



**AUDIT REPORT  
ON THE ACCOUNTS OF  
DISTRICT COUNCIL AND MUNICIPAL  
COMMITTEES  
MALAKAND**

**AUDIT YEAR 2015-16**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
CCO	Chief Co-ordination Officer
CMD	Chief Minister Directives
CNG	Compressed Natural Gass
CPWA Code	Central Public Works Accounts Code
CSR	Composite Schedule of Rates
DAC	Departmental Accounts Committee
DC	District Council
DG	Director General
DP	Draft Para
GBS	General Bus Stand
GFR	General Financial Rules
HBL	Habib Bank Limited
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LCB	Local Council Board
LGA	Local Government Act
LG&RDD	Local Government and Rural Development Department
MC	Municipal Committee
MO (I)	Municipal Officer (Infrastructure)
NIT	Notice Inviting Tender
NOC	Non Objection Certificate
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PATA	Provincially Administered Tribal Area
PUGF	Provincial Unified Group of Functionaries
RDA	Regional Directorate of Audit
TS	Technical Sanction
UA	Union Administration
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's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council and Municipal Committees Malakand 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 Rs1 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.

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

**Dated:**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees and Union Councils. Its Regional Directorate of Audit Mardan has audit jurisdiction of District Council, Municipal Committees and UCs of four Districts i.e. District Mardan, Swabi, Malakand and Buner.

The Regional Directorate of Audit Mardan has a human resource of 09 officers and staff, constituting 2259 man days and a budget of about Rs 13.034 million was allocated during 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, Regional Director Audit Mardan carried out audit of the accounts of District Council, Municipal Committees for the Financial Year 2014-15 and the findings included in the Audit Report.

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

### **a. Scope of audit**

The total expenditure of the District Council Malakand and Municipal Committees in District Malakand, for the Financial Year 2014-15 was Rs 286.192 million. Out of this, RDA Mardan audited an expenditure of Rs 171.715 million which, in terms of percentage, was 60 % of auditable expenditure.

The receipts of District Council Malakand and Municipal Committees in District Malakand for the Financial Year 2014-15, were Rs 118.924 million. Out of this, RDA Mardan audited receipts of Rs 71.354 million which, in terms of percentage, was 60% of auditable receipts.

The total expenditure and receipts of District Council Malakand and Municipal Committees in District Malakand, for the Financial Year 2014-15 were Rs 405.116 million. Out of this, RDA Mardan audited the expenditure and receipts of Rs 243.070 million.

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

Recovery of Rs 32.458 million was pointed out during the audit. However, no recoveries were affected till the finalization of this report. Rs 18.803 recovery pointed out was not in the notice of the executive prior audit.

**b. Audit Methodology**

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

**c. Audit Impact**

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

**d. 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 component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in District Council and Municipal Committees District Malakand. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

**e. Key Audit Findings of the report:**

- i. Irregularities & Non-compliance of Rs 11.836 million was noted in four cases.<sup>1</sup>
- ii. Loss due to Internal Control Weaknesses of Rs 51.329 million was noted in ten cases<sup>2</sup>.

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<sup>1</sup> Para: 1.2.1.1, 1.3.1.1, 1.4.1.1, 1.4.1.2

<sup>2</sup> Para: 1.2.2.1, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.4, 1.4.2.5

## **Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. All sectors of District Council/Municipal Committees need to strengthen internal controls i.e. financial, managerial, operational, and administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iii. Deduction of taxes on contracts needs to be ensured.

## SUMMARY TABLES AND CHARTS

### I: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities(PAO) in Audit Jurisdiction	01	565.314
2	Total formations in audit jurisdiction	03	565.314
3	Total Entities(PAO) Audited	01	243.070
4	Total formations Audited	03	243.070
5	Audit and Inspection reports	03	243.070
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

### II: Audit Observations classified by Categories

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Un sound Asset management	
2	Weak Financial management	11.836
3	Weak Internal controls relating to Financial Management	51.329
4	Others	0
<b>Total</b>		<b>63.165</b>



### III: Outcome Statistics

(Rs in million)

S#	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	-	114.713	71.354	57.002	243.070	249.66
2	Amount Placed under Audit Observation /Irregularities of Audit	-	16.064	28.598	18.503	63.165	81.495
3	Recoveries Pointed Out at the instance of Audit	-	10.285	22.173	-	32.458	36.429
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**IV: Irregularities pointed out****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	16.775
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.	-
4	Quantification of weaknesses of internal controls system.	33.606
5	Recoverable, overpayments, or unauthorized payments of public money.	12.784
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>63.165</b>

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

<b>S. No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Item 1 of Table 3)	243.070
2	Expenditure on audit	1.125
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

## CHAPTER-1

### 1.1 District Council and Municipal Committees Malakand

#### 1.1.1 Introduction

District Malakand has two tehsils i.e Batkhela and Dargai. There is a District Council and two 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 Malakand 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 Malakand was 375,142.

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

An amount of Rs 327.466 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Malakand. An amount of Rs 118.924 million was realized from own sources during the financial year 2014-15. Thus making a total of Rs 446.390 million available with the District Council Malakand and Municipal Committees Malakand. Out of this an expenditure of Rs 286.192 million was incurred by the District Council and Municipal Committees District Malakand, with a savings of Rs 160.198 million during Financial Years 2014-15. Detail is given below:

(Rs in million)

2014-15	Budget	Expenditure	Excess / (Saving)	%age (Saving)
Salary	71.971	66.153	(5.818)	2.933
Non-salary	50.328	28.850	(21.478)	10.827
Development	324.091	191.189	(132.902)	66.997
<b>Total</b>	<b>446.390</b>	<b>286.192</b>	<b>(160.198)</b>	<b>80.757</b>

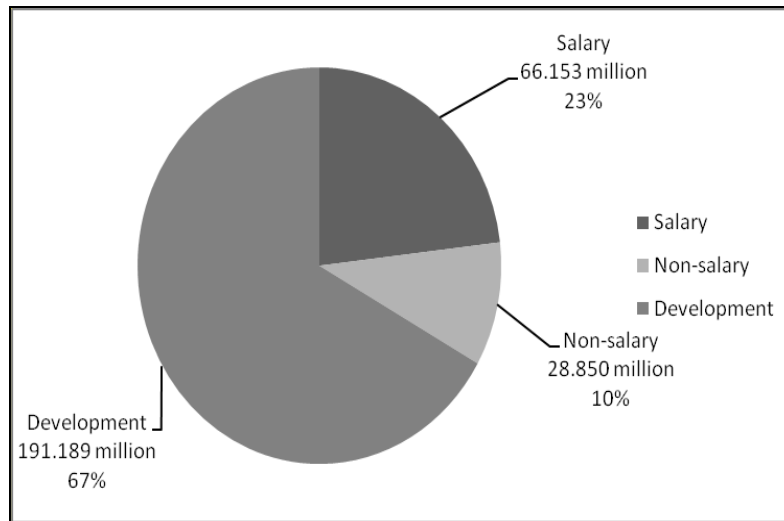
**Detail of receipts realized during Financial Year 2014-15**

**(Rs in million)**

<b>2014-15</b>	<b>Provincial Grant in aid</b>	<b>Realization from own sources</b>	<b>Total</b>
Receipts	327.466	118.924	446.390

The huge savings of Rs 160.198 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

### EXPENDITURE 2014-15



#### 1.1.3 Brief comments on the status of compliance with PAC Directives

The audit reports pertaining to the Audit Year 2014-15 has been submitted to the Governor of Khyber Pakhtunkhwa. Detail of PAC meetings are given below:

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

## **1.2 DISTRICT COUNCIL MALAKAND**

### **1.2.1 Irregularities & Non compliance**

#### **1.2.1.1 Overpayment due to non-adjustment of income tax –Rs 2.101 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter NO.SO(Dev-11)FD/12-6/12-13 dated 20.06.2013, Composite Schedule Rates (CSR) include inbuilt Income Tax and payment in the tax exempted area Provincially Administered Tribal Area (PATA) is made on the said CSR without adjustment/non deduction of income tax which is overpayment by amount equal to deductible income tax.

Chief Coordination Officer, District Council, Malakand overpaid Rs 2,101,101 due to non-adjustment of inbuilt Income Tax @ 7% on payment of Rs 30,015,728 to various contractors belonging to exempted area on the basis of Composite Schedule of Rates (CSR). Detail at **Annex-2**

Non adjustment of income tax occurred due to non compliance of rules, which resulted in loss to Government.

When pointed out in September 2015, management replied that Malakand division is tax free zone, therefore, tax not deducted from contractors. Reply was not correct as the orders were specially issued for tax free zone and adjustment of income tax was not made.

Request for convening of DAC meeting was made on 01.10.2015 which was not convened till finalization of this Report.

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

**AP 42 (2014-15)**

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Loss due to non recovery of rent of shops –Rs 1.740 million**

According to Office Order No Reg:Rent/OA/DC/MKD/115 dated 02.10.2013 of the office of District Council, Malakand, the monthly rents of shops, quarters and flats were fixed at prescribed rates for the Financial Year 2014-15.

Chief Coordination Officer, District Council, Malakand during Financial Year 2014-15, failed to recover rent of Shops, Quarters and Flats amounting to Rs 1,740,000. Detail at **Annex-3**

Non recovery of rent was due to weak internal controls, which resulted in loss to the Council.

When pointed out in September 2015, management replied that the case is under trial with the court of Senior Civil Judge, Batkhela, as the case decided, the progress would be shown. Reply was not correct as no documentary evidences were available in support of reply to show that the case was under trial in subject court.

Request for convening of DAC meeting was made on 01.10.2015 which was not convened till finalization of this Report in November, 2015.

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

**AP 35 (2014-15)**

## **1.3 MUNICIPAL COMMITTEE BATKHELA**

### **1.3.1 Irregularities & Non Compliance**

#### **1.3.1.1 Loss to government due to non adjustment of income tax –Rs 2.753 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter NO.SO(Dev-11)FD/12-6/12-13 dated 20.06.2013, Composite Schedule Rates (CSR) include inbuilt Income Tax and payment in the tax exempted area Provincially Administered Tribal Area (PATA) is made on the said CSR without adjustment/non deduction of income tax which is overpayment by amount equal to deductible income tax.

Chief Municipal Officer, Batkhela, Malakand, during Financial Year 2014-5, paid Rs 45,889,930 to a contractor at Composite Scheduled Rates (CSR 2009) for execution of a scheme “Construction of Community Hall Batkhela”. However, income tax @ 6% amounting to Rs 2,753,395 was not adjusted as required above.

Income tax was not adjusted due to violation of rules, which resulted in loss to the Government.

When pointed out in August 2015, management replied that Malakand Division does not fall within ambit of Income Tax, no law of income tax has been extended under section 247 of constitution of Pakistan. Reply was not correct as the issue has been clarified by the Finance Department as mention above.

Request for convening of DAC meeting was made on 28.08.2015 which was not convened till finalization of this Report.

Audit recommends recovery of income tax amount from the contractors concerned and action against the person(s) at fault.

**AP 01 (2014-15)**



### 1.3.2 Internal Control Weaknesses

#### 1.3.2.1 Loss due to less recovery on account of departmental collection of GBS –Rs 15.039 million

According to Para 2 of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/12/2013, the target bid of local taxes contracts @15% increase over the last year bid shall be achieved for the current Financial Year (2014-15).

Chief Municipal Officer, Batkhela, during Financial Year 2014-15, failed to achieve the target increase @ 15% over the last year bid of GBS Batkhela, which caused in loss of Rs 15,039,500 as per detail given below:

S. No	Description	Amount (Rs)
1	Bid amount for the year 2013-14	21,100,000
2	15% increase	3,165,000
<b>3</b>	<b>Target for 2014-15</b>	<b>24,265,000</b>
<b>4</b>	<b>Total collection through contractor (18.02.2015 to 30.06.2015 =140 days)</b>	<b>4,555,800</b>
5	Departmental collection (01.07.2014 to 17.02.2015 =225 days)	4,669,700
<b>6</b>	<b>Total collection (4 + 5)</b>	<b>9,225,500</b>
7	<b>Loss to committee (3 -6)</b>	<b>15,039,500</b>

Non achievement of target amount was due to inefficient departmental collection and weak internal controls, which caused in loss to Government.

When pointed out in August 2015, management replied that detail reply would be given after checking the record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 28.08.2015 which was not convened till finalization of this Report.

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

**AP 06 (2014-15)**

### **1.3.2.2 Loss Due to Non Recovery of Outstanding Dues –Rs 5.655 million**

According to Para 66 of Note Sheet of the Outstanding Dues file, long outstanding were due to various contractors. Furthermore, Para 26 of GFR Vol-I, requires that it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

Chief Municipal Officer, Batkhela during 2014-15, failed to recover a sum of Rs 5,655,424 as long outstanding dues against 04 contractors of the mentioned local taxes contracts, which resulted in loss to Government as per detail given below:

<b>S. No</b>	<b>Particular</b>	<b>Year</b>	<b>Amount (Rs)</b>
1	GBS Batkhela	2007-08	2,465,454
2	GBS & Cattle Fare, Batkhela	2008-09	2,823,810
3	U phone towers (i)Amandara (ii) Tana bazaar	2008-09	60,000
6	Rent of road roller	2012-13	306,160
<b>Total</b>			<b>5,655,424</b>

Non-recovery of outstanding amount was due to weak internal controls, which resulted in loss to the Government.

When pointed out in August 2015, management replied that detail reply would be given after checking the record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 28.08.2015 which was not convened till finalization of this Report.

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

**AP 04 (2014-15)**

### **1.3.2.3 Loss due to non collection of outstanding water rates–Rs 4.376 million**

According to Section 179 (2) of LGA 2012, all arrears of taxes, rents and other moneys claimable by a Local Council shall be recoverable as arrears of land revenue. Furthermore, Para 26 of GFR Vol-I, requires that it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

Chief Municipal Officer, Batkhela, Malakand during Financial Year 2014-15, failed to recover water rates amounting to Rs 4,375,812 from domestic & commercial users as per detail given below:

<b>S. No</b>	<b>Description</b>	<b>Total demand (Rs)</b>	<b>Recovery (Rs)</b>	<b>Arrears (Rs)</b>
1	2014-15	3,974,400	1,522,570	1,522,570
2	Previous years	4,468,180	2,853,242	2,853,242
<b>Total</b>				<b>4,375,812</b>

Non recovery of water rates occurred due to weak internal controls, which deprived the Government from its due local revenue.

When pointed out in August 2015, management replied that detail reply would be furnished after checking the record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 28.08.2015 which was not convened till finalization of this Report.

Audit recommends recovery of water rates from the concerned and action against the person(s) at fault.

**AP 05 (2014-15)**

**1.3.2.4 Loss due to non recovery of noc & annual fee from petrol pumps & CNG stations –Rs 3.775 million**

According to Local Government Department Khyber Pakhtunkhwa letter NO.AO/LCB/2 15, 2008 dated 16.04.2008, the NOC fee is Rs 50,000 and annual fee is Rs 25,000 to be charged from Petrol Pumps and CNG Stations.

Chief Municipal Officer Batkhela, Malakand, failed to recover NOC and Annual Fee from 27 CNG Stations and Petrol Pumps in the jurisdiction of TMA/MC Batkhela for the period accumulated upto 2014-15, which caused in loss to Government Rs 3,775,000. Detail given below:

S. No	Year	No of pumps	NOC fee (Rs)	Annual fee (Rs)	Sub Total (Rs)	Total (Rs)
1	2010-11	27	50,000	25,000	75,000	2,025,000
2	2011-12	27	-	25,000	25,000	675,000
3	2012-13	27	-	25,000	25,000	675,000
4	2013-14	8	-	25,000	25,000	200,000
5	2014-15	8	-	25,000	25,000	200,000
<b>Total</b>						<b>3,775,000</b>

Non recovery of NOC and annual fee occurred due to weak internal controls, which resulted in loss to the Government.

When pointed out in August 2015, management replied that detail reply would be furnished after checking the record. However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 28.08.2015 which was not convened till finalization of this Report.

Audit recommends recovery of NOC and annual fee and action against the person(s) at fault.

**AP 02 (2014-15)**

## **1.4 MUNICIPAL COMMITTEE DARGAI**

### **1.4.1 Irregularities & Non Compliance**

#### **1.4.1.1 Loss to government due to non adjustment of income tax –Rs 5.431 million**

According to Government of Khyber Pakhtunkhwa Finance Department letter NO.SO(Dev-11)FD/12-6/12-13 dated 20.06.2013, Composite Schedule Rates (CSR) include inbuilt Income Tax and payment in the tax exempted area Provincially Administered Tribal Area (PATA) is made on the said CSR without adjustment/non deduction of income tax which is overpayment by amount equal to deductible income tax.

Chief Municipal Officer, Dargai, Malakand overpaid Rs 5,431,197 due to non-adjustment of inbuilt income tax @ 6% on payment of Rs 90,519,960 to various contractors belonging to exempted area on the basis of Composite Schedule of Rates CSR. Detail at **Annex-4**

Income tax was not adjusted due to violation of rules, which resulted in loss to the Government.

When pointed out in August 2015, management replied that progress would be shown in the matter after clarification of Finance Department notification. Reply was not tenable as the issue has already been clarified by the Finance Department.

Request for convening of DAC meeting was made on 15.09.2015 which was not convened till finalization of this Report.

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

**AP 25 (2014-15)**

#### **1.4.1.2 Non recovery of loss from the defaulting contractor –Rs 1.551million**

According to Para 8 of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, the successful bidder shall enter into an agreement and deposit the advances within specified period. In case, the contractor/firm failed to do

so, the contract shall stand cancelled and loss if any shall be recouped at the risk & cost of the contractor and recoverable under the land revenue act, along with blacklisting the contractor/firm.

Chief Municipal Officer, Dargai, Malakand auctioned the contract of “General Bus Stand Dargai” on 30.01.2014 and the highest bid was offered by a contractor for Rs 11,600,000 which was approved by LCB Khyber Pakhtunkhwa on 21.03.2014. The contractor was directed to deposit the additional security and enter into contract but he neither deposited the additional security nor entered into contract instead he showed his inability to carry on the contract. The activity was departmentally started and collected Rs. 3,071,049 within five months (July to November 2014). The contract was subsequently awarded to another contractor for 7 months (December 2014 to June 2015) for Rs 6,977,900. The first bidder did not finalize the contract due to which the committee sustained a loss of Rs 1,551,051 (11,600,000–(3,071,049+6,977,900)). The local office neither recouped the loss from the defaulting contractor nor blacklisted him in compliance of above referred Para.

Non recoupment of loss at the risk & cost of the defaulting contractor occurred due to deviation from rules, which resulted in loss to Government.

When pointed out in August 2015, management replied that case would be taken up with the secretary LCB for black listing of contractor. Reply was not convincing as the loss to be recovered from the defaulter along with blacklisting.

Request for convening of DAC meeting was made on 15.09.2015 which was not convened till finalization of this Report.

Audit recommends justification/recovery of loss and action against the person(s) at fault.

**AP 20 (2014-15)**

## 1.4.2 Internal Control Weaknesses

### 1.4.2.1 Loss due to non recovery of outstanding dues –Rs 10.402 million

According to Section 179 (2) of LGA 2012, all arrears of taxes, rents and other moneys claimable by a Local Council shall be recoverable as arrears of land revenue. Furthermore, Para 26 of GFR Vol-I, requires that it is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the public account.

Chief Municipal Officer Dargai, Malakand failed to recover a sum of Rs 10,402,494 as long outstanding dues against 09 contractors of the mentioned local taxes contracts as per detail given below:

S. No	Particular	Year	Amount (Rs)
1	Cattle fare Dargai	1996-97	224,655
2	Cattle fare Dargai	1994-95	23,782
3	Cattle fare Dargai	1994-95	1,023,000
4	Bus Stand Dargai	2007-08	3,937,540
5	Not known	2007-08	160,080
6	Road roller	2009-10	33,851
7	Cattle fare Dargai	2009-10	2,170,000
8	GBS	2007-08	2,780,000
9	Not known	2007-08	79,586
<b>Total</b>			<b>10,402,494</b>

Non-recovery of outstanding amount was due to weak internal controls, which resulted in loss to the Government.

When pointed out in August 2015, management replied that the case is under process with Revenue Department and progress would be shown. However, no progress was shown till finalization of this report.

Request for convening of DAC meeting was made on 15.09.2015 which was not be convened till finalization of this Report.



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

**AP 17 (2014-15)**

**1.4.2.2 Loss to Government due to award of contracts at higher rates -Rs 3.452 million**

According to Chapter III, Section 2(c) (iii) of KPPRA Procurement Rules 2014, the procuring entity shall evaluate the whole proposal in accordance with the evaluation criteria and the bid found to be the lowest evaluated bid shall be accepted.

Chief Municipal Officer, Dargai, Malakand during 2014-15, tendered 109 development schemes under various packages. Tender documents & comparative statements of various schemes revealed that in many cases, the first lowest among the contractors were ignored and awarded at higher rates to other contractors without showing any reason, which resulted in loss to Government Rs 3,452,827. Detail at **Annex-5**

The award of contracts at higher rates occurred due to weak internal controls, which caused in loss to Government.

When pointed out in August 2015, management replied that detail reply would be given by MO (I). However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 15.09.2015 which was not convened till finalization of this Report.

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

**AP 27 (2014-15)**

**1.4.2.3 Loss to Government due to non recovery of noc & annual fee from petrol pumps & cng stations – Rs 2.650 million**

According to Local Government Department Khyber Pakhtunkhwa letter NO.AO/LCB/2 15, 2008 dated 16.04.2008, NOC fee Rs 50,000 and annual fee Rs 25,000 to be collected from the petrol pumps and CNG stations.

Chief Municipal Officer Dargai, Malakand, failed to recover NOC and Annual Fee from 18 CNG stations & Petrol Pumps in the jurisdiction of MC Dargai accumulated upto 2014-15, which caused in loss of Rs. 2,650,000. Detail given below:

S. No	Year	No of pumps	NOC fee (Rs)	Annual fee (Rs)	Sub Total (Rs)	Total (Rs)
1	2010-11	18	50,000	25,000	75,000	1,350,000
2	2011-12	18	-	25,000	25,000	450,000
3	2012-13	18	-	25,000	25,000	450,000
4	2013-14	8	-	25,000	25,000	200,000
5	2014-15	8	-	25,000	25,000	200,000
<b>Total</b>						<b>2,650,000</b>

Non recovery of annual fee occurred due to weak internal controls, which resulted in loss to Government.

When pointed out in August 2015, management replied that the matter was already taken up by this administration but owners refused, claiming that it is tax free zone. Reply was not convincing as no such exemption was produced.

Request for convening of DAC meeting was made on 15.09.2015 which was not convened till finalization of this Report.

Audit recommends recovery of NOC and annual fee and action against the person(s) at fault.

**AP 18 (2014-15)**

**1.4.2.4 Loss to Government due to less execution of items of works–Rs 2.327 million**

Para 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically. Furthermore, Para 1 of work order No 3244/MC/Dargai dated 24.03.2015,

requires that the work should be executed according to specification as per approved cost estimate with standard material.

Chief Municipal Officer, Dargai, Malakand during 2014-15 awarded 07 schemes to various contractors with different estimated costs. The contractors offered less/below rates to complete the same schemes within the offered cost (BOQ). All the contractors were required to have completed the same works according to BOQ and other specification based on the approved costs of the schemes.

However, the contractors failed complete the works according to the BOQ/specifications within their offered rates/costs. Less execution of work than BOQ caused in loss to Government Rs 2,327,240 as per detail at **Annex-6**

Less execution of works than BOQ occurred due to deviation from rules, which resulted in loss to Government.

When pointed out in August 2015, management replied that detail reply would be given by MO (I). However, no reply was received till finalization of this report.

Request for convening of DAC meeting was made on 15.09.2015 which was not convened till finalization of this Report.

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

**AP 28 (2014-15)**

#### **1.4.2.5 Loss due to less recovery on account of departmental collection of GBS—Rs 1.913 million**

According to Para 2 of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/12/2013, the target bid of local taxes contracts @15% increase over the last year bid shall be achieved for the current Financial Year (2014-15).

Chief Municipal Officer, Dargai, Malakand during Financial Year 2014-15, failed to achieve the target increase @ 15% over the last year bid of GBS Dargai, which caused in loss of Rs 1,913,165 as per detail given below:

Detail given below:

<b>S. No</b>	<b>Description</b>	<b>Amount</b>
1	Departmental collection in 5 months	3,071,049
2	Per day collection (3,071,049/(5 x 30))	20,474
<b>3</b>	Collection by contractor in 7 months	6,977,900
4	Per day collection (6,977,900/(7 x30))	33,228
5	Per day less recovery ( 2 – 4)	<b>12,754</b>
6	<b>Loss to committee for five months (5 x 12,754 x 30)</b>	<b>1,913,165</b>

Non achievement of target amount was due to inefficient departmental collection and weak internal controls, which caused in loss to the Government.

When pointed out in August 2015, management replied that departmental recovery was always less than contractual amount. However, the point noted for future compliance. Reply was not convincing as the loss occurred due to inefficient departmental operations.

Request for convening of DAC meeting was made on 15.09.2015 which was not convened till finalization of this Report.

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

**AP 21 (2014-15)**

## ANNEXURE

### Annex-1

#### Detail of MFDAC Paras, District Malakand

(Rs in million)

S. No.	AP No.	Department	Caption/Explanations	Amount (Rs)
1	34	District Council	Blockage of Government money	25.711
2	41	---do---	Unauthentic purchase of taxable items of civil works /due to non availability of sales tax invoices	5.102
3	36	---do---	Irregular award of work due to incomplete agreement	4.015
4	37	---do---	Overpayment due to allowing excess steel than required	0.077
5	38	---do---	Overpayment due to allowing unjustified and illogical height of PCC(1:2:4)	0.106
6	39	---do---	Overpayment due to allowing unjustified height of PCC (1:3:6) 50 % boulders	0.166
7	40	---do---	Non recovery of penalty for late completion of work	0.180
8	07	MC Batkhela	Less collection of rent of shops /based on market rates not on agreements	0.965
9	09	---do---	Irregular allotment of shops and loss to committee/ based on market rates not on agreements	0.941
10	16	---do---	Irregular award of contracts of government property without open tender system and loss to committee	-
11	11	---do---	Loss to Government due to non-deposit of RTA share	0.277
12	12	---do---	Non deposit of Stamp Duty & DPR fund	0.131
13	13	---do---	Blockage of Government money	10.871
14	14	---do---	Non-transfer of Pool fund and employees' Pension contribution	1.311

15	10	---do---	Loss due to non recovery from the defaulting contractor	0.411
16	08	---do---	Loss due to non recovery of penalty for late deposit of monthly installments	0.481
17	15	---do---	Unauthentic deposit of cost of tender form into MC account	0.187
18	03	---do---	Expenditure on account of unjustified item of work	1.112
19	22	MC Dargai	Loss to Government due to non-deposit of RTA share	0.301
20	23	---do---	Non deposit of Stamp Duty & DPR fund	0.298
21	24	---do---	Blockage of Government money and unauthentic award of works worth (tendered during audit period, however, funds related to previous years)	5.645
22	19	---do---	Non imposition of penalty for late deposit of monthly installments @ 1% per day (as per terms & conditions)	2.003
23	29	---do---	Unauthentic deposit of cost of tender forms fee	0.891
24	30	---do---	Unjustified expenditure due to allowing unjustified item of work	0.106
25	26	---do---	Unauthentic completion of works and non imposition of penalty	3.780
26	31	---do---	Loss due to discrepancies in tender documents	0.089
27	32	---do---	Loss due to awarding the contract at higher rate	0.322
28	33	---do---	Overpayment due to wrong calculation	0.220
<b>Total</b>				<b>65.699</b>

**Annex-2****Detail of non adjustment of Income Tax****(Para No. 1.2.1.1)****District ADP carried over to 2014-15**

<b>S No</b>	<b>Name of scheme</b>	<b>Expenditure (Rs)</b>	<b>7% I. tax (Rs)</b>
1	Pavement of street, drain, retaining wall etc at Thana bandajat	900,000	63,000
2	Pavement of street, drain, retaining wall etc at Thana Khass	900,000	63,000
3	Pavement of street, drain, retaining wall etc at Pir Khel	900,000	63,000
4	Pavement of street, drain, retaining wall etc at Palai	4,141,766	289,924
5	Pavement of street, drain, retaining wall etc at Malakand	1,800,000	126,000
6	Improvement of kacha road at sarkaway Agra	0	0
7	Black topping of road at sra shah Gari Usmani Khel	1,620,000	113,400
8	Black topping of road at Ghulam Muhammad banda	900,000	63,000
9	Pavement of street, drain, retaining wall etc at guldad khan banda GU khel	900,000	63,000
10	Construction of drain/ irrigation channel at badraga	810,000	56,700
11	Black topping of road at khoshal garh badraga	810,000	56,700
12	pavement of street etc at meherdi	450,000	31,599
13	Black topping of road at mongai sakhakot	0	0
14	Black topping of road at drabo shah GU khel	630,000	44,100
15	repair of District Council colony road batkhela	1,046,578	73,260
16	Black topping of road at bar chari totai selai patai	1,273,484	89,144
17	remaining work at cause way hero shah	900,000	63,000
<b>Total (A)</b>		<b>17,981,828</b>	<b>1,258,827</b>

**Local Fund carried over to 2014-15**

<b>S No</b>	<b>Name of scheme</b>	<b>Expenditure (Rs)</b>	<b>7% I. tax (Rs)</b>
1	Pavement of street, drain, retaining wall etc at Thana jaded	900,000	63,000
2	Pavement of street, drain, retaining wall etc at Malakand	0	0
3	Pavement of street, drain, retaining wall etc at khar	900,000	63,000
4	Pavement of street, drain, retaining wall etc at Dheri Julagram	900,000	63,000
5	Pavement of street, drain, retaining wall etc at Totakan	900,000	63,000
6	Pavement of street, drain, retaining wall etc at Agra	900,000	63,000
7	Widening of bridge at makhband pir khel	450,000	31,599
8	Pavement of street, drain, retaining wall etc at jarbat banda dheri julagram	450,000	31,599

9	Pavement of street, drain, retaining wall etc at khairo kanda dheri julagram	900,000	63,000
10	shed for janaz gah at dobandai	0	0
11	Pavement of street, drain, retaining wall etc at gugar khan dheri sakhakot jaded	450,000	31,599
12	Pavement of street, drain, retaining wall etc at shams koorona hero shah	450,000	31,599
13	Pavement of street, drain, retaining wall etc at near house of shah zullah sakhakot	450,000	31,599
14	constructioin of bridge at doobandai	360,000	25,200
15	const of retaining wall at shingrai badraga	540,000	37,800
16	const of levy post at aladand	916,078	64,125
17	const of levy post at thana	0	0
18	constr of boundary wall at chekdara	396,452	27,752
19	const of levy post at agra mishta	305,848	21,409
20	improvement of levy post khar	695,522	48,686
21	const of PCC road at ahmad abad kopar	900,000	63,000
22	const of boundary wall at GHS palonow hero shah	270,000	18,900
<b>Total (B)</b>		<b>12,033,900</b>	<b>842,867</b>
<b>Grand Total (A + B)</b>		<b>30,015,728</b>	<b>2,101,691</b>



**Annex-3****Detail of non-recovery of rent of shops and quarters****(Para No. 1.2.2.1)**

<b>S No</b>	<b>Shop # Quarter #</b>	<b>Monthly Rent (Rs)</b>	<b>Total Rent (Rs)</b>
1	Shop No.1	500	6,000
2	Shop No.2	1,500	18,000
3	Shop No.3	1,500	18,000
4	Shop No.4	1,500	18,000
5	Shop No.5	1,500	18,000
6	Shop No.6	1,500	18,000
7	Shop No.7	1,500	18,000
8	Shop No.8	1,500	18,000
9	Shop No.9	1,500	18,000
10	Shop No.10	1,500	18,000
11	Shop No.11	1,500	18,000
12	Shop No.12	1,000	12,000
13	Shop No.13	1,500	18,000
14	Shop No.14	1,500	18,000
15	Shop No.15	1,500	18,000
16	Shop No.16	1,500	18,000
17	Shop No.17	1,500	18,000
18	Shop No.18	1,500	18,000
19	Shop No.19	1,500	18,000
20	Shop No.20	1,500	18,000
21	Shop No.21	1,500	18,000
22	Shop No.22	1,500	18,000
23	Shop No.23	1,500	18,000
24	Shop No.24	1,500	18,000
25	Shop No.25	1,500	18,000
26	Super stor No.1	5,000	60,000
27	K/Shop No.1	800	9,600
28	K/Shop No.2	1,000	12,000

29	K/Shop No.3	500	6,000
30	K/Shop No.4	500	6,000
31	K/Shop No.5	800	9,600
32	K/Shop No.6	500	6,000
33	K/Shop No.7	500	6,000
34	K/Shop No.8	500	6,000
35	K/Shop No.9	500	6,000
36	K/Shop No.10	1,000	12,000
37	K/Shop No.11	1,500	18,000
38	K/Shop No.12	1,000	12,000
39	K/Shop No.13	500	6,000
40	K/Shop No.14	500	6,000
41	K/Shop No.15	500	6,000
42	K/Shop No.16	500	6,000
43	Quarter No.1	1,200	14,400
44	Quarter No.2	1,200	14,400
45	Quarter No.3	1,200	14,400
46	Quarter No.4	1,200	14,400
47	Quarter No.5	1,200	14,400
48	Quarter No.6	1,200	14,400
49	Quarter No.7	1,200	14,400
50	Quarter No.8	1,200	14,400
51	Quarter No.9	5,000	60,000
52	Quarter No.10	1,200	14,400
53	Flat No.1	1,000	12,000
54	Flat No.2	1,000	12,000
55	Flat No.3	1,000	12,000
56	Flat No.4	1,000	12,000
57	Flat No.5	1,000	12,000
58	Flat No.6	1,000	12,000
59	Flat No.7	1,000	12,000
60	Flat No.8	1,000	12,000
61	Flat No.9	1,200	14,400
62	Quarter No.1	500	6,000
63	Quarter No.2	500	6,000
64	Quarter No.3	300	3,600
65	Quarter No.4	300	3,600

66	Quarter No.5	300	3,600
67	Quarter No.6	300	3,600
68	Quarter No.7	700	8,400
69	Quarter No.8	2,000	24,000
70	Quarter No.9	1,000	12,000
71	one room No1	500	6,000
72	one room No 2	500	6,000
73	P/Shop No.1	4,000	48,000
74	P/Shop No.2	2,000	24,000
75	P/Shop No.3	2,000	24,000
76	P/Shop No.4	2,000	24,000
77	P/Shop No.5	2,000	24,000
78	P/Shop No.6	2,000	24,000
79	P/Shop No.7	2,000	24,000
80	P/Shop No.8	2,000	24,000
81	P/Shop No.9	2,000	24,000
82	P/Shop No.10	2,000	24,000
83	P/Shop No.11	2,000	24,000
84	P/Shop No.12	2,000	24,000
85	P/Shop No.13	2,000	24,000
86	P/Shop No.14	2,000	24,000
87	P/Shop No.15	2,000	24,000
88	P/Shop No.16	2,000	24,000
89	P/Shop No.17	2,000	24,000
90	P/Shop No.18	2,000	24,000
91	P/Shop No.19	4,000	48,000
92	Flat No.1	5,000	60,000
93	Flat No.2	5,000	60,000
94	Flat No.3	4,000	48,000
95	Open plot	5,000	60,000
<b>Total</b>			<b>1,740,000</b>

**Annex-4****Detail of non adjustment of Income Tax****(Para No. 1.4.1.1)**

<b>2014-15</b>			
<b>S No</b>	<b>Budget Head</b>	<b>Paid Amount (Rs)</b>	<b>6% Income Tax (Rs)</b>
1	CMD	10,518,856	631,131
2	NHS	57,355,549	3,441,333
3	Provincial ADP	18,329,836	1,099,790
4	Local Fund (30% etc)	4,315,719	258,943
<b>Total</b>		<b>90,519,960</b>	<b>5,431,197</b>

## Annex-5

**Detail of loss due to award of contracts at higher rates**

(Para No. 1.4.2.2)

S. No.	Scheme No	Scheme	1st	2nd	3rd	4th	Successful Bidder	Loss (Rs)
1	17	Installation of Hand Pumps at Union Council Wartair (NHS)	571,996	682,615	-	-	682,615	110,619
2	41	Construction of Drain, Pavement of Street & Retaining Wall at Abas Kallay, Colony, Momin Khan Korona, Ghawar Kallay & Kolalano Kallay Union Council Badraga (NHS)	1,200,000	1,260,410	1,273,087	1,419,151	1,419,151	219,151
3	24	Installation of Hand Pumps at Union Council Sakhakot Jadeed (NHS)	664,733	682,615	-	-	682,615	17,882
4	22	Construction of Drain, Pavement of Street & Retaining Wall at Kharki Dheri & Khare Rokhan U/C Sakhakot Jadeed (NHS)	767,844	810,000	801,482	-	801,482	33,638
5	5	Construction of Retaining Wall &	158,018	163,746	-	-	163,746	5,728

		Culverts at Qadar Kallay Zarin Korona Union Council Badraga (CMD)						
6	3	Construction of Drain, Pavement of Street & Retaining Wall at Ahmad Khan Kallay, Mula Mistri Union Council Koper (CMD)	370,000	404,131	-	-	404,131	34,131
7	19	Construction of Drain, Pavement of Street & Retaining Wall at Badama & Dara Union Council Sellai Pattai (CMD)	748,688	790,000	798,809		798,809	50,121
8	18	Construction of Drain, Pavement of Street, Retaining Wall & Water Supply at Dherai & Sellai Pattai U/C Sellai Pattai (CMD)	800,000	877,028	-		877,028	77,028
9	20	Installation of Hand Pumps at Union Council Dargai (CMD)	661,353	682,615	-	-	682,615	21,262
10	8	Construction of Drain, Pavement of Street & Retaining Wall at Sro Kanrow College Area Union Council Dargai (CMD)	370,000	402,460	-	-	402,460	32,460
11	43	Construction of Drain, Pavement of & Retaining Wall at Patwari Kallay,	1,219,517	1,345,381			1,345,381	125,864

		Machine Colony, Sindhyano, Diganano Kallay & Bakrai Kallay Union Council Badraga (NHS)					
12	38	Installation of Hand Pumps at U/C Sakhakot Bandajat (NHS)	651,804	670,344		670,344	18,540
13	33	Construction of Drain, Pavement of Street & Retaining Wall at Shala & Mula Khel Union Council Sakhakot Bandajat (NHS)	749,177	799,333		799,333	50,156
14	32	Construction of Drain, Pavement of Street & Retaining Wall at Ghundo Bala & Ghundo Payan U/C Sakhakot Bandajat (NHS)	749,177	1,220,559		1,220,559	471,382
15	1	Construction of Drain, Pavement of Street & Retaining Wall at Salgaro & Bandajat Union Council Kharkai (L.F)	1,084,525	1,185,731	1,105,812	1,185,731	101,206
16	6	Construction of Drain, Pavement of Street & Retaining Wall at Phattak Gharib Abad & Karim Chairman Korona Union Council Dargai (L.F)	461,760	511,919		511,919	50,159
17	44	Construction of Drain, Pavement of Street & Retaining Wall at School	1,229,656	1,279,173		1,279,173	49,517

		Banda, Toor Kallay Said Mula Colony, Abdul Manan Banda, Mirwas Colony & Khan Said Banda U/C Badraga (NHS)					
18	60	Construction of Drain, Pavement of Street & Retaining Wall at Upper Bandajat Union Council Ghari Usmani Khel (NHS)	1,087,855	1,133,082		1,133,082	45,227
19	11	Construction of Drain, Pavement of Street, Retaining Wall & Water Supply at Maina Union Council Kot (CMD)	1,230,000	1,552,026		1,552,026	322,026
20	93	Installation of Hand Pumps at Union Council Hero Shah (NHS)	626,996	682,615		682,615	55,619
21	45	Construction of Drain, Pavement of Street & Retaining Wall at Sindano Kallay, Khat Kallay & Quresh Kallay U/C Badraga (NHS)	767,712	871,012		871,012	103,300
22	-	Remaining work MC Quarters	2,100,000	2,724,488	2,459,970	2,724,488	624,488
23	-	B/T Kaldara road	8,238,548	9,071,871			833,323
<b>Total</b>							<b>3,452,827</b>





## Annex-6

Detail of loss due to less execution of works

(Para No. 1.4.2.4)

S. No.	Scheme. No.	Scheme	Item of work	Qty in M3/M2	Qty as per TS/BOQ	Qty executed	Diff	Rate (Rs)	Recovery (Rs)
1	69	Construction of Drain, Pavement of Street & Retaining Wall at Gandero Shah & Bagh Dherai Union Council Hero Shah (NHS)	PCC 1:3:6 50% boulders	M <sup>3</sup>	24.78	3.05	21.73	3615.08	78,556
			P/L Precast Tuff Tile	M <sup>2</sup>	736.13	212.54	523.59	520	272,267
2	71	Construction of Drain, Pavement of Street & Retaining Wall at Naro Ubo, Yaghigarh & Jabagai Union Council Hero Shah (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	736.13	314.85	421.28	725	305,428
3	42	Construction of Drain, Pavement of Street & Retaining Wall at Qadar Kallay & Bajoro Kallay Union Council Badraga (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	736.13	480.53	255.60	596	152,338
	37	Construction of Drain, Pavement of Street & Retaining Wall at Dawa Khan Kallay, Sharif Khan Kallay & Arab Danda Union Council Sakhakot Bandajat (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	645.45	318.32	327.13	355	116,131

4	16	Construction of Drain, Pavement of Street & Retaining Wall at Said Zamin Shah Qadam Khela Union Council Wartair(NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	736.13	78.99	657.14	500	328,570
5	18	Construction of Drain, Pavement of Street & Retaining Wall at , Mayyar & Wartairwalo Kallay U/C Sakhakot Jadeed (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	645.45	302.22	343.23	530	181,912
	19	Construction of Drain, Pavement of Street & Retaining Wall at Khado & latifi Union Council Sakhakot Jadeed (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	736.13	276.02	460.11	650	299,072
6	67	Construction of Drain, Pavement of Street & Retaining Wall at Haji Shamshad Palonow, Zarifo Baba & Muslim Abad Union Council Hero Shah (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	645.45	155.55	489.90	400	195,960
7	66	Construction of Drain, Pavement of Street & Retaining Wall at Haryankot Bandajat Union Council Hero Shah (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	645.45	502.51	142.94	300	42,882
	68	Construction of Drain, Pavement of Street & Retaining Wall at Kandawo Mir Akbar Shah Kallay U/C Hero Shah (NHS)	P/L Precast Tuff Tile	M <sup>2</sup>	736.13	27.88	708.25	500	354,125
<b>Total</b>									<b>2,327,240</b>