be given after verification of record.

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

Audit suggests justifying the closing balance of the fund in PLA and action against the person at faults.

**AIR Para No. 18 (2016-17)**

**1.4.1.4 Unauthentic payment on account of doubtful execution of work-Rs 6.723 million**

According to 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.

Tehsil Municipal Officer Dagggar, Buner paid Rs 6,723,677 for the item of work "Providing and Laying cut joint test & disinfect complete GI pipe" during financial year 2016-17. Audit held that fixing of GI pipe was unauthentic due to the following reasons, hence chances of misappropriation cannot be ruled out as per available record.

1. No excavation was made for fixing of GI pipe as MB did not include excavation cost.
2. No proper locations were shown for the fixing of pipe in MB.
3. No acknowledgement was taken from locals after fixing of pipes.
4. Satisfactory completion certificate from the concerned Nazim/member was not taken

S. No	Name of scheme	Expenditure (Rs)
1	WSS Kohay from Chalgazi to Kohay UC Abakhel	4,000,000
2	WSS alongwith water tank Patora Torwarsak	2,723,677
<b>Total</b>		<b>6,723,677</b>

Overpayment occurred due to weak internal control which resulted in loss to governments.

The irregularity was pointed out in February 2018. Management stated that excavation was made on site for fixing of GI pipe and locations were shown. Moreover, certificates from the locals and Tehsil Nazim have been obtained. Reply was not correct as no documentary evidence was produced in support of the reply.

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

Audit suggests investigation/recovery and action against the person(s) at fault.

**AIR Para No. 04 (2016-17)**

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Overpayment due to allowing higher rates Rs 2.422 million**

According to 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.

Tehsil Municipal Officer Daggar, Buner overpaid Rs 2,421,964 by allowing full rate for the item “Providing and Laying HDPE and GI pipe” without deducting labour charges during financial year 2016-17. Audit holds that the local office was required to exclude labor charges from the rate of HDPE/GI pipes as these were distributed amongst the locals which was evident from the acknowledgement receipt. Detail as per annexure-8.

Overpayment occurred due to weak internal control which resulted in loss to governments.

The irregularity was pointed out in February 2018. Management did not respond to audit observation.

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

Audit suggests investigation/recovery and action against the person(s) at fault.

**AIR Para No.02 (2016-17)**



## **1.5 TEHSIL MUNICIPAL ADMINISTRATION KHADU KHEL**

## 1.5.1 Irregularity & Non-compliance

### 1.5.1.1 Non submission of Accounts of Local Government –Rs 66.654 million

According to Section 36(2)(b) read with Section 36(3) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources and send to Government, Accountant General and Nazim District Council.

Tehsil Municipal Officer Khadu Khel did not submit the accounts of receipts generated from own source and grants received from Government amounting to Rs 66,654,771 for consolidation by DAO Buner during financial year 2016-17. Non compilation of receipts accounts resulted in unfair view of the financial information. Detail given below:

Period	Particulars	Amount (Rs)
2016-17	Own source Receipts	27,064,771
	Government receipts	39,590,000
<b>Total</b>		<b>66,654,771</b>

Irregularity occurred due to violation of LGA 2013, which caused non reflection of accounting information in the financial statements of the District.

The irregularity was pointed out to in February 2018. Management did not respond to audit observation.

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

Audit suggests fixing of responsibility besides action against the person(s) at fault.

**AIR Para No.10 (2016-17)**

## 1.5.2 Internal Control Weaknesses

### 1.5.2.1 Loss to government due to non-deposit of Income Tax-Rs 4.417 million

According to Finance Department of Khyber Pakhtunkhwa Notification No.SO (Dev-11) FD/12-6/2014-15 dated 5-1-2015, all works departments while preparing cost estimates of development projects which fall in the tax exempted areas, shall frame the same on market rate system but with less relevant percentage cost to defray the amount added in rate analysis of all works/ supply items to meet withholding tax.

Tehsil Municipal Officer Khadu Khel Buner deducted Rs 3,115,898 from various contractors' bills on account of adjustment of Income Tax during financial year 2016-17 but the amount was not deposited into Government treasury and retained in PLA. Detail as per annexure-9.

Moreover, Tehsil Municipal Officer Khadu Khel Buner deducted Rs 1,501,467 on account of Income Tax for developmental works executed by two contractors belonging to taxable area. The amount was not deposited in to government treasury and retained in PLA. Detail is given below:

S No	Name of work	Work done amount	Income tax
1	Construction of Road at Dagai to Jandow	10,900,000	817,500
2	Road from Palo Dand towards Misri Khan Dand	9,119,573	683,967
<b>Total</b>			<b>1,501,467</b>

Non adjustment of Income Tax occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out in February 2018. Management stated matter would be investigated and proper reply would be submitted later on. Reply was not tenable as income tax was not deposited into Government treasury.

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

Audit suggests deposit of Income Tax in Government treasury and action against the person(s) at fault.

**AIR Para No. 05 (2016-17)**

## ANNEXURE

### Annexure-1

#### MFDAC Paras

S#	AIR No.	Caption	Rs (M)
		<b>TMA KHADU KHEL</b>	
1	01	Loss to Government due to unjustified expenditure of 1% Technical Sanction charges	0.304
2	02	Irregular and unjustified expenditure on account of TA/DA	0.046
3	03	Non- deposit of RTA share	0.072
4	04	Non-Deduction of Disable Person Rehabilitation Fund	0.018
5	06	Non-deposit of stamp duty amount in government treasury	0.083
6	07	Non-allocation of funds out of 30 % PFC share for beautification	9.22
7	08	Loss to Government due to non- deduction of stamp duty, Sales tax and Income Tax	0.410
8	09	Overpayment due to allowing PCC 1:2:4 instead of PCC 1:3:6	0.060
		<b>TMA MANDANR</b>	
9	04	Non imposition/recovery of penalty for delay in completion of work in stipulated period of time	0.320
10	05	Doubtful Substandard execution of work	5.433
11	06	Overpayment due to allowing unjustified excavation	0.291
12	07	Overpayment due to allowing excess quantity	0.319
13	08	Non deposit of Tender Form fee	0.537
14	09	Non deposit of stamp duty and professional tax on execution of works	0.565
15	10	Non deposit of Income Tax and Sales Tax	0.167
16	11	Non deduction of Income Tax from the suppliers	0.219
17	12	Irregular award of contract of sign boards fee	0.252
18	13	Less deposit of 2% LCB Pool Share	0.265

19	14	Loss due to non-achievement of target	0.139
20	15	Irregular purchase	0.49
		<b>TMA DAGGAR</b>	
21	01	Overpayment due to allowing unjustified execution of item of works and wrong arithmetic calculation	0.386
22	03	Loss due to non deposit/non-deduction of income tax from the contractor	0.373
23	05	Misclassification of 10% sports/women/youth share out of PFC fund	10.422
24	06	Overpayment due to allowing inadmissible cost factor and non-deposit of income tax	0.425
25	07	Non deposit of 10%cost of old material	0.500
26	10	Unauthorized execution works outside the jurisdiction of TMA	2.00
27	11	Loss due to less realization of local fund receipts	0.324
28	12	Non deduction of Income Tax and 1/5 <sup>th</sup> Sale Tax from the suppliers	0.379
29	13	Loss due to unjustified payment to the supplier	0.075
30	14	Irregular purchase of vehicles	4.900
31	15	Unjustified and irregular payment on account of Sport Gala	0.250
32	16	Unjustified and irregular expenditure	0.769
33	17	Unjustified excess expenditure on account of Entertainment Charges	0.140
34	19	Non recovery of water charges	0.108
		<b>TMA GAGRA</b>	0
35	03	Irregular execution of schemes of WSS	1.400
36	04	Overpayment due to allowing unjustified execution of PCC	0.515
37	06	Overpayment due to allowing excess quantity in road cutting Rs 604,095 and non-deduction of voids Rs 99,418	0.703
38	08	Misclassification of 10% Sports/Women/Youth share out of PFC fund	8.054
39	09	Overpayment due to allowing excess quantity in road cutting	0.847
40	10	Non deposit of Income Tax and Sales Tax	0.303

41	11	Non deduction of Income Tax and 1/5 <sup>th</sup> Sale Tax from the suppliers	0.362
42	13	Unjustified excess expenditure on account of Entertainment Charges	0.140
43	14	Irregular purchase of vehicles	4.900
44	19	Non collection of Annual Fee from petrol and CNG filling stations	0.425
45	16	Irregular expenditure on account of advertisement charges	0.257
<b>Total</b>			<b>41.967</b>

**Annexure-2**  
**Para 1.2.1.2**

**Detail of schemes without TS**

<b>S. No</b>	<b>Name of scheme</b>	<b>Estimated cost (Rs)</b>	<b>Expenditure (Rs)</b>
1	PCC road at village Dherai UC Norizai	2,000,000	2,000,000
2	Leftover portion (2 <sup>nd</sup> phase) Pani road Kulyari UC Dewana baba	2,000,000	2,000,000
3	Construction/ improvement of Shereen Korona UC Gagra	2,000,000	2,000,000
4	PCC road Jung Maira Sher Akbar Khan UC Gagra	2,000,000	2,000,000
5	Pcc road Jung Maira Said Hakeem Shah Korona UC Gagra	2,000,000	2,000,000
6	Construction of road Dund Maraud to Ghanj Shal Sar UC Gul Bandai	2,000,000	1,544,703
7	Construction of road from ghazi banda to pukhtano maira chagharzai	10,973,000	7,208,190
8	Construction of road Taj Ahmed Korona UC Gul Bandai	2,920,000	2,627,823
9	Alami Banda road phase-II	3,000,000	2,227,422
<b>Total</b>		<b>28,893,000</b>	<b>23,608,138</b>



**Annexure -3****Para 1.2.2.1****Non imposition of Penalty due to late completion of works**

S.No	Name of Scheme	work order date	completion date	Actual date of completion	E/Cost (Rs)	Penalty (Rs)
1	WSS, sanitation and drainage system	09.04.2015	30-06-2016	In progress	41,446,605	4,144,660
2	PCC Road Sunigram	09.04.2015	30-06-2016	In progress	24,300,000	2,430,000
3	Construction of road Taj Ahmed Korona UC Gulbandai	25.11.2016	30.06.2017	In progress	2,920,000	292,000
4	Kacha Road Aalami banda Phase-II	25.11.2016	24.05.2017	In progress	3,000,000	300,000
5	PCC road Rega 1 Kandaro UC Rega 1	22.12.2106	21.06.2017	In progress	6,040,000	604,000
6	Construction of kacha road VC Shal Bandi Aloo	22.12.2106	21.06.2017	In progress	2,000,000	200,000
7	Construction of road from Ghazi banda to Pukhtur	25.11.2016	24.05.2017	In progress	10,970,000	1,097,000
<b>Total</b>						<b>9,067,660</b>

**Annexure -4**  
**Para 1.2.2.2**

**Detail of less realization of local fund receipts**

<b>S#</b>	<b>Particulars</b>	<b>Previous year receipts (2015-16)</b>	<b>Increase/revision of schedule of rates</b>	<b>20% increase over previous year bid/receipts</b>	<b>Amount required to be realized</b>	<b>Amount realized in 2016-17</b>	<b>Less realization</b>
1	General Bus Stand Swari	3,218,872	136%/ rates revised in August 2016= Rs 4,377,666		7,596,535	5,634,315	1,962,220
2	2% Property Tax	35,150,000		7,030,000	42,180,000	41,065,725	1,114,275
3	Cattle Fair Swari	12,569,522		2,513,904	15,083,426	13,839,190	1,244,236
<b>Total</b>							<b>4,320,731</b>

**Detail of overpayment in excavation****1. Name of scheme: Construction of road Taj Ahmed Korona UC  
Gulbandai**

S. No	Particular	Quantity M3	Rate (Rs)	Amount (Rs)
1	Excavation required from 1.5 m depth to 3.0 m depth	348 (detail given below in table)	444.97	154,649
2	Excavation required upto 1.5 m depth	2,915	191.10	557,076
3	Total payment required	3,263 (Total Quantity)	-	711,725
4	Total payment made for excavation upto 3m	-	-	1,451,781
5	<b>Total overpayment:</b>	-	-	<b>740,056</b>
6	Add: Cost factor of 1.09 on S. No 05	-	-	806,661
7	Less: 23.65% below rate from S. No 06	-	-	190,775
8	<b>Overpayment (7-6)</b>			<b>615,885</b>

**Detail of quantity**

Particular (1)	Excavation quantity paid (2)	Excavation quantity required upto 1.5m depth (3)	Excavation quantity required from 1.5 to 3m depth (4=depth of column 2 – depth of column 3)
	<u>LBD</u>	<u>LBD</u>	<u>LBD</u>
Entry 01 in MB	25x4.72x2.10=248	25x4.72x1.5=71	25x4.72x.60=71
Entry 02	25x5.55x2.4=333	25x5.55x1.5=125	25x5.55x.90=125
Entry 03	25x5.55x2.05=284	25x5.55x1.5=76	25x5.55x.55=76
Entry 04	25x5.85x1.65=241	25x5.85x1.5=22	25x5.85x.15=22
Entry 05	25x5.00x1.80=225	25x5.00x1.5=38	25x5.00x.30=38
Entry 06	25x4.30x1.65=177	25x4.30x1.5=16	25x4.30x.15=16
<b>Total</b>	<b>1509m3</b>	<b>1161m3</b>	<b>348m3</b>

**2. Name of scheme: Kacha Road Aalamibanda Phase-II**

S. No	Particular	Quantity M3	Rate (Rs)	Amount (Rs)
1	Excavation required from 1.5 m depth to 3.0 m depth	3509 (detail given below in table)	444.97	1,561,400
2	Excavation required upto 1.5 m depth	2708	191.10	517,499
3	Total payment required	6217 (Total Quantity)	-	2,078,899
4	Payment made for excavation upto 3m	-	-	2,767,713
5	Overpayment:	-	-	688,814
6	Add: Cost factor of 1.09 on S. No 05	-	-	750,808
7	Less: 25.65% below rate from S. No 06	-	-	192,582
8	Overpayment (7-6)			558,226

**Name of scheme: Kacha Road Aalami Banda Phase-II (Detail of quantity)**

	Total excavation quantity paid				excavation required upto 1.5m				excavation from 1.5 to 3m			
	L	B	D	total m	L	B	D	total m	L	B	D	total m
25	25	3.8	3.65	347	25	3.8	1.5	143	25	3.8	2.15	204
50	25	4.3	2.45	263	25	4.3	1.5	161	25	4.3	0.95	102
75	25	4.7	0.85	100	25	4.7	1.5	176	25	4.7	0	0
100	25	5.2	1.1	143	25	5.2	1.5	195	25	5.2	0	0
125	25	5.75	2.95	424	25	5.75	1.5	216	25	5.75	1.45	208
150	25	5.25	3.15	413	25	5.25	1.5	197	25	5.25	1.65	217
175	25	6	3.7	555	25	6	1.5	225	25	6	2.20	330
200	25	6.15	2.7	415	25	6.15	1.5	231	25	6.15	1.20	185

225	25	6.15	3.5	538	25	6.15	1.5	231	25	6.15	2.00	308
250	25	6.05	4.5	681	25	6.05	1.5	227	25	6.05	3.00	454
275	25	5.85	4.5	658	25	5.85	1.5	219	25	5.85	3.00	439
300	25	6.4	5	800	25	6.4	1.5	240	25	6.4	3.50	560
325	25	6.75	4.25	717	25	6.75	1.5	253	25	6.75	2.75	464
350	25	6.15	4.25	653	25	6.15	1.5	231	25	6.15	2.75	423
375	25	4.85	3.65	443	25	4.85	1.5	182	25	4.85	2.15	261
400	25	4.85	3.15	382	25	4.85	1.5	182	25	4.85	1.65	200
425	25	5.5	3.5	481	25	5.5	1.5	206	25	5.5	2.00	275
450	25	5.1	3.8	485	25	5.1	1.5	191	25	5.1	2.30	293
475	25	4.15	4.65	482	25	4.15	1.5	156	25	4.15	3.15	327
500	25	4.55	4.35	495	25	4.55	1.5	171	25	4.55	2.85	324
525	25	5.15	2.65	341	25	5.15	1.5	193	25	5.15	1.15	148
550	25	5.4	2.15	290	25	5.4	1.5	203	25	5.4	0.65	88
575	25	5.35	1.55	207	25	5.35	1.5	201	25	5.35	0.05	7
600	25	4.6	1.55	178	25	4.6	1.5	173	25	4.6	0.05	6
625	25	5	2.4	300	25	5	1.5	188	25	5	0.90	113
650	25	5.05	4.3	543	25	5.05	1.5	189	25	5.05	2.80	354
675	25	5.4	6.15	830	25	5.4	1.5	203	25	5.4	4.65	628

680	5	4.9	5.75	141	5	4.9	1.5	37	5	4.9	4.25	104
	Total quantity			12305	Qty required for excavation upto 1.5m depth after road cutting			2708 m3 (5416x1/2)	Qty required for excavation beyond 1.5m depth after road cutting			3509 m3 (7019x1/2)

**Annexure -6**  
**Para 1.4.1.2**

**Detail of schemes without TS**

S. No	Name of scheme	Estimated cost (Rs)	Expenditure (Rs)
1	Repair of Damage Transformer for PK-79 Buner	3,000,000	3,000,000
2	Water Supply scheme at UC Gokand, UC Daggar, UC Malakpur, UC Gadeze UC Elai& UC Karapa	5,000,000	1,875,000
3	Construction of Road at MulaYousaf UC Karapa	2,000,000	1,470,000
4	WSS along-with Water Tank at Jower Ali Sher Khail Mohallah	2,000,000	633,381
5	Water Supply Scheme from Chalgazi to Kohay Abakhel	4,000,000	3,676,001
6	Water supply scheme alongwith water tank PatoraTorwarsak	3,000,000	2,914,901
7	Installation of Hand Pump / Pressure Pump at Baroz khan / sherqayam korona, Pordal Korona Beshpor,etc at UC Karapa	1,800,000	1,309,640
8	Construction of Causeway at Bhatai	3,000,000	2,535,750
9	Construction of Boundary wall for graveyard PirbabaPacha	1,733,000	1,494,750
10	Construction of cell spain culvert at Haji Roze Khan Koroona Mazafat Char	2,000,000	1,479,078
11	Construction of cell spain culvert at shabaz khan koroona Jower road Area	2,000,000	1,770,000
12	Construction of Causeway at PachaPirbaba	3,000,000	2,570,250
13	Construction of Janazgha at BhataiKalay	2,000,000	1,683,261
<b>Total</b>		<b>34,533,000</b>	<b>26,412,012</b>

**Annexure -7****Para 1.4.1.3****Detail of unjustified balance in PLA**

<b>S#</b>	<b>Name of fund</b>	<b>Amount (Rs)</b>
1	Tameer e Khyber Pakhtunkhwa Programme	3,601,990
2	District ADP	46,622
3	CMD	4,161,920
4	PWP-II	15,045
5	Tobacco Cess	1,382,855
6	Finance Minister Directive	136,344
7	CMD 2014-15	2,218,098
8	District ADP 2014-15	1,685,134
<b>Total</b>		<b>13,248,008</b>



**Annexure -8**  
**Para 1.4.2.1**

**Detail of overpayment due to allowing higher rates**

Name of scheme	Dia of pipe	Quantity (Meter)	Rate paid P/M (Rs)	Labor rate P/M (Rs)	Labor charges Amount (Rs)	Below rate	Over payment (Rs)
(1)	(2)	(3)	(4)	(5)	(6=5x3)	(7)	(8=6-7)
WSS Aziz Nazoo Tangay etc at UC Malikhel	32mm	304.78	127.93	79.87	24,343	13,632	10,711
	25mm	2895.45	115.92	79.87	231,260	129,505	101,754
	20mm	10972.26	107.91	79.87	876,354	490,758	385,596
WSS at Fazli Hakeem Koroonna Barjo Kanye etc UC Gadeze	20mm	6400.48	107.91	79.87	511,206	102,241	408,965
	1.5"GI	457.17	638.51	101.25	46,288	9,258	37,030
WSS UC Gokand PK-79	20mm	45991.16	107.91	79.87	3,673,314	2,295,821	1,377,493
	25mm	3352.63	115.92	79.87	267,775	167,359	100,415
<b>Total</b>							<b>2,421,964</b>

**Annexure -9**  
**Para 1.5.2.1**

**Detail of Non-deposit of income tax**

<b>S.No</b>	<b>Name of work</b>	<b>Estimated cost (Rs)</b>	<b>Income Tax @ 7.5 (Rs)</b>
1	Boring /installation of hand pump U/C Totalai	275,463	20,660
2	Boring /installation of hand pump Sher Alam Dapooona U/C Totalai	202,260	15,169
3	Boring /installation of hand pump Jafer Khail U/C Totalai	229,900	17,242
4	Boring /installation of hand pump Aziz Ahmad U/C Totalai	273,500	20,512
5	Boring /installation of hand pump Ibrahim House U/C Totalai	252,400	18,930
6	Boring /installation of hand pump Stepa Nehar U/C Totalai	231,400	17,355
7	Boring /installation of hand pump near Zarshad house U/C Totalai	245,400	18,405
8	Boring /installation of hand pump near Lal Bana Meera U/C Totalai	252,100	18,097
9	Boring /installation of hand pump near Jamshed house U/C Totalai	239,500	17,962
10	Boring /installation of hand pump near said Gumband U/C Ghurghustoo	220,550	16,541
11	Boring /installation of hand pump near Laj Bar Khan U/C Ghurghustoo	230,100	17,257
12	Boring /installation of hand pump near Rahim Shah U/C Ghurghustoo	291,100	21,832
13	Water supply line at various villages U/C Sarwai	340,847	25,563
14	Water supply line at various places U/C Sarwai	509,168	38,188
15	water supply scheme village Kalia U/C Kangalai	981,333	73,600
16	Boring /installation of hand pump Gani Rehman U/C Ghur ghustoo	312,400	23,430
17	Boring /installation of hand pump Arshad U/C Ghur Ghustoo	230,100	17,257
18	Boring /installation of hand pump Mursaleen U/C Ghur Ghustoo	220,550	16,541

19	Boring /installation of hand pump Shemen khanU/C Ghur Ghustoo	218,300	16,372
20	Water supply line addy village Chinglai	264,600	19,845
21	Boring /installation of hand pump Adda U/C chinglai	232,829	17,462
22	Boring /installation of hand pump Jamshad mohullah U/C Chinglai	232,830	17,462
23	Boring /installation of hand pump Allahu Akbar Colony U/C Chinglai	251,770	18,883
24	Boring /installation of hand pump Mir jamal U/C chinglai	260,740	19,555
25	Boring /installation of hand pump Afsar Koorna U/C Chinglai	251,770	18,883
26	Boring /installation of hand pump Bazar U/C Chinglai	232,830	17,462
27	Boring /installation of hand pump Main Bazzar U/C Chinglai	246,780	18,508
28	Boring /installation of hand pump Fazal Subhan U/C Chinglai	253,000	18,975
29	Water supply pipe line Abdul Qadir U/C Chinglai	349700	26,227
30	Construction of street pavement U/C Totalai	1479,533	110,965
31	Construction of street pavement Fazal hakeemu/C Totalai	156,000	11,700
32	Construction of street pavement new Khawaru/C Totalai	159,000	11,925
33	Construction of street pavement near bridge U/C Totalai	302,600	22,695
34	Construction of street pavement near bazaru/C Totalai	203,500	15,262
35	Construction of street pavement near Nazim U/C Totalai	412,900	30,967
36	Construction of RCC pipe line of Madrassa Lilbanat U/C totalai	160,400	12,030
37	Construction of street pavement near Muhammad Naeem U/C Totalai	250,000	18,750
38	Construction of street pavement near Bagh U/C Ghurghstoo	300,000	22,500
39	Construction of street pavement near Satar Khan U/C Ghurghstoo	210,000	15,750
40	Construction of street pavement near Nogram U/C Ghurghstoo	200,900	15,067

41	Construction of street pavement near Samar Gul U/C Ghurghstoo	200,000	15,000
42	Construction of street pavement near Amir saidu/C Ghurghstoo	202,000	15,150
43	Construction of street pavement near Iqbal said U/C Ghurghstoo	394,800	29,610
44	Construction of street pavement near Sowawai U/C Ghurghstoo	127,500	9,562
45	Construction of PCC road at village Dakara Main Lar Sarwai	1500,000	112,500
46	Construction of street pavement near Qasim Khail U/C Sarwai	143,233	10,742
47	Construction of street pavement near at Kalan street U/C Sarwai	366,400	27,480
48	Construction of street pavement near Ziarat gul U/C kangalai	234,457	17,584
49	Construction of street pavement near Saba Khan U/C kangalai	1,035,000	77,625
50	Construction of street pavement near Said karim U/C Ghurghstoo	500,000	37,500
51	Construction of street pavement near Jandara U/C Ghurghstoo	500,000	37,500
52	Construction of street pavement near Sher Muhmmad U/C Ghurghstoo	500,000	37,500
53	Construction of street pavement near Mukhtiar U/C Chinglai	130,400	9,780
54	Construction of street pavement near Mir Ajmal main road U/C Chinglai	116,450	8,734
55	Construction of street pavement near Qamargai U/C Chinglai	101,440	7,608
56	Construction of street pavement near Madrass Jamia Fatimia U/C Chinglai	179,681	13,476
57	Construction of RCC pipe line Razim Khan Chinglai	126,700	9,502
58	Construction of street pavement near Jamil street U/C Chinglai	129,391	9,704
59	Construction of street pavement near Khawar U/C Chinglai	129,391	9,704
60	Construction of street pavement near Sero U/C	675,600	50,670

	Chinglai		
61	Construction of street pavement near Zari Dad U/C Chinglai	261,640	19,623
62	Construction of street pavement near Sariiek khanu/C Chinglai	230,300	17,272
63	Construction of street pavement near Wali Muhammad house U/C Chinglai	73,000	5,475
64	Construction of street pavement near Gul Bahar U/C Chinglai	109,000	8,175
65	Construction of street pavement near Masjid Kalan U/C Chinglai	500,000	37,500
66	Construction of street pavement near Rasheed gul U/C Chinglai	462,800	34,710
67	Construction of street pavement near Shah Zaman U/C Sarwai	116,000	8,700
68	Construction of street pavement near Ali zar U/C Chinglai	66,800	5,010
69	Construction of street pavement near Jaffar Khail U/C Chinglai	414,960	31,122
70	Construction of street pavement near Hakeem U/C Chinglai	348,850	26,164
71	Construction of street pavement near Sero Jamoo road U/C Chinglai	345,800	25,935
72	Construction of street pavement near Dhandai U/C Chinglai	349,700	26,277
73	Construction of protection wall near Khawar U/C Totalai	839,700	62,977
74	Construction of protection wall near Qamar Khel U/C Totalai	500,000	37,500
75	Widening of road from jan Muhammad Kandao towards Gajoo	1500,000	112,500
76	Construction of PCC road Qasim Khail towards tube well	1,562,800	117,210
77	Construction of street pavement near house Kooka U/C chinglai	1,000,000	75,000
78	Construction of road at Tegaray near GMS U/C ghurgudhtoo	327,100	24,532
79	Construction of road near Khawray Kotay Rahim	327,100	24532

	Khan at Kalan		
80	Construction of PCC road Bena meera U/C Totalai	327,100	24,532
81	Construction of PCC road Muhammad Ghous Wand U/C Ghurguhstoo	327,100	24,532
82	Construction of PCC road Main sero jamra road U/C Chinglai	327,100	24,532
83	Construction of PCC road Main Khawar U/C Chinglai	327,100	24,532
84	Construction of PCC road main koz jamra U/C Chinglai	327,100	24,532
85	Construction of PCC from Dambarf U/C Kangilayi	327,100	24,532
86	Construction of Kacha Road Cause way Charpo Naranj U/C Kangalayi	2,600,000	195,000
87	Construction of cause way near Hugra Ghai said U/C Sarwai	1,537,000	115,275
88	Widening of Kacha roa to Chaparo Naranj and structure work Kangalayi	3,950,000	296,250
90	Construction of PCC from jabba U/C Kangilayi	1,320,000	99,000
91	Construction of water tank and water supply	330,000	24750
92	Water supply scheme pipe line and water tank U/C Kangayalai	1,060,000	79,500
	<b>Total</b>		<b>3,115,898</b>